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## DOC 2016-03 Master of Professional Accountancy (MPAcc), Full Proposal

Department of Accounting, School of Business Administration

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**PROPOSAL TO THE ACADEMIC SENATE**

TITLE: Master of Professional Accountancy (MPAcc), Full Proposal

SUBMITTED BY: Department of Accounting, School of Business Administration

DATE: March 11, 2016

ACTION: Legislative Authority



**Full Proposal:**  
**Master of Professional Accountancy (MPAcc)**

**Department of Accounting  
School of Business Administration**

**November 20, 2015**  
**approved by accounting faculty members October 5**  
**approved by SBA graduate committee November 2**  
**approved by SBA faculty November 6**  
**approved by GLC November 13**

## **1. Designation of the new degree program.**

The Department of Accounting, housed in the School of Business Administration (SBA) at the University of Dayton (UD), proposes a Master of Professional Accountancy Program (MPAcc). The designation of the degree is chosen to provide a way for accounting and other undergraduate business majors to become eligible to sit for the Certified Public Accountant (CPA) exam and to better prepare students to meet the evolving marketplace employer demands for critically thinking and communication competent accountants with a strong ethical base. Legislation in Ohio and most other testing jurisdictions requires completion of an acceptable 150-semester hour program before sitting for the CPA exam. UD undergraduate accounting majors may apply for entry into the MPAcc. Other UD business majors as well as undergraduate accounting and other business majors from other universities completing the required prerequisites may also apply for entry into the MPAcc.

The mission of the UD Department of Accounting is:

*“to educate distinctive accounting students by providing high quality educational programs that combine theory and practice within a Catholic and Marianist environment. The Department is committed to educating the whole person by integrating learning, scholarship, leadership, and service, preparing its graduates to add value to employers and society.”*

While the Department’s mission is not intended to educate students exclusively for careers in public accounting, in recent years approximately half of UD’s accounting graduates began their careers in public accounting.

Currently UD undergraduate accounting majors become ‘CPA Ready’ by earning 150 undergraduate hours or completing the combined BSBA/MBA. The latter has worked well for accounting majors wishing to become CPA Ready and also earn a graduate degree. However, the UD MBA program has evolved to serve three markets: part-time, international and fifth-year accounting students. The Accounting Faculty, SBA Dean and SBA Associate Dean Graduate Programs believe based on feedback from accounting majors, faculty teaching in the MBA program, accounting alumni and the UD Accounting Advisory Council that a specialized graduate program focused on 5<sup>th</sup> year accounting majors is needed.

Furthermore, the proposed MPAcc may be attractive to accounting and other business majors graduating from universities that do not offer a specialized masters in accounting as well as those desiring a more broad based education experience than is characteristic of many specialized masters in accounting programs. The MPAcc may be especially attractive to the latter in that the program will include a more limited number of ‘traditional graduate accounting courses’ in comparison to many Masters of Accounting (MAcc) and Masters of Science in Accounting programs. The primary focus of the MPAcc will be a broad based educational experience designed to develop much needed skills for professional careers in accounting, e.g. critical thinking and problem solving, negotiation, business and accounting written and oral communication, research skills, leadership and managerial ability and data analytics. Consistent with the UD, SBA and Accounting Department mission statements, experiential learning and ethics will be emphasized. While the aforementioned skill sets are elements of several MBA

programs including UD's, development of these skill sets will be tailored to relevant and unique accounting situations/issues in new courses developed for the MPAcc. To ensure a broad based education experience, a minimum of six elective hours must be comprised of graduate coursework taken outside of MPAcc offerings. Thus, the specialized MPAcc will better serve fifth year accounting students in comparison to some MBA programs.

## 2. Description of proposed curriculum.

The MPAcc will be a 30-hour degree. UD undergraduate accounting majors who have completed nine upper-level credit hours in accounting will be allowed to apply for the MPAcc during the second semester of their junior year. UD and non-UD business majors may apply at the beginning of the second semester of their senior year; however, the following prerequisites apply: Intermediate Financial Accounting I, Intermediate Financial Accounting II, Cost/Managerial Accounting, Tax, Auditing and Accounting Information Systems. An overview of the program is provided in Table 1.

<b>Table 1. University of Dayton MPAcc</b>	
<b>Panel A: Core courses (15 hours)</b>	
Contemporary Issues in Accounting - Professional Speakers Forum (1.5)	
Accounting and Business Ethics (1.5)	
Critical Thinking: Role and Purpose for Accounting Professionals (3)	
*Accounting Theory and Research (3)	
**Business Law for Accountants (presently offered as Special Topics) (3)	
**Principled Organization: Integrating Faith, Ethics & Work (3)	
<b>Panel B: Electives (15 hours)</b>	
A minimum of six elective hours must be taken from graduate accounting electives, and a minimum of six elective hours must be comprised of graduate coursework taken outside of accounting offerings (e.g. MBA and Masters of Finance (FIN) courses). All non-accounting electives must be from a pre-approved list (see Appendix 2) or be approved by the MPAcc Director. Exceptions will be limited and must be approved by the MPAcc Director in consultation with the MPAcc Committee.	
Electives may include (see Appendix 2 for course descriptions and more detail): <div style="background-color: #e0e0e0; display: inline-block; padding: 2px;">Professional Work Experience</div> (see Appendix 1 for more detailed course description), Information Assurance,** Taxes and Business Strategy,** Fraud Examination, International Accounting,** International Accounting-IFRS Certificate and Research,** Financial Statement / Risk Analysis, Strategic Cost Management: A Systems Approach,** Accounting Information Systems and approved graduate offerings (primary MBA) including for example Finance and MIS courses	

New offering/or redesigned class (gray background)

Courses presently offered as part of UD MBA program (white background)

\*Taken during the last semester of the program; research component (covering at a minimum financial reporting, auditing and tax) will serve as the culminating experience.

\*\*In recent years, these courses have normally been offered on at least an annual basis by UD accounting faculty or in the case of Business Law for Accountants by an adjunct faculty member and in the case of Principled Organization by management faculty.

Like several MBA programs, UD's is open to individuals without a business degree (who take foundation courses before beginning their core MBA courses) and those with an undergraduate degree in business. The perception of some fifth year accounting students entering MBA programs is that there is significant repetition of material that was presented in their undergraduate business coursework. This perception can result in a significant number of accounting majors preferring masters programs designed 'just for us.'

Furthermore, during meetings with UD's Accounting Board of Advisors and other alumni, the Department faculty are frequently encouraged to 'educate' our majors as employers will 'train' them at the entry level. Hence, especially given the student perceptions noted above, the MPAcc is designed to broaden students' exposure to areas outside those covered in

1. the UD undergraduate business core (i.e. eliminating 'repetition')
2. the accounting undergraduate core (i.e. limiting extra 'traditional' graduate accounting courses by, for example, not offering a tax or audit concentration).

The focus of the MPAcc, as illustrated in Table 1, is on courses that

1. further develop much needed soft skills covered primarily from an accounting perspective (e.g. Critical Thinking: Role and Purpose for Accounting Professionals) and
2. broaden expertise, for example, in management information systems and finance (i.e. requiring at least six hours of electives outside of graduate accounting courses).

The latter may be achieved within the current UD MBA program (for students not pursuing the accounting concentration). However, the former is not achievable in the current UD MBA program because development of this skill set is not provided exclusively from an accounting perspective.

Furthermore, in regard to ethics, MPAcc students will be required to take MBA 758 - Principled Organization: Integrating Faith, Ethics & Work. This course requires students to

... draw on our Catholic Social Teaching and Marianist Heritage to explore issues related to the role of business as a high calling, a critical profession for the good of society and its citizens. Besides the importance of contributing and acting ethically, we delve into the benefit of integrating these values with current issues in business and its relationship to society. To do so extensive conversations with active business people and reflections on relevance of ideas discussed to personal goals and beliefs are central to the course.

Thus, with MBA 758 and the 1.5 credit hour core course devoted to Accounting and Business Ethics (new offering) building on the coverage of ethics in their undergraduate business programs, graduates of the MPAcc will be heavily engaged in developing a deeper understanding of what constitutes ethical behavior as well as the importance of accounting professionals acting appropriately to promote the public interest.

### **Culminating experience**

The UD Accounting Faculty is committed to graduating students possessing the skills needed for entry level accounting positions and also the skills needed for career advancement. One area highlighted by recruiters and publications by professional accounting bodies and the large accounting firms where significant improvement is needed nationwide is research skills. As noted in Table 1, during the last semester of the MPAcc, students will complete Accounting Theory and Research. This course will require students to, among other things, complete complex integrated learning assignments and serve as the culminating experience of the program.

Recently UD was awarded an INQUIRES grant from PwC to purchase access to Bloomberg BNA (Tax and Accounting) plus the FASB add on. Accounting Theory and Research will require MPAcc students to utilize the Bloomberg and other databases to complete complex integrated learning assignments addressing real world challenges in areas including financial reporting, audit and tax. By incorporating significant practical experiences coupled with conducting in depth research utilizing important research resources simulating those commonly used in accounting practice, this culminating integrated learning experience will improve students' skills in, for example, approaching judgmental financial reporting tasks and will produce an outcome of students being better aligned with real world experiences that will enhance their skills in starting their careers.

### **3. Administrative arrangements.**

The MPAcc will be housed in the Department of Accounting and be administered by the Department Chair; normally the Department Chair will delegate most, if not all, administrative duties/authority associated with the MPAcc to his/her designated MPAcc Director. A MPAcc Committee (Chaired by the MPAcc Director) comprised of at least three tenured and/or tenure track Accounting faculty will make admission decisions, monitor students' progress in the program and facilitate opportunities for internships; items brought before the Committee will require a simple majority approval to pass. The MPAcc Director will counsel and advise potential applicants and enrolled students. The Accounting Department Chair and MPAcc Director will assist the university in student marketing and recruitment. The Accounting faculty will have curricular oversight for the degree. Curricular changes will be subject to approval by the MPAcc Committee and the SBA Graduate Committee.

### **4. Evidence of need for the new program.**

Most CPA testing jurisdictions, including Ohio, require the completion of an acceptable 150-semester hour program before taking the CPA exam. Numerous colleges and universities in Ohio offer some form of accounting program. Like UD, several of these (e.g. Wright State University, University of Cincinnati, University of Toledo, University of Akron, Ohio State University, Ohio University, Miami University, Kent State University, Cleveland State University and Bowling Green State University) also offer various forms of graduate degree programs (e.g. Masters of Science or Masters of Accountancy) to enable undergraduate accounting majors to earn 150 hours to become CPA Ready while also earning a graduate degree. Continuation of these programs statewide is crucial to enabling students graduating from UD and other Ohio universities to become CPA Ready.

The MPAcc represents a carefully thought out program that addresses feedback from UD accounting majors, faculty teaching in the UD MBA program, accounting alumni and the UD Accounting Advisory Council, to move from a MBA program that serves three diverse clienteles to a graduate program focused on fifth year accounting majors. The degree will also be attractive to business majors from UD and other universities wishing to become CPA Ready while additionally pursuing a broad based educational experience; however, prerequisites will apply.

The Bureau of Labor Statistics projects 15.7% growth for accountants between 2010 and 2020. An American Institute of Certified Public Accountants (AICPA, 2013) survey indicates demand is especially high in public accounting. UD's Department of Accounting placement rate at the time of graduation is normally in the mid-90% range or higher. With recruiters, especially public accounting firms, desiring to hire more and more UD accounting majors, the Department of Accounting believes it is crucial to focus on continual improvement of CPA Ready options for accounting majors. Feedback from recruiters and the Accounting Department Advisory Council indicates they agree that the proposed UD MPAcc program represents a substantial improvement over the present dual BS/MBA program. Also, the Department believes it is important to include among the specialized accounting masters degrees offered in Ohio the broad based education experience provided by a MPAcc program.

Several recent publications by public accounting firms and accounting professional bodies (e.g. AICPA and Institute of Management Accountants (IMA)) across the globe address both the shortage of accounting professionals and the accounting (and finance) 'competency crisis.' Today, undergraduate accounting programs are challenged to stay current and often do not provide students with the skills required to thrive in the long term. Accounting programs need to integrate a variety of real-world competencies in order to produce well-prepared graduates ready for the challenges they will face at the entry-level and later as they progress in their careers.

The UD MPAcc is designed to close the gap between what accounting education typically offers today and the skills required on the job. Today entry-level accountants still need the technical skills addressed in traditional undergraduate accounting programs (e.g. financial reporting, audit, tax and managerial accounting). However, entry-level accountants also need foundational competencies in areas including, but not limited to, critical thinking and problem solving (strategic thinking), negotiation, business and accounting written and oral communication, research skills, leadership and managerial ability, teamwork, ethics and social responsibility and integrity.

Several of the desirable skill sets noted above will be addressed in new or redesigned classes; including for example:

- Critical Thinking: Role and Purpose for Accounting Professionals, e.g.
  - critical thinking and problem solving
  - business and accounting communication
  - managerial ability and leadership
  - ethics and social responsibility
  - integrity



- Contemporary Issues in Accounting - Professional Speakers Forum, e.g.
  - negotiation
  - leadership
  - business and accounting communication
  - data analytics
  - ethics and social responsibility
  - integrity
- Accounting and Business Ethics
  - ethics and social responsibility
  - integrity
- Accounting Theory and Research – culminating experience for the MPAcc
  - research skills
  - business and accounting communication
  - critical thinking

Furthermore, several of the above noted skill sets will continue to be addressed in existing graduate courses offered at UD, e.g.

- Information Assurance
  - teamwork
  - business and accounting communication
  - ethics and social responsibility
  - integrity
- Principled Organization: Integrating Faith, Ethics & Work
  - ethics and social responsibility
  - integrity
- Advanced Systems
  - data analytics

Consistent with the UD, SBA and Accounting Department mission statements, experiential learning will also be emphasized and encouraged by promoting professional work experience.

## **5. Prospective Enrollment.**

The entering class target size for Fall 2017 is at least 25. This level is expected to approach 50 by year four as: 1) the Accounting Department continues to recruit more UD SBA students to the accounting major, 2) more UD students who would otherwise become CPA Ready by completing 150 undergraduate hours are attracted to the more distinctive MPAcc program and 3) the MPAcc attracts students completing undergraduate accounting or other business degrees at other universities. Regarding the former, the Department for example hosts a by-invitation networking reception each semester for the top performing students enrolled in Introduction to Financial Accounting and Introduction of Managerial Accounting. Following these events, approximately 10 to 15 of the attendees each year either change their major to accounting or add accounting as a second major. In regard to item 2, the Department is working with experts in the SBA Undergraduate Advising Office to share with students the focus of the MPAcc program and to develop strategies to enable top academic performers to successfully complete both the undergraduate accounting degree and MPAcc in less than five years thereby making the

combined program more cost efficient. It is also important to note that the Fall 2015 freshmen class at UD includes the largest number of students who have pre-declared accounting as a major in the past decade, representing an increase of over 130% in comparison to Fall 2014. For 2013-2014, the *AICPA 2015 Trends* reports a decrease in comparison to recent years in students earning MBA accounting degrees and a steady increase between 1993-1994 and 2013-2014 in students earning specialized masters in accounting degrees (page 4).

An enrollment timeline is provided in Table 2. Expectations are that for year 1 approximately 20 UD undergraduate accounting majors will elect to enter the MPAcc, as opposed to the MBA. At least five UD undergraduate accounting majors who otherwise would become CPA Ready with 150 undergraduate hours are expected to alternatively be attracted to the MPAcc program. The later will most likely be comprised primarily of students benefiting from the ability to complete both the BS and MPAcc in less than five years. This latter group is expected to grow in size substantially by year 4.

**Table 2: Projected Enrollment in MPAcc for the First Five Years**

	Year 1 2017/18	Year 2 2018/19	Year 3 2019/20	Year 4 2020/21	Year 5 22
<b>Annual Enrollment</b>	25	30	40	50	50

## **6. Special efforts to enroll and retain underrepresented groups in the discipline.**

The UD Accounting Department continues to be challenged to diversify its student body. Females comprise approximately 40% of the population of accounting majors (down from approximately 45%). There has been only a slight improvement in the percentage of domestic minority students in recent years. However, the Department has witnessed an increase in diversity due to an increase in international students.

Accounting Department efforts to attract more underrepresented groups to accounting and to the MPAcc program will continue. For example, the Ellis Scholarship is available annually to assist minority students. The Department annually sends representatives to a summer Accounting Careers Awareness Program sponsored by the Ohio Society of CPAs, The Ohio CPA Foundation and the Ohio chapters of the National Association of Black Accountants. ACAP-Ohio is a week-long summer enrichment program that encourages minority high school students to pursue degrees in accounting and business. The SBA Leadership has discussed the University-level objective to redouble efforts to increase ethnic diversity. The SBA Dean and Accounting Department Chair have begun discussing possible programs that could be co-sponsored by the SBA, the Accounting Department and key stakeholders to enhance diversity and attract underrepresented groups to the MPAcc program.

## **7. Availability and adequacy of faculty and facilities available for the new program.**

The UD Department of Accounting undergraduate program and MBA accounting concentration are AACSB accredited (maintenance of accreditation was affirmed following a February 2014 peer review visit). The Department’s full-time faculty members as of Fall 2015 satisfied AACSB

requirements for Scholarly Academics (8) or Instructional Practitioners (2). All ten full-time faculty are qualified to teach in an MPAcc program. The Department is recruiting to fill a SA position presently occupied by a visiting assistant professor. Given that most of the courses comprising the MPAcc will be housed in the Accounting Department, plans are to hire additional full time faculty members over the next few years who satisfy AACSB and UD requirements to teach in a graduate accounting program. Given UD's recent success in hiring three tenure track SA faculty members and two full time IPs (one with 35 years of experience and the other with 12 years of experience with a Big-4 accounting firm), the Department is confident that its efforts to recruit additional high quality faculty to teach in the MPAcc will be fruitful.

SBA graduate programs are housed in the UD River Campus (old NCR Headquarters). There is ample existing classroom space to accommodate the MPAcc classes.

### **8. Need for additional facilities and staff and the plans to meet this need.**

Additional full time faculty members will be hired. In addition to staffing more credit hours, accounting faculty members will need release time to serve as 1) MPAcc Director and 2) Internship Coordinator for the professional work experience class. The Department will also hire a part-time administrative staff person and will continue to be allocated assistance from the SBA Center for Academic Success. The Department of Accounting will handle applications, registrations and related services for the MPAcc program. The SBA Center for Academic Success will be instrumental in continuing the high quality advising provided to students transitioning from the undergraduate accounting program into the MPAcc.

The existing resources from the libraries are also sufficient for the needs of this program, so no additional library resources are needed.

### **9. Projected additional costs associated with the program and evidence of institutional commitment to meet these needs.**

Funds will be needed to market the new program and assist undergraduate accounting majors in understanding the difference between a MS in Accounting, MAcc, UD's current MBA with an accounting concentration and the proposed MPAcc. Presently, the Department is working closely with experts in the SBA Center for Academic Success to share with students the focus of the proposed program and develop strategies to help accounting students successfully complete both the undergraduate accounting degree and MPAcc in a timely manner.

The University of Dayton has identified the addition of new graduate programs as part of its strategic plan. Furthermore, the UD Interim Provost and Dean have both endorsed the MPAcc program. In addition, Department of Accounting Faculty, has voted to approve the MPAcc.

### **10. Information about the use of consultants or advisory committees of the degree program proposal.**

The UD Department of Accounting has an Advisory Council consisting of representatives of public accounting firms, consulting firms, industry, financial services firms and local government entities. The Council has met with the Accounting Faculty on various occasions to discuss the need for and appropriate content for the MPAcc program. The program has the strong

support of the Advisory Council and will represent an on-going agenda item for future Council meetings.

Accounting Faculty members possess the expertise needed to develop the new curriculum. Several members of the Accounting Faculty, in addition to the PhD, hold MS in Accounting or MAcc degrees and have taught in similar programs prior to joining UD. Several UD Accounting faculty members also presently teach Accounting electives for the UD MBA program.

## **11. Response to comments from RACGS member institutions.**

### ***Ohio State University***

*Our reviewer has no objections or concerns about this program.*

Thank you for reviewing our proposal.

### ***Miami University***

*Comment 1a: Market / Specialty of the Program.*

*... The faculty may wish to consider more dialogue about the specific definition of the program position – what are the broad based experiences and how to ensure that those experiences are developed. As the proposal describes, there are many master of accountancy programs as well as accounting tracks within MBA programs in the state of Ohio which provide a wide variety of experiences and skill development. The proposal suggests some skill areas for accounting students; however the proposal also suggests that these are currently developed within the MBA program. As this marketing concept will lead into student recruitment and curriculum development, the faculty may wish to create more definition about the intent of the program and the specialty.*

Like several other MBA programs, UD's program is open to individuals without a business degree (who take foundation courses before beginning the core MBA courses) and those with an undergraduate degree in business. The perception of some fifth year accounting students entering MBA programs (including UD's) is that there is some 'overlap' with their undergraduate business courses. Indeed, several accounting majors entering the UD MBA program have voiced a preference for a masters program designed 'just for us.' Administrators of accounting programs at other universities have voiced similar concerns while discussing their fifth year accounting programs with UD. For example, in its response to the initial PDP, the University of Cincinnati articulates that "some accounting students from strong undergraduate business programs have complained about repetition and not learning as much in their MBA as they had expected."

Furthermore, during meetings with UD's Accounting Board of Advisors and other alumni, the Department faculty are frequently encouraged to 'educate' our majors as employers will 'train' them at the entry level. Hence, especially given the student perceptions noted above, the MPAcc is designed to broaden students' exposure to areas outside those covered in:

1. the UD undergraduate business core (i.e. eliminating ‘repetition’) and
2. the accounting undergraduate core (i.e. limiting extra ‘traditional’ graduate accounting courses by for example not offering a tax or audit concentration).

The focus of the MPAcc will be on courses that:

1. further develop much needed soft skills covered primarily from an accounting perspective (e.g. Critical Thinking: Role and Purpose for Accounting Professionals) and
2. broaden expertise in for example finance and management information systems.

While the latter may be achieved within the current UD MBA program (for students not pursuing the accounting concentration), the former is not.

UD’s School of Business Administration is AACSB accredited. Additionally, the UD accounting undergraduate program and MBA accounting concentration are AACSB accredited. Hence, the MPAcc will be ‘grandfathered’ in as AACSB accredited and subject to the Assurance of Learning (AOL) requirements of AACSB. AOL for the MPAcc will focus on, among other things, measuring the extent to which the broad based experiences are met. Closing the loop will necessitate refining the Department’s strategy for any MPAcc learning goals and objectives where performance may at times fall short.

The Department appreciates the comment about the importance of marketing the MPAcc concept. Presently, the Department is working closely with experts in the SBA Undergraduate Advising Office to share with students the focus of the proposed program and to develop strategies to help accounting students successfully complete both the undergraduate accounting degree and MPAcc in a timely manner while also integrating valuable experiences. For example, internships and study abroad experiences (through, for example our International Accounting class that presently includes two weeks in London) represent two experiential learning opportunities that the Department believes add value to the MPAcc curriculum.

*Comment 1b: Market / Specialty of the Program.*

*The proposal indicates an initial class of 25 students in 2017 and a projection of 50 students in 2021. Based on the Ohio Board of Regents data, University of Dayton currently graduates approximately 80 accounting students each year; therefore this class size would require retention of approximately 25% to 60% of accounting undergraduates for the fifth year program. Faculty may wish to discuss if this is a reasonable assumption as some students will not seek or be eligible for a fifth year while other students may seek a different experience.*

Thank you for the words of caution. Like accounting departments throughout the country, the UD accounting faculty encourages our students to graduate ‘CPA Ready,’ preferably with a masters degree. This is, of course, a challenge for accounting programs today, as employers aggressively recruit accounting majors directly from high quality undergraduate programs like UD’s.

Between 2008/09 and 2014/15, UD graduated 79 to 97 accounting majors per year. Those completing the combined BS/MBA ranged from 21 to 54. Approximately 10 additional accounting majors graduated with 150 hours of undergraduate credit (normally as the result of double majors) each year during this time period. The entering Fall 2015 class at UD includes the largest number of pre-declared accounting majors for at least the past decade. Furthermore, the Department has enhanced efforts during recent years to recruit more UD business majors into accounting or to pursue accounting as a second major or minor; these efforts have been fruitful and will continue.

Based on student feedback (see response to 1a above), the Department believes the MPAcc will be more attractive to UD undergraduate accounting majors in comparison to the MBA. Moving all, or at least the majority, of UD BS in accounting/MBA students into the MPAcc will enable the Department to meet or exceed its target beginning class for Fall 2017. Marketing efforts, high quality advising from the UD School of Business Center for Academic Success and the MPAcc Director as well as other accounting faculty and word of mouth from students completing the MPAcc should enable the Department to reach its long-term target of 50 by attracting half of approximately 100 graduates per year in 2020 and onward.

Additionally, the Accounting Department and School of Business Administration's Undergraduate Advising Office are developing strategies to enable top academic performers to complete the combined BS/MPAcc in less than five years.

*Comment 2a: Curriculum.*

*... the faculty may wish to consider what type of internship constitutes an experiential course. For example, does the employer, job type or length of internship matter?*

The Department agrees that employer, job type and length of the internship matter. For example, as noted in Appendix 1.

During the internship, the student must receive **appropriate supervision from an accounting / finance professional with appropriate credentials** (education, certifications (e.g. CPA, CMA, CFA), etc.).

Students presently requesting permission to receive credit hours for internships completed during their undergraduate accounting program at UD are required to provide information on their supervisor as well as a description of their duties to the Accounting Department Chair. The same will hold for the new MPAcc experiential learning course and the information will be provided to the Internship Director. This information will be utilized to assess whether or not the employer and position will be approved.

Regarding job type, over the years, numerous undergraduate accounting majors at UD have completed internships with many organizations. The Department is developing a list of pre-approved employers (including public accounting firms, corporations, government agencies and not-for-profits) based on short experience papers prepared by past students seeking to attain

credit hours for their experiential learning experiences, as well as, verbal feedback from these and other students completing internships. Students entering accounting or accounting related internship agreements with employers on the pre-approved list will move through the approval process quickly. Students requesting to earn credit hours associated with internships with other employers will be required to provide more detailed information to the Internship Director regarding the credentials of their supervisor and assigned duties. Every effort will be made to make sure the experience will help develop the desired skills (noted below in excerpts from Appendix 1). Specifically, these course requirements will assist the Internship Director in ascertaining whether each internship experience achieved the desired outcomes (emphasis added below in bold).

The student will submit on a weekly basis a report from his/her diary ... The weekly report should, at a minimum, describe the types of experiences gained each week ...

Following the completion of the internship, the student will prepare a comprehensive experience report articulating how, through supervised experiential learning, he/she was able to **engage, integrate, practice and demonstrate the knowledge and skills developed through the prerequisite core accounting courses**. The student will also address how the core accounting courses and the internship experience relate to and have influenced his/her purpose of life and overall professional plan.

...

The internship employer will be asked to evaluate student performance in areas including, but not limited to, **written and oral communication, teamwork, knowledge of accounting, critical thinking and problem solving, leadership, professionalism and original and creative thinking**.

*Comment 2b: Curriculum. Additionally, the faculty may wish to review the timing as the current proposal indicates 200 hours of work required for 1 credit hour and 300 hours for 2 credit hours and 400 hours for 3 credit hours. The difference in hours required to obtain the first credit hour versus the incremental hours of work required for the second and third credit hour may be worth additional discussion.*

Your point is well taken and prompted the Department to revisit its scale in consultation with an individual who recruited UD interns for one of the Department's major employers for several years. A spring internship typically runs approximately 12 weeks at 40 hours per week (480 hours), and a summer internship normally runs about 10 weeks at 40 hours per week (400). Hence, the marker of at least 400 hours for 3 hours credit is in line with the typical summer internship. Most internships include a 'training' and/or 'getting acquainted' period, and our requirements are designed to encourage students to have a meaningful internship experience, even if that internship only earns 1 credit hour. Hence, the Department does not believe that internships of less than 400 hours should earn credit hours on a proportional basis.

*Comment 2c: Curriculum. The proposal focuses on providing a generalist experience including hours outside of “traditional accounting.” The listed electives appear to be primarily accounting based. The faculty may wish to discuss whether there should be separate categories of electives and requirements or limits for taking electives from each category. This approach may help build the well-rounded accountant described in the proposal.*

Table 1 has been updated to clarify that a minimum of six of the 15 elective hours must be comprised of graduate coursework taken outside of MPAcc offerings. For example, while earning their MPAcc, a student can also earn a 9-hour certificate in Business Intelligence. Further detail is provided in Appendix 2 which includes a list of required MPAcc courses and ‘pre-approved’ electives.

### ***University of Cincinnati***

*Comment 1: ... since UC has an online MS Taxation degree, UC would probably allow UD students to add some tax electives to their program with this online option.*

The UD Accounting Department appreciates this offer. In line with UD policy, a maximum of six semester hours of appropriate graduate credit earned at another accredited graduate school may be applied toward the requirements of the MPAcc. Such transfer credits may be applied if the student graduates from the UD MPAcc Program within a maximum of four years from the date such courses were completed. All transferred credit will be subject to approval by the Director of the MPAcc.

*Comment 2: ... The Plan also states that students will be attracted to their MPAcc because it is a more broad-based educational experience not characteristic of most other MSAs. I think I know what is meant, but UD needs to be very careful and clearer in their wording.*

In response, the relevant paragraph has been revisited to more clearly articulate the intent of the MPAcc and the word ‘will’ has been changed to ‘may’ in several instances. Furthermore, the Department has clarified that a minimum of six of the 15 elective hours must be comprised of graduate coursework taken outside of graduate accounting offerings.

*Comment 3: In reality all MSAs at least in part are designed to prepare students for the CPA exam and accounting profession, and thus this should be expected.*

As noted in this full proposal, a main focus of the MPAcc is indeed to provide another route for UD undergraduate accounting majors to become ‘CPA ready.’ However, UD’s primary focus in both its undergraduate and graduate programs is to educate students for long-term success in accounting and related career paths. While the UD accounting curriculum helps prepare students for the CPA exam, the intent of the faculty is not to teach to the entry-level CPA exam. For that reason, some of the courses comprising the MPAcc are not designed to impact UD’s CPA pass rate.



*Comment 4: ... it could be that the Plan just does not explain their Ethics component clearly. A course called Principled Organization (3) is listed but not really explained. Is that supposed to be a general business ethics course designed to complement their accounting ethics component?*

Presently students completing the UD undergraduate accounting program fulfill the ethics requirements to sit for the CPA exam in Ohio. UD undergraduate accounting majors per the 2015/16 catalogue for example complete Philosophy 313: Business Ethics; furthermore, ethics exercises/cases are incorporated into several undergraduate and graduate accounting courses. Students currently completing their MBA at UD also are required to complete MBA 758. Principled Organization: Integrating Faith, Ethics & Work. This course requires students to

... draw on our Catholic Social Teaching and Marianist Heritage to explore issues related to the role of business as a high calling, a critical profession for the good of society and its citizens. Besides the importance of contributing and acting ethically, we delve into the benefit of integrating these values with current issues in business and its relationship to society. To do so extensive conversations with active business people and reflections on relevance of ideas discussed to personal goals and beliefs are central to the course.

MBA 758 will be a required course for MPAcc students. Hence, with the addition of 1.5 credit hours in the MPAcc devoted to the new course Accounting and Business Ethics, graduates of the MPAcc will exceed the CPA requirements for most, if not all, testing jurisdictions by a substantial margin. A paragraph has been added in section 2 of the PDP to better explain ethics coverage in the MPAcc.

*Comment 5: The capstone course they describe sounds very good. While many MSAs have some sort of capstone that incorporates research skills to investigate accounting, auditing, or tax issues; it is difficult to do so with larger class sizes. Assuming that UD continues their tradition of smaller class sizes, their approach for their capstone should be extremely beneficial for their students.*

Thanks for your words of encouragement. The Department is very enthusiastic about our culminating experience – Accounting Theory and Research.

*Comment 6: If the plan is to truly utilize finance and IS graduate courses as electives in substantive ways to help offset this issue - that should be made clearer.*

The Department agrees that more detail is needed to address how the new MPAcc courses will be staffed. First, Table 1 and the text of the full proposal have been modified to clarify that a minimum of six of the 15 elective hours must be comprised of MBA coursework taken outside of MPAcc offerings. For example, MPAcc students may utilize nine elective hours to earn a Certificate in Business Intelligence, or potentially other certificate programs offered by the Management Information Systems (MIS), Operations Management, and Decision Sciences (MOD) Department (using elective hours to earn the latter MIS certificates will be subject to approval by the MPAcc Director). Also, the UD Economics and Finance Department has proposed a Master in Finance (MF). MPAcc students will also be encouraged to consider taking certain graduate finance courses as electives. However, approval of graduate finance courses and

other UD graduate offerings will be subject to capacity constraints. Appendix 2 provides additional detail (i.e. course descriptions) regarding pre-approved electives for the MPAcc.

Second, the Department fully agrees with the related comment that it is “good that UD administration supports hiring more terminally qualified research active faculty.” Launching the MPAcc will necessitate (as reflected in the program budget) the hiring of at least two additional full time accounting faculty to include at least one Scholarly Academic (SA).

Furthermore, the Department agrees with the related comment that “it is not always easy or inexpensive to find good new accounting PhD’s – and many schools are unsuccessful in their searches.” However, in the last few years, UD has been successful in replacing

- three full time Academically Qualified (AQ)/SA faculty with tenure-track SA staff,
- one full time AQ/SA faculty member with a visiting SA staff member for the 2015/16 academic year, and
- two full time Professionally Qualified (PQ)/Instructional Practitioner (IP) faculty with IP faculty

Additionally, the Department is presently recruiting for an Assistant/Associate Professor to fill its remaining tenure-track SA line (currently filled with the visiting SA faculty member noted above). For this search, the Interim Provost has approved a salary in line with the market per the most recent AACSB salary survey for private accredited programs. Given recent successes, the Department is optimistic that it can fill the existing Assistant/Associate line, as well as the forthcoming new lines linked with the MPAcc, with high quality SA and IP faculty.

The Department also has a strong international network that has been successfully utilized in recent years to attract high quality visiting international professors to UD. This network can be utilized as needed to fill any temporary SA vacancies. An added bonus of visiting international professors is enhanced diversity.

*Comment 7: Another note about faculty: The UD website gives a somewhat different view of their faculty strength. UD’s website lists only five non-emeritus accounting PhDs - ...*

UD’s last AACSB visit was in February 2014. The Accounting visitation team specifically commended the Department for its success in replacing retiring AQ faculty and its plans for future replacements. The report further noted that the Dean and Provost are very supportive of the Department including its efforts to maintain AQ (SP) faculty. As noted previously, the Department presently is searching for an Assistant/Associate Professor to fill another vacancy following a retirement. Again, the Dean and Interim Provost have been very supportive and the Department is presently pleased with the level of interest in the position by high quality candidates.

The following clarifies the qualifications of UD’s full time accounting faculty members as of Fall 2015. The Department presently has on staff the following faculty that satisfy AACSB criteria for SA status:

- Six faculty members holding PhDs in accounting. One of these holds a degree in accounting and accounting information systems and has exclusively taught Accounting Information Systems while at UD.
- One faculty member holds an undergraduate degree in accounting, MBA with an accounting concentration, JD and LL.M. This individual has exclusively taught Tax and Business Law for Accountants at UD. Per AACSB standard A9 “individuals with graduate degrees in taxation or appropriate combinations of graduate degrees in law and accounting will be considered SA or PA for teaching taxation.” Per AACSB standard 11 “individuals with a graduate degree in law will be considered SA or PA for teaching business law and legal environment of business.”
- One visiting faculty member holds an undergraduate degree in accounting, holds an MBA, and is enrolled in a PhD program (a research oriented Educational Leadership program); she successfully defended her dissertation during the Fall of 2015 and will be granted her PhD in December. This individual additionally has decades of highly relevant practice experience in accounting and is a successful entrepreneur. To date, this person as a full time faculty member at UD has coordinated and taught Introduction to Managerial Accounting and coordinated the Department’s Assurance of Learning (AOL) program.

All of the above eight faculty members are research active and fulfill AACSB requirements as SAs.

The full time faculty additionally includes two IPs. Immediately prior to joining UD, one of the IPs spent 35 years with a Big 4 accounting firm (retired as a partner), and the other spent 12 years with a Big 4 accounting firm (left as a senior manager and had considerable teaching experience with the firm).

As noted previously, the Department is presently recruiting for a tenure track SA position.

*Comment 8: The preceding two paragraphs might not be as correct or important if the Plan more clearly described how many of those graduate accounting courses are currently being offered on a regular basis. Table 1 does not indicate the frequency of their current graduate accounting course offerings that are currently on their books. If they are already offering 15 semester hours of graduate accounting electives each year, then creating a graduate accounting program with current faculty is much more feasible.*

A footnote has been added to Table 1 indicating the frequency of courses presently staffed by the Accounting Department (or in the case of Business Law for accountants, a JD adjunct and in the case of the Principled Organization, management faculty members) for the MBA program and its accounting concentration. Normally, within any given academic year the Department offers the following courses at least once a year: Information Assurance, Tax and Business Strategy, Strategic Performance Measurement and Control, International Accounting, International Accounting-IFRS Certificate, and Research and Business Law (presently offered as Special Topics). These six courses on their own allow students to earn 18 hours of graduate accounting credit. Furthermore, at least one additional accounting elective is normally offered each academic year (e.g. Financial Statement Analysis Spring 2014 and Special Topics (Spring 2015 as Sustainability Disclosure, Reporting and Assurance). Again, it is important to note that there

is capacity in the MIS Business Intelligence Certificate courses to accommodate several MPAcc students. Other MBA electives will be available for MPAcc students to take subject to capacity constraints and approval of the MPAcc Director.

*Comment 9: Minor point: Point 3 states the Department Chair will be in charge of the MPAcc. Point 8 states that course releases will be needed for the MPAcc director. Please clarify these two statements.*

Thanks for noting the need to clarify the role of the Accounting Department Chair and MPAcc Director in sections 3 and 8. Section 3 has been modified to state “The MPAcc will be housed in the Department of Accounting and be administered by the Department Chair; normally the Department Chair will delegate most, if not all, administrative duties/authority associated with the MPAcc to his/her designated MPAcc Director.”

*Comment 10: Overall, UD’s MPAcc seems well thought out. Their core faculty appears to have the capability to run their MPAcc at a level of high quality. Given UD’s reputation, the program should be successful ...*

Many thanks for your kind words of encouragement regarding UD’s proposal and existing programs.

### ***University of Akron***

*Comment 1: Nonetheless UD is likely to compete with various graduate accounting programs that are well established in its region ...*

While a very small number of UD accounting majors presently earn a master’s degree at another university, to date, few complete MPAcc or MS in Accounting degrees at other universities in Ohio.

*Comment 2: We would consider working with UD to create a joint MPAcc/Master of Taxation degree to permit their students with an interest in taxation to pursue our renowned MTax degree in a reasonably seamless manner. Similar opportunities may exist for a joint MPAcc/JD with an emphasis in Financial Forensics for students with an interest in law.*

The UD Accounting Department appreciates this kind offer. As noted previously in the reply to the University of Cincinnati, consistent with UD policy, a maximum of six semester hours of appropriate graduate credit earned at another accredited graduate school may be applied toward the requirements of the MPAcc. Such transfer credits may be applied if the student graduates from the UD MPAcc Program within a maximum of four years from the date such courses were completed. All transferred credit will be subject to approval by the Director of the MPAcc. Consideration of more involved ‘collaborations’ with other non-UD programs would only be feasible after the MPAcc has been offered for several years.

*Comment 3.1: A major concern with UD's proposed MPAcc has to do with coverage of financial information systems and data analytics. Advanced data analytics and information systems technology are changing the profession and the major professional accounting firms (e.g., PwC and EY) are demanding a greater degree of emphasis in those areas.*

Thank you for this comment. We concur with this assessment regarding the increasing importance of data analytics and financial information systems for Accounting graduates at all universities. This is a topic that the faculty at UD has discussed numerous times given the new 2013 AACSB A7 requirement for accounting degree programs to

... include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business. Included in these learning experiences is the development of skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations.

UD intends to, among other things, leverage the graduate course offerings in its MOD Department to provide MPAcc students with learning opportunities. The UD MOD Department currently offers 14 courses to support five different graduate certificate programs. Based on consultations with the Chair of the MOD Department, the Accounting faculty believes that the certificate program most applicable for accounting students is Business Intelligence. This certificate program includes a total of three required courses (9-credit hours) covering database management, business intelligence and data warehousing. The courses provide instruction in database issues (e.g., design, organization, and structure), decision support systems, business performance management (e.g., dashboards and scorecards), multi-dimensional data analysis, data visualization, data mining, analytical processing and issues related to data warehousing (e.g., design, implementation). In the sequence of courses comprising the Business Intelligence Certificate, students are also exposed to advanced software applications such as Teradata SQL and Data Miner, Tableau, MicroStrategy BI, and Clarabridge as well as advanced techniques and add-ins in Excel such as Microsoft SQL. Students in these courses have the opportunity to work with datasets to perform and practice the skills they learn, which helps to overcome the natural issue of data availability in data analytics courses in Accounting. The three classes comprising the Business Intelligence Certificate will be pre-approved electives for the MPAcc (see Appendix 2). Hence, a student can leave UD in five years or less with an undergraduate degree in accounting, MPAcc and Certificate in Business Intelligence.

UD's MOD Department also offers graduate certificate programs in business analytics, business systems analysis and design, cyber security and project management. With approval of the MPAcc Director, MPAcc students may also utilize courses comprising these certificates to count toward their electives.

According to the Chair of the MOD Department, there is sufficient capacity in the course offerings for all of the various MIS certificate programs to accommodate MPAcc students. Depending on a student's interests and career pursuits, the Accounting Department is confident that the UD MIS Department can provide relevant training as well as a certificate credential.

*Comment 3.2: The proposal anticipates proactive recruitment of underrepresented minorities (page 5). This is a huge challenge and it will be interesting to see whether UD's formula for recruiting minorities will work.*

The Department agrees with Akron's assessment. While prior efforts have yielded minor successes, like other accounting programs in Ohio, the Department will continue its efforts to improve the UD success rate of attracting minorities to the accounting major. Furthermore, several UD academic units and Enrollment Management are working to set up articulation agreements with Sinclair College. The plan is to offer attractive financial incentives to Sinclair students to enable them to complete the final two years of their undergraduate work at UD. The Sinclair population includes a high percentage of students from underrepresented populations and first generation college students.

*Comment 3.3: Despite UD's optimism, the challenge of recruiting high quality faculty is particularly acute since there is a severe shortage of qualified accounting faculty and the current supply constraints imply that new faculty compensation is exceedingly high.*

The Department agrees with Akron's assessment of the highly competitive market for high quality accounting faculty, especially SA faculty. However, in the last few years, UD has been successful in replacing

- three full time AQ/SA faculty with tenure-track SA staff,
- one full time AQ/SA faculty member with a visiting SA staff member for the 2015/16 academic year, and
- two full time PQ/IP faculty with IP faculty

Additionally, the Department is presently recruiting for an Assistant/Associate Professor to fill its remaining tenure-track SA line (presently filled with a visiting SA faculty member). For this line, the Interim Provost has approved a salary in line with the market for private accredited programs per the most recent AACSB salary survey. Given recent successes, the Department is optimistic that it can fill the existing Assistant/Associate line, as well as the forthcoming new lines linked to the MPAcc, with high quality SA and IP faculty.

The Department has a strong international network that has been successfully utilized in recent years to attract high quality visiting international professors to UD. This network can be utilized as needed to fill any temporary SA vacancies. An added bonus of visiting international professors is enhanced diversity.

*Comment 3.4: The titles of some of the new courses are interesting (e.g., Critical Thinking: Role and Purpose for Accounting Professionals). It is also remarkable that the proposed program includes such courses as Accounting & Business Ethics, Business Law For Accountants, and Principled Organization. It would be interesting to learn what distinguishes those courses from the typical undergraduate courses that accounting students (the target audience) take in their respective programs.*

Appendix 2 has been added to provide a description of all required courses comprising the MPAcc as well as the presently pre-approved MPAcc electives.

*Comment 3.5: First, the availability of 1, 2, and 3 credits for this course implies that a student may inadvertently lengthen his or her program by taking the course for one credit. This is particular a concern if there are no other one or two credit electives that students may combine with PWE to satisfy the 30-hour program requirement. Second, the course is very similar to the undergraduate internship course that many accounting majors take. It is not clear whether UD will waive PWE or grant additional credit for students who have already completed an internship for credit at the undergraduate level.*

MPAcc students will be encouraged, but not required, to complete an internship. If a student elects to complete a 1- or 2-hour internship and earn credit hours, this is done voluntarily. Such students most likely would complete the internship but not apply for credit hours (and thus not pay for the credit hours). This is in line with UD's experience with its undergraduate accounting majors; while many undergraduates complete internships, few elect to pay to earn credit hours. Furthermore, students are unlikely to make mistakes of this nature as the superior advising that UD SBA undergraduate accounting students receive will continue throughout their graduate work.

The Department will not grant graduate credit for internships completed during the undergraduate program at UD unless the course is taken during a transition semester for graduate credit. Graduate credit for an internship requires substantially more course work than is required for undergraduate credit (e.g. a work diary and comprehensive experience paper as described in Appendix 1 as opposed to a brief experience report). In order to receive course credit, students at both the undergraduate and graduate levels must have the internship experience pre-approved and are required to have their employer submit an evaluation of the intern's performance to the Internship Coordinator.

*Comment 3.6: Finally, coverage of global issues in financial reporting and assurance is not explicitly addressed. Yet, this is a major challenge facing business and the profession.*

UD's last AACSB visit was in February 2014. The Accounting visitation team specifically commended the Department for playing a leading role in international accounting education including providing international experiences to students.

Two MPAcc electives specifically address global issues: International Accounting (includes two weeks study abroad in London) and International Accounting-IFRS Certificate and Research. The Director of the MPAcc may also, on a case by case basis, approve study abroad courses offered through the UD MBA program as MPAcc electives.

Each offering of the following required MPAcc courses will include at least one international/global component:

- Contemporary Issues in Accounting – Professional Speakers Forum (e.g. multiple speakers addressing global issues such as integrated reporting and assurance; IFRS; and ISAs).
- Accounting Theory and Research (e.g. coverage of, in addition to the FASB’s Conceptual Framework, the IASB Framework; and use of eIFRS)

The above are intended as examples and should not be considered to address all global coverage to be incorporated into the MPAcc.

*Comment 4: Suggestions that might help University of Dayton strengthen the proposal or refine its focus. Suggestions for UD as they embark on the proposed MPAcc program are as follows:*

*Comment 4.1: Establish a reasonable and realistic budget to build a high quality program;*

A preliminary budget was reviewed by the Dean and Interim Provost prior to submitting the initial PDP. The Interim Provost reviewed and approved a comprehensive budget prior to the submission of the present full proposal.

*Comment 4.2: Consider building greater strength in analytics and information systems technology*

Please see response to comment 3.1.

*Comment 4.3: Consider being more explicit in terms of the coverage of global financial reporting and assurance issues in the program.*

Please see response to comment 3.7.

*Comment 4.4: Consider partnering with other universities in Ohio (e.g., The University of Akron) to offer innovative collaborative programs such as a Joint MPAcc/MTax for students at UD with an interest in tax or joint JD/MPAcc for students with an interest in law and financial forensics.*

Please see response to comment 2.

## **12. Description of the effect on other UD degree programs.**

The only UD degree program significantly impacted by the addition of the MPAcc is the MBA program. Especially for the first year of the program (targeted for 2017/18), the majority of students enrolling in the MPAcc (approximately 20 of 25) will be selecting this option as an alternative to the UD MBA (with an accounting concentration). The School of Business Dean, Associate Dean Graduate Programs and MBA Director have had numerous discussions regarding the MPAcc and its impact on the MBA. The impact has also been discussed several times by the full SBA Leadership Committee. All agree that the addition of the MPAcc is in the best interest



of UD accounting majors, the SBA and UD in general. A letter of support for the MPAcc has been provided by the Director of the MBA Program.

The MPAcc will also impact the UD MIS Department in that allowed electives for the MPAcc include those presently comprising the Business Intelligence Certificate. Furthermore, MIS graduate courses comprising other certificate programs may also be utilized as electives subject to approval by the MPAcc Director. The Chair of the MIS Department met with the Chair of the Accounting Department and two additional accounting faculty members to discuss which MIS graduate courses would be the most valuable electives for MPAcc students. The MIS Chair has provided a letter of support for the MPAcc indicating that there is sufficient capacity in the MIS certificate courses to include MPAcc students and that his Department welcomes including MPAcc students in the courses comprising the Business Intelligence Certificate Program and other certificate programs.

The MPAcc will also have an impact on the Economics and Finance Department. Subject to capacity (as determined by the Chair of the Department of Economics and Finance), the Director of the MPAcc can approve graduate finance courses as electives for the MPAcc. The Chair of the Department of Economics and Finance has provided a letter of support for the MPAcc program. Similar agreements with other Departments will likely materialize as the MPAcc matures.

## **Appendix 1– Course Description: Professional Work Experience**

Through participation in a relevant supervised work experience with a participating employer, students will have the opportunity to engage in the activity and practice of accounting and further their understanding of accounting and/or accounting related professions.

The Department of Accounting and UD Career Services provide several opportunities to interact with potential internship providers. However, the student has the primary responsibility for finding and securing an internship. After the student has identified an internship, he/she will discuss the position with the internship coordinator to make sure the internship satisfies the Department of Accounting requirements. Being labeled as an accounting internship will not automatically meet the Accounting Department requirements.

An initial internship approval form, is to be completed and signed by the student and internship provider and then signed/approved by the internship coordinator and the Chair of the Department of Accounting (or his/her appointed representative). Following completion and all required approvals of the form, the student may register for the class.

### **Basic Internship Requirements**

To receive course credit, the student will complete at least 200 hours of accounting or accounting related work at a rate of at least 20 hours per week. To receive 1, 2, or 3 hours of course credit, the student will complete at least 200 hours, 300 hours, or 400 hours, respectively, of work experience at a rate of at least 20 hours per week.

During the internship, the student must receive appropriate supervision from an accounting / finance professional with appropriate credentials (education, certifications (e.g. CPA, CMA, CFA), etc.).

The student will submit on a weekly basis a report from his/her diary. The weekly report should, at a minimum, describe the types of experiences gained each week being mindful of any independence/confidentiality requirements and identify the skills drawn upon from accounting core courses to complete the week's work assignments.

Following the completion of the internship, the student will prepare a comprehensive experience report articulating how, through supervised experiential learning, he/she was able to engage, integrate, practice and demonstrate the knowledge and skills developed through the prerequisite core accounting courses. The student will also address how the core accounting courses and the internship experience relate to and have influenced his/her purpose of life and overall professional plan.

The student will make an oral presentation based on his/her internship experience (and drawing from the experience paper) to an audience comprised of other students who have also recently completed experiential learning experiences and a least one member of the Department of Accounting Faculty. Employers of interns and/or executives in residence may at times also attend the presentation.

The internship employer will be asked to evaluate student performance in areas including, but not limited to, written and oral communication, teamwork, knowledge of accounting, critical thinking and problem solving, leadership, professionalism and original and creative thinking.

**APPENDIX 2**  
**UD MPAcc COURSE DESCRIPTIONS**

<b>REQUIRED COURSES</b> <b>15 hours</b>
<p><b>ACC 601. Contemporary Issues in Accounting – Professional Speakers Forum. 1.5 Hour</b> Subject matter experts, including but not limited to practicing accountants, standard setters and regulators, introduce students to emerging or controversial accounting issues. Prerequisite(s): Officially accepted into the MPAcc program</p>
<p><b>ACC 602. Accounting and Business Ethics. 1.5 Hour</b> Accounting and Business Ethics is designed to enable students to: (1) develop methodologies for solving ethical dilemmas, (2) recognize the importance and role of effective organizational cultures in promoting sound ethical behavior and (3) understand the regulatory process and its impact on preventing misleading and fraudulent financial reporting. Prerequisite(s): Officially accepted into the MPAcc program</p>
<p><b>ACC 603. Critical Thinking: Role and Purpose for Accounting Professionals. 3 Hours</b> Critical thinking describes the process we use to discover our assumptions, research and validate those assumptions, and then make and communicate informed decisions based upon those researched assumptions. This class will explore such topics as: what is critical thinking, the importance of critical thinking across the disciplines, the basic protocols of critical thinking and reading and writing critically. An important focus of this course will be to demonstrate the importance and role that critical thinking plays in the work of professional accountants. Prerequisite(s): Officially accepted into the MPAcc program</p>
<p><b>ACC 604. Accounting Theory and Research. 3 Hours</b> Accounting Theory and Research requires students to complete integrated learning assignments addressing real world challenges in areas including financial reporting, audit, and tax. By incorporating significant real world experiences and requiring in depth research, this culminating integrated learning experience develops skills for approaching judgmental tasks after graduation. Prerequisite(s): Officially accepted into the MPAcc program</p>
<p><b>ACC 605. Business Law for Accountants. 3 Hours</b> Business Law for Accountants is designed to introduce students to legal concepts applicable to business and accounting transactions. The primary objectives of the course include: (1) Develop an understanding of the components of the Uniform Commercial Code including Contracts, Agency, Sales, Secured Transactions, Negotiable Instruments, and Debtor/Creditor Rights and (2) Analyze business law cases and communicate case outcomes. Prerequisite(s): Officially accepted into the MPAcc program</p>

**MBA 758. Principled Organization: Integrating Faith, Ethics & Work. 3 Hours**  
Students draw on our Catholic Social Teaching and Marianist Heritage to explore issues related to the role of business as a high calling, a critical profession for the good of society and its citizens. Besides the importance of contributing and acting ethically, we delve into the benefit of integrating these values with current issues in business and its relationship to society. To do so extensive conversations with active business people and reflections on relevance of ideas discussed to personal goals and beliefs are central to the course.

**ELECTIVES**

**15 hours required**

**(A minimum of six hours must be taken outside of graduate accounting offerings, and a minimum of six hours must be taken from graduate accounting offerings.)\***

**Graduate Accounting Approved Elective Offerings – a minimum of six hours required\***

**ACC 606 / MBA 602A. Information Assurance. 3 Hours**

Study of current and emerging auditing and assurance standards and professional developments through case study, readings, and research projects.

Prerequisite(s): ACC 401 or permission of instructor.

**ACC 607 / MBA 602B. Fraud Examination. 3 Hours**

Study of topics related to the detection, investigation, and prevention of accounting fraud within a legal and ethical environment. This course will concentrate on occupational fraud and financial statement fraud.

Prerequisite(s): MBA 600A, MBA 601A.

**ACC 608 / MBA 604A. Taxes & Business Strategy. 3 Hours**

Primary emphasis is given to developing a framework that articulates how effective tax planning affects business decisions. An advantage of the framework over a strictly rules-based course is that it can be applied to current and future tax regimes, as well as across tax jurisdictions. Significant emphasis is given to understanding how to account for income taxes for financial statement purposes. Although not primarily a rules-based course, application of the effective tax planning framework to cases and problem-solving exercises will increase students' knowledge of U.S. Tax rules and the factors that shape them.

Prerequisite(s): ACC 305, ACC 420.

**ACC 609 / MBA 605A. Contemporary Issues in Accounting. 3 Hours**

Seminar covering emerging or controversial accounting issues for the student who has a strong accounting background. Topics include the business and financial situations that underlie accounting problems and controversies, alternative accounting techniques which are accepted or proposed, and the consequences of various accounting practices.

Prerequisite(s): ACC 306 or permission of instructor

**ACC 610 / MBA 605B. International Accounting. 3 Hours**

Study of current topics in international accounting. This course will typically include a week or more of study outside of the U.S. that will include lectures and relevant site visits. In addition to normal tuition, there may be travel and other costs or fees. Foreign locations, countries, topics, and duration may vary.

Prerequisite(s): ACC 306 or permission of instructor.

**ACC 611 / MBA 605C. International Accounting-IFRS Certificate and Research. 3 Hours**

This class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales' (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body.

Prerequisite(s): ACC 408 or permission of the instructor.

**ACC 612 / MBA 606A. Financial Statement/Risk Analysis. 3 Hours**

Study of the tools and techniques of financial statement analysis with an emphasis on earnings management.

Prerequisite(s): ACC 306 or permission of instructor.

**ACC 613 / MBA 607A. Strategic Cost Management: A Systems Approach. 3 Hours**

The design and use of performance measurement and control systems from an integrated systems view of an organization. An important aspect of the course is to 'think out of the box' in terms of how to design more flexible and adaptive cost management and performance measurement systems to help organizations become more flexible and responsive in meeting customer needs. Performance measurement and control are discussed in light of an integrated systems view of an organization, the principles of the Toyota Way, the Toyota Production System, and Lean Accounting. Prerequisite(s): ACC 303 and MBA 792. Or permission of instructor.

**ACC 614 / MBA 608A. Accounting Information Systems. 3 Hours**

Study of accounting information systems and their impact on management decision making and control. Emphasis on the systems approach to the collection and reporting of accounting data, system internal controls, and computer applications for managerial and financial accounting.

Prerequisite(s): (ACC 341; MBA 660) or permission of instructor.

**ACC 615 / MBA 609A. Special Topics in Accounting. 3 Hours**

Advanced and current topics in accounting. Topics vary.

Prerequisite(s): Permission of instructor.

**ACC 616 / MBA 609B. Individual Research in Accounting. 1-6 Hours**

Individual research in accounting subjects under the guidance and direction of an accounting faculty member. A formal proposal must be completed and approved by the faculty member, Department Chair, and MBA Director prior to registration.

Prerequisite(s): Permission of instructor; strong academic and/or professional background in accounting.

**ACC 617. Professional Work Experience. 1 to 3 Hours**

Through participation in a relevant supervised work experience with a participating employer, students will engage, integrate, practice and demonstrate the knowledge and skills associated with Scholarship and Vocation developed through the Common Academic Program and through core accounting courses. Experiential learning will provide students with the opportunity to engage in the activity and practice of accounting and further their understanding of accounting and/or accounting related professions.

**Approved MBA and Graduate Finance (FIN) Electives - a minimum of six hours required from this preapproved list or other graduate electives approved by the MPAcc Director on a case by case basis\***

**MBA 664. Database Management. 3 Hours**

Introduction to databases and their management. File organization and data structures; database management systems; major data models; conceptual, logical, and physical database design; data definition and manipulation with SQL; data administration; and client/server and distributed databases. SQL-based software tool for database project.  
Prerequisite(s): MBA 660 or equivalent.

**MBA 667A. Business Intelligence. 3 Hours**

This course is about developing a program for Business Intelligence in an organization. Will cover the framework, concepts, methods, people skills, and technologies necessary for making effective decisions fast. Also addresses issues from the capture of facts to the delivery of information and decision support systems, including data quality, data warehousing, business intelligence success factors and impact on organizations, business performance management (dashboards and scorecards), multi-dimensional data analysis and online analytic processing, data visualization, and applications of Business Intelligence.  
Prerequisite(s): MBA 611, MBA 660, and some SQL query language.

**MBA 667B. Data Warehousing. 3 Hours**

This course will emphasize the purpose, design, implementation, and effective use of data warehouses and data warehousing technologies. Various schemas for the design of a data warehouse, modeling time in a data warehouse, data quality management for building a data warehouse from operational data stores and legacy applications, and technologies to populate and retrieve information from data warehouses will be covered. Related topics of data marts, analytical processing, data mining, and active data warehousing will also be addressed.  
Prerequisite(s): MBA 660. MBA 664 also required unless student has database management coursework or relevant database management experience.

**MF 601. Excel Financial Modeling. 3 Hours**

Excel Financial Modeling -This lab course focuses on building financial models in Excel. Students will learn to construct models for practical, real-world applications that cover simple examples such as cash flow and ratio analysis to more complicated models of bond pricing, stock valuation and option pricing. In the process, students will master basic Excel skills and more advanced useful techniques.

**MF 620. Advanced Corporate Finance. 3 Hours**

This course focuses upon corporate finance issues addressing short term financial management, long term capital budgeting, and long term financing choices. The course requires that the students understand these issues through a series of cases and projects. A significant amount of spreadsheet modeling together with both individual and group work will be required to examine the cases and projects.

**MBA 625 / FIN 625. International Financial Management. 3 Hours**

Introduction to problems facing financial management of international companies, including foreign exchange risk, working capital and capital budgeting decisions for multinational corporations, international financing, accounting and control.

**MBA 629 / FIN 622. Mergers and Acquisitions. 3 Hours**

In depth study of company valuation techniques and the influence of the governance structure - the CEO, President, and the Board of Directors - on company value

**MBA 627 / FIN 635. Financial Derivatives & Risk Management. 3 Hours**

This course provides a theoretical foundation for the pricing of contingent claims and for designing risk-management strategies. It covers option pricing models, hedging techniques, and trading strategies. It also includes portfolio insurance, value-at-risk measure, multistep binomial trees to value American options, interest rate options, and other exotic options. Prerequisite(s): FIN 301 or MBA 625

\*Exceptions will be limited and require the approval of the MPAcc Director in consultation with the MPAcc Committee.



# Deborah (Debbie) Archambeault

September 2015

University of Dayton  
Dept. of Accounting  
300 College Park  
Dayton, OH 45469-2242  
Phone: (937) 229-4692  
E-mail: darchambeault1@udayton.edu

## EDUCATION

2000	Ph.D. (Accounting)	University of Alabama, Tuscaloosa, AL
1994	M.S. (Taxation)	University at Albany-SUNY, Albany, NY
1989	B.B.A. (Accounting)	Siena College, Loudonville, NY

## PROFESSIONAL CERTIFICATION

CPA            New York (1991) - inactive

## TEACHING INTERESTS

Audit and Assurance  
Financial Accounting

## RESEARCH

### Publications

Webber, S., and D. Archambeault. 2015. "Whistleblowing: Not So Simple for Accountants." *The CPA Journal*, vol.85, no. 8 (August): 62-68.

Archambeault, D., and S. Webber. 2015. "Whistleblowing 101." *The CPA Journal*, vol.85, no. 7 (July): 60-64.

Archambeault, D., S. Webber, and J. Greenlee. 2015. "Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011." *Nonprofit and Voluntary Sector Quarterly* (forthcoming).

Archambeault, D. 2013. "Divergent and Evolving Auditing Standards: Teaching Notes and Exercises." *Advances in Accounting Education: Teaching and Curriculum Innovations*, vol. 14: 73-99.

Archambeault, D., and M. Rose. 2010. "The ABCs of Communicating Results." *Internal Auditor*, vol. 67, no. 6 (December): 21-23.

Archambeault, D., C. Burgess, and S. Davis. 2009. "Is Something Missing From Your Company's Satisfaction Package?" *CMA Management Magazine*, (May): 20-23.

Archambeault, D., F.T. DeZoort, and D. Hermanson. 2008. "Audit Committee Incentive Compensation and Accounting Restatements." *Contemporary Accounting Research*, vol. 25, no. 4 (Winter): 965-992.

Archambeault, D., F.T. DeZoort, and T. Holt. 2008. "The Need for an Internal Auditor Report to External Stakeholders to Improve Governance Transparency." *Accounting Horizons*, vol. 22, no. 4 (December): 375-388.

Archambeault, D., J. Fulmer, and R. Turpin. 2008. "The Changing Components of the Corporate Annual Report: An Update." *Commercial Lending Review*, (March-April): 31-33.

Archambeault, D. 2007. "Auditing Management Assertions: The Impact of SAS No. 106." *Tennessee CPA Journal*, vol. 52, no. 10 (December): 20-22.

Archambeault, D. and J. Friedl. 2007. "CPAs as Corporate Directors." *Journal of Accountancy*, vol. 204, no. 3 (September): 52-57.

Archambeault, D., J. Fulmer, and R. Turpin. 2006. "How to Use the Changing Components of the Corporate Annual Report." *Commercial Lending Review*, vol. 21, no. 3 (May-June): 33-36.

DeZoort, F.T., D. Hermanson, D. Archambeault, and S. Reed. 2002. "Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature." *Journal of Accounting Literature*, 21: 38-75.

Archambeault, D. and F.T. DeZoort. 2001. "Auditor Opinion Shopping and the Audit Committee: An Analysis of Suspicious Auditor Switches." *International Journal of Auditing*, (March): 33-52.

### **Current Projects**

"How Should Audit Committee Members Be Compensated?" (with F.T. DeZoort and D. Hermanson). Working paper.

"Partnering with an Executive in the Auditing Principles Course." Gathering data.

### **Presentations**

"Sustainability Reporting: Opportunities and Challenges for Accountants." Presented at the Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (July 13, 2012).

"Teaching Divergent and Evolving Auditing Standards." Presented at the 2011 American Accounting Association Ohio Region Meeting, Dublin, OH (May 13, 2011).

"The Relation Between Corporate Governance Strength and Fraudulent Financial Reporting." Presented at:

- School of Business, University at Albany-SUNY 2002-03 research seminar series
- 2003 AAA Auditing Section Midyear Meeting, Huntington Beach, CA (January 18, 2003).
- S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

“Financial Statement Fraud and Audit Committee Effectiveness,” S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

“An Investigation of the Book-to Market Value of Equity Ratio,” S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1995.

## REVIEWS

Review of MICHAEL J. MUMFORD AND ALAN J. KATZ, *Making Creditor Protection Effective*, (London, U.K.: ICAEW Centre for Business Performance, 2010, x, 77 pp). ISBN: 978-1-84152-623-2 Website: icaew.com/centre, in *Journal of International Accounting Research*, 2011, vol. 10, no. 1: (131-132).

## HONORS AND AWARDS

Ted Keys Honorable Mention Award, Institute of Internal Auditors (in recognition of exceptional contributions to *Internal Auditor*) for “The ABCs of Communicating Results” (2011)  
Beta Alpha Psi Outstanding Professor, Eta Kappa Chapter, University of Tennessee at Chattanooga (2006-2007)  
Beta Alpha Psi Accounting Professor of the Year, Eta Kappa Chapter, University of Tennessee at Chattanooga (2004-2005)  
Dean W. Warren Hayes Memorial Award for Outstanding Graduate Teaching, School of Business, University at Albany-SUNY (2003)  
Corporate Governance Center Fellow, Corporate Governance Center, Kennesaw State University (2002-present)  
Outstanding Dissertation Award, Culverhouse College of Commerce and Business Administration, University of Alabama (November 2001)  
Clifford H. and Mary K. Armstrong Endowed Fellowship Recipient (1994-1998)  
Graduate Council Fellow, University of Alabama (1996-1997)  
Presidential Graduate Fellow, University of Alabama (1996-1997)  
American Accounting Association Doctoral Consortium Fellow, Tahoe City, CA (1996)  
Southeast Region American Accounting Association Doctoral Consortium Fellow, Fort Lauderdale, FL (1995)

## PROFESSIONAL EXPERIENCE

### Academic Experience

August 2013- Present	University of Dayton Department of Accounting <i>Associate Professor</i>
August 2009- July 2013	<i>Assistant Professor</i>
August 2004- July 2009	University of Tennessee at Chattanooga Department of Accounting <i>Assistant Professor</i>
September 2000-August 2004	University at Albany-State University of New York Department of Accounting and Law <i>Assistant Professor</i>

September 1998- August 2000	University at Albany-State University of New York Department of Accounting and Law <i>Lecturer</i>
1995-1998	University of Alabama <i>Graduate Teaching Assistant</i>
1994-1995	University of Alabama <i>Graduate Research Assistant</i>
1993-1994	University at Albany-State University of New York Department of Accounting and Law <i>Graduate Teaching Assistant</i>

### **Business Experience**

1993-1994	Cohoes City School District, Cohoes, NY <i>Accounting Consultant</i>
1989-1992	Ernst & Young, Albany, NY <i>Auditor</i>
1988-1989	Donald Wilson, CPA, Cohoes, NY <i>Accounting Intern</i>

### **COURSES TAUGHT**

#### **University of Dayton**

ACC 401	Auditing Principles (Undergraduate)
MBA 602A	Information Assurance (Graduate)

#### **University of Tennessee at Chattanooga**

BACC 552	Advanced Auditing (Graduate)
BACC 405	Auditing (Undergraduate)
BACC 301	Intermediate Accounting II (Undergraduate--second course in a three-course sequence)
BMGT500	Dysfunctional Organizational Behavior (Graduate) Guest Lecturer, March 2008      Topic: Fraud

#### **University at Albany- SUNY**

BACC 512	Financial Accounting Theory I (Graduate)
BACC 611	Contemporary Developments in Accounting Thought (Graduate)
BACC 211	Financial Accounting (Undergraduate)
BACC 222	Managerial Accounting (Undergraduate)
BACC 311	Financial Accounting Theory I (Undergraduate)
BACC 312	Financial Accounting Theory II (Undergraduate)

#### **University of Alabama**

AC 310	Financial Accounting I (Undergraduate)
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## SERVICE AND ACTIVITIES

### University, School, and Department Service

- Elected Representative to the Faculty Board, University of Dayton (August 2014-present).  
Member, Promotion, Tenure, and Faculty Review Committee, School of Business Administration, University of Dayton (August 2014-present).
- Member, Catholic and Marianist Identity Committee, School of Business Administration, University of Dayton (2010-2014)
- Member, Summer Research Grant Committee, School of Business Administration, University of Dayton (January 2014-August 2014).
- Member, MBA Program Director Selection Committee, School of Business Administration, University of Dayton (February 2014-May 2014).
- Member, Undergraduate Core Curriculum Task Force, School of Business Administration, University of Dayton (January 2013-September 2013).
- Member, Accounting Chair Search Committee, Department of Accounting, University of Dayton (2011-2012)
- Participant, University of Dayton Second-year Tenure-track Faculty Retreat, Hueston Woods State Park (February 4-5, 2011).
- Midterm Instructional Diagnosis (MID) Facilitator, Ryan C. Harris Learning Teaching Center, University of Dayton (2010-present)
- Chair, Accounting Assurance of Learning (Assessment) Committee, Department of Accounting, University of Tennessee at Chattanooga (2006-2008)
- Member, Assurance of Learning (Assessment) Committee, COB, University of Tennessee at Chattanooga (2005-2008)
- Member, Faculty Senate, University of Tennessee-Chattanooga (2005-2008)
- Member, Missions and Objectives Committee, COB, University of Tennessee-Chattanooga (2006)
- Member, Accreditation Maintenance Committee, COB, University of Tennessee-Chattanooga (2004-08)
- Member, Strategic Planning Committee, COB, University of Tennessee-Chattanooga (2004-07)
- Member, Accounting Scholarship Committee, Department of Accounting, University of Tennessee- Chattanooga (2006-08)
- Member, Accounting Search Committee, Department of Accounting, University of Tennessee-Chattanooga (2006)
- Member, Graduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2005-08)
- Member, Missions and Objectives Committee, Department of Accounting, University of Tennessee- Chattanooga (2004-08)
- Member, Strategic Planning Committee, Department of Accounting, University of Tennessee at Chattanooga (2004-07)
- Member, Undergraduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2004-08)
- Alternate representative, Research Committee, School of Business, University at Albany (2003-04)
- Member, Graduate Affairs Committee, School of Business, University at Albany (1998-2000, 2001-03; Alternate representative 2000-2001)
- Member, Finance Department Search Committee, School of Business, University at Albany (1999-2000, 2000-2001, and 2002)

## **Professional and Community Service**

### American Accounting Association

- Panelist, 2014 Ohio Region Meeting
- Reviewer, 2012 Auditing Section Meeting
- Moderator, 2010 Ohio Region Meeting
- Moderator, 2004 Northeast Region Meeting
- Reviewer, 2004 Northeast Region Meeting
- Reviewer, 1999 Southeast Region Meeting, Public Interest Section

Ad Hoc Reviewer, *Auditing: A Journal of Practice and Theory* (2013)

Ad Hoc Reviewer, *Advances in Accounting, Including Advances in International Accounting* (2013)

Reviewer, Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (2012)

Hixson High School TEC Academy Advisory Board Member and Accounting Department Liaison, 2006-2008

Guest speaker, Beta Alpha Psi professional meeting, University of Tennessee at Chattanooga, 2004

Junior Achievement program guest speaker, Harmony Hill School, Cohoes, NY, 2004

Guest speaker in economics, Cohoes High School, 2003

Moderator and Invited Participant, 1999 Comparative International Accounting History Consortium, Academy of Accounting Historians, Tuscaloosa, AL

Member, Education Committee of the Academy of Accounting Historians, 1999-2000

## **Professional Development Activities**

American Accounting Association Audit Educators' Bootcamp Participant, Chicago, IL (June 18-20, 2013)

American Accounting Association/Deloitte Foundation Trueblood Seminar for Professors Participant, Westlake, TX (March 13-16, 2013)

Deloitte/FSA Faculty Consortium Participant: "Judgment in Accounting and Auditing," Chicago, IL (May 17-18, 2012)

American Accounting Association Auditing Section Webinar Participant: "What Role Will Auditors Play in the Future?" Moderated by Cindy Fornelli, Center for Audit Quality (November 9, 2011)

McGraw-Hill Webinar: "Auditing Standards: What Students Need to Know," presented by Iris Stuart. (May 19, 2011)

Teaching Fellow, Ryan C. Harris Learning Teaching Center, University of Dayton. (September 2010-April 2011).

Deloitte/FSA Faculty Consortium Participant: "Short Acronyms with Huge Implications: Application of IFRS/XBRL/Etc. into the Accounting Curriculum and Research," Chicago, IL (May 13-14, 2010)

Deloitte Dbrief Webcast Participant: "Corporate Culture The Foundation Starts at the Top." (May 5, 2010)

Learning/Teaching Forum Participant: "Wall Street Journal 101 for Faculty: Using the WSJ in Business Education," School of Business Administration, University of Dayton (January 27, 2010)

SOCHE Special Topics Forum Participant: "Classroom Assessment Techniques with Doctor Thomas Angelo," Central State University, Wilberforce, OH (October 23, 2009)  
American Accounting Association/Arthur Andersen New Faculty Consortium Participant, St. Charles, IL (2001)  
American Accounting Association/Deloitte & Touche Foundation Trueblood Seminar for Professors Participant, Scottsdale, AZ (2001)

American Accounting Association national meetings attended

- 2012: Washington, DC
- 2008: Anaheim, CA
- 2007: Chicago, IL
- 2006: Washington, DC
- 2005: San Francisco, CA
- 2002: San Antonio, TX
- 2001: Atlanta, GA
- 1999: San Diego, CA

American Accounting Association regional and sectional meetings attended

- 2012: Ohio Region, Covington, KY
- 2011: Ohio Region, Dublin, OH
- 2010: Ohio Region, Columbus, OH
- 2004: Northeast Region, Albany, NY
- 2003: Auditing Section, Huntington Beach, CA
- 2002: Auditing Section, Orlando, FL
- 2001: Northeast Region, Portland, ME
- 1995: Southeast Region, Fort Lauderdale, FL

## **PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS**

American Accounting Association  
Academy of Accounting Historians  
American Institute of Certified Public Accountants  
Association of Certified Fraud Examiners  
Beta Gamma Sigma  
Institute of Internal Auditors  
International Association for Accounting Education & Research

Revised 8/24/15

## JOSEPH F. CASTELLANO

University of Dayton                      Phone 937 229-4605  
School of Business Administration      Fax 937 229-2270  
Department of Accounting              Email jcastellano1@udayton.edu  
300 College Park – MH 417  
Dayton, OH 45469-2242

### EDUCATION

St. Louis University: Ph.D. in Business Administration, 1971  
St. Louis University: M.S. in Accounting, 1965  
St. Louis University: B.S. in Accounting, 1964

### EXPERIENCE

University of Dayton

- Professor of Accountancy, 1999 – Present
  - Interim Dean School of Business July 1, 2011 to June 30, 2012
  
  - Professor of Accountancy, Wright State University 1971 – 1999 (Retired)
  - Dean, College of Business, August 1980 – June 1985
  - Chairman Department of Accountancy, July 1976 – August 1980
  - Associate Professor of Accountancy, 1974 – 1979
  - Assistant Professor of Accountancy, 1971 – 1974
- St. Louis University
- Instructor in Accounting, 1970 – 1971 and 1965 - 1967

### TEACHING INTERESTS

Graduate:                      Lean Enterprises, The Toyota Production System and the  
                                         Toyota Way, Lean Accounting, and Lean Performance  
                                         Measurement Systems, Deming's Theory of Management  
                                         Strategic Cost Management/Operations Management

Undergraduate:              Financial and Managerial Accounting

### RESEARCH INTERESTS

Lean and the Toyota Production System and Toyota Way. Lean Accounting including value stream mapping and value stream costing. The application of Deming's System of Profound Knowledge (SOPK) to problem solving/prevention and employee engagement issues. Corporate Governance.

### RESEARCH PUBLICATIONS



## Academic Publications

The Cultural Transformation at Value Added Packaging Inc: Impact on Employee Engagement, with Mari Wenrick, published in *Cost Management*, July/August 2015, pages 26-32

Assessment of Tone at the Top: The Psychology of Control Risk Assessment, with Lightle and Baker, published in *The CPA Journal*, June, 2015, pages 50-55.

The Challenge of Introducing Critical Thinking in the Business Curriculum, with Susan Lightle and Bud Baker, Published in *INQUIRY: Critical Thinking Across the Disciplines* Vol. 29, Issue 3, Fall 2014 pages 13-26. (This Fall 2014 issue first appeared in print August 2015)

An Application of Lean Thinking and Lean Tools to Improve a Customer Complaint Product Return Process by Dirk Roorda and Joseph Castellano, *Cost Management* Volume 26, Number 3, May/June 2012, pages 37-47.

The Role of Boards of Directors in the Financial Crisis by Castellano, Lightle, Baker published in *The CPA Journal* Volume LXXXI, No. 9, September, 2011, pages 54-57.

“Relevance Lost: The Practice/Classroom Gap” *Management Accounting Quarterly, Winter 2011 Volume 12, No. 2* with Ron Burrows. This article was awarded a Certificate of Merit for 2011 by the Institute of Management Accountants.

“An Emerging Model of Business: Enterprise and Catholic Social Teaching” *Journal of Catholic Higher Education*, with Victor Forlani, published November 2009, pp. 65-81. (Issue is listed as Vol 27 #1, winter 2008 but due to editorial problems the journal was not released until November 2009).

“The Role of Boards of Directors in Shaping Organizational Culture” *The CPA Journal* with Susan Lightle and Bud Baker, November, 2009.

“Assessing the Control Environment” with Susan Lightle and Ben Cutting, *Internal Auditor*, December, 2007.

“Changing Your Performance Measurement Mindset: The Key to Improved Decision Making with Saul Young, *CMA Management*, May 2006

“Using Cultural Audits to Assess Tone at the Top,” with Susan Lightle, *The CPA Journal*, February, 2005, pages 6, 8-11.

“The Seven Fatal Flaws of Performance Measurement,” with Saul Young and Harper Roehm, *The CPA Journal*, June 2004, pages 32-35.

“Scorecard Support,” with Larry Weinstein, *CMA Management*, April 2004, pages 18-23.

This article was selected for inclusion in the 2005 IFAC Professional Accountants in Business Committee's Articles of Merit Publication.

"Process-Based Measurements: The Key to More Effective Decision Making", with Young, Anderson, McLean, *Cost Management*, Sept/Oct 2004, p. 5-14.

"Unethical Distortion of Financial Numbers; The Role of Corporate Culture," with Ken Rosenzweig and Harper Roehm, *Management Accounting Quarterly Online*, Summer 2004. In 2005 this article was awarded a Certificate of Merit by the Institute of Management Accountants

"Speed Splasher: An Interactive, Team-Based Target Costing Exercise," with Saul Young, *Journal of Accounting Education*, 21:2, 2<sup>nd</sup> Quarter 2003, 149-155.

"Teaching Business as a System," with Saul Young and Harper Roehm, *Management Accounting Quarterly*, 3:4, Summer 2002, 1-5.

"A User Friendly Financial Reporting System," with Jeff Long and Harper Roehm, *Quality Progress*, January 2002.

"The Problems with Managing by Objectives and Results," with Harper Roehm, *Quality Progress*, March 2001, 39-46.

"Management Control Systems: How SPC Enhances Budgeting and Standard Costing," with Harper Roehm and Larry Weinstein, *Management Accounting Quarterly*, Fall 2000, 35-40.

"The Danger of Relying on Accounting Numbers Alone," with Harper Roehm, *Management Accounting Quarterly*, 1:1, Fall 1999, 4-9.

"Mini-Companies: The Next Generation of Employee Empowerment," with Harper Roehm and Donald Klein, *Management Accounting*, March 1998, 22-30.

\* Received the Lybrand Bronze Medal from Institute of Management Accountants for 1996-1997.

"The Deming View of a Business," with Harper Roehm, *Quality Progress*, February 1997, 39-45.

"The Deming Philosophy: A New paradigm for Management Accounting," with Harper Roehm and Donald Hughes, *Certified Management Accountant*, 69:1, February 1995, 25-29.

\* Reprinted for *Gestion Magazine*, Buenos Aires Review S.A., Buenos Aires, Argentina 1997.

\* Reprinted for The Society of Management Accountants of Alberta, Canada Seminar, 1996.

"Continuous Improvement Through Integrating & Blending of Quality Philosophies," with Harper Roehm and Donald Klein, *Management Accounting*, 76:8, February 1995, 26-32.

\* Received "Certificate of Merit" 1993-1994, Institute of Management Accounting

\* Reprinted in *Emerging Practices in Cost Management*, 1996 Ed. Warren, Gorham & Lamont, L1-1 – L1-10.

“A Methodology for Building a Continuous Improvement Culture,” with Harper Roehm and Donald Klein, *Certified Management Accountant*, 68:2, March 1994, 27-31.

\* Reprinted in *Emerging Practices in Cost Management*, 1996 Ed. Warren, Gorham & Lamont, L4-1 – L4-5.

“Personality Correlates of Success in Total Quality Manufacturing,” with Harper Roehm and Theodore Hayes, *Journal of Business and Psychology*, 8:4, Summer 1994, 397-411.

“Quality Addiction, True Confessions,” with Harper Roehm and Theodore Hayes, *Organizational Development Journal*, Fall 1993, 69-82.

“Commercial Loan Decisions: The Japanese Way,” with Harper Roehm and Sonia Gupta, *Bankers Magazine*, January/February 1994, 56-59.

“Applying ABC to Purchasing,” with Harper Roehm and M. Critchfield, *Journal of Accountancy*, November 1992, 58-62.

“Springing to World Class Management,” with Harper Roehm and D. Klein, *Management Accounting*, March 1991, 40-44.

\* Received the NAA Lybrand Bronze Medal for 1990-1991 from Institute of Management Accountants.

“Grasping Changes in the Common Body of Knowledge: New Directions of Professional Development Internal Auditors,” with Harper Roehm, John Walker and Susan O’Callaghan, *Internal Auditor*, June 1992.

“Elevating the Status of the Internal Auditor: A Key Element in Improving the Quality of Financial Audits,” with Harper Roehm and John Walker, *Internal Auditor*, October 1991, 45-49.

“Audit Committee Compliance with the Treadway Commission Report: A Survey,” with Harper Roehm and Al Vondra, *The Ohio CPA Journal*, Winter 1989, 37-42.

“Motivating Clients to Use Personal Financial Planning Services,” with Harper Roehm and David Karns, *Bank Marketing*, June 1989.

“Contracting Services to the Private Sector: A Survey of Management Practices,” with Harper Roehm and D. Karns, *Government Finance Review*, February 1989, 21-25.

“Using Focus groups to Monitor Clients’ Views,” with Harper Roehm, D. Karns, and G. Moore, *Journal of Accountancy*, October 1988, 150 and 152.

“Survey Outlines Consumer Satisfaction with Financial Planning,” with Harper Roehm and D. Karns, *Journal of the Institute of Certified Financial Planners*, Summer 1987, 99-106.

“Accountants as Financial Planners: What the Public Wants,” with Harper Roehm and D. Karns, *Journal of Accountancy*, January 1987, 134, 136, 138.

“Personal Budgeting Motives: An Empirical Study,” with Harper Roehm and D. Karns, *Journal of the Institute of Certified Financial Planners*, Summer 1985, 105-115.

“Inflation Accounting: A Compromise,” with Harper Roehm, *The CPA Journal*, September 1978.

“Zero-Based Budgeting: A Comparison with Traditional Budgeting,” with Harper Roehm, *Cost and Management*, November-December 1977.

“Human Resource Accounting: The Role of Internal Auditing,” with Harper Roehm and Ray Juenke, *The Internal Auditor*, February 1977.

“Research in Behavioral Accounting Course: An Approach,” with Harper Roehm, *Accounting Review*, January 1977.

“An Approach to Evaluating Compliance with Disclosure Requirements: APB #15,” with Harper Roehm and Clarence Campbell, *Massachusetts CPA Review*, September/October 1976.

“An Application of APB Opinion 29,” with Harper Roehm and Clarence Campbell, *The Ohio CPA*, 35:1, Winter 1976.

“An Approach to Fairness in Disclosure,” with Harper Roehm, *Management Accounting*, 56:8, February 1975.

### **Other Publications**

Aug 12, 2014, Guest Column: The Critical Role of Employee Engagement, Dayton Business Journal

“Using SPC to Enhance ABC,” with Harper Roehm and Crance, *Industrial Management*, November/December 2001, 27-32.

“Incorporating Quality Management Tools in an MBA Quality Management Class,” with Roehm and Weinstein, Decision Science Institute 2001.

“Cardinal Health Care Systems Case and Teaching Notes,” with Harper Roehm, *Annual Advances* 1988 Midwest Society for Care Research, 1-11.

\*Reprinted in *Cases in Health Service Management*, Health Professions Press, Baltimore, MD, December 1994.

\* Recently granted permission (March 13, 2003) to use this case in the 4<sup>th</sup> Ed. Of *Cases in Health Services Management*.

“Duriron Case and Teaching Notes,” with Harper Roehm, *Annual Advances* 1988 Midwest Society for Case Research, 71-87.

### **Presentations**

“Lean Enterprise Thinking,” Speech to Financial Executives Institute, Dayton Chapter, May 14, 2009

“Business as a Calling: Developing an MBA Course Experience,” paper accepted and presented at Notre Dame Conference—Business Education at Catholic Universities, June 11, 2008

“Using Cultural Audits to Assess Tone at the Top,” Large Bank Supervision Director’s Conference, Nov. 3, 2005 Washington, D. C. at invitation of Office of Comptroller of Currency

“The Role of a Friend: Mentoring and Team Teaching,” presented at the UD Faculty Development Workshop (with Saul Young), LTC Forum, University of Dayton, Dayton, Ohio, November, 20, 2003.

### **HONORS & AWARDS**

University of Dayton

- Named a Humanities Fellow, 2007-2009
- Named a J. Robert Berry Endowed Faculty Fellow, August 2006
- Delta Sigma Pi, Faculty Member of the Year Award, 2000
- Wright State University Trustee Award for Faculty Excellence, 1998

### **PROFESSIONAL DEVELOPMENT ACTIVITIES**

Attended the following Toyota Way Seminars sponsored by Center for Competitive Change. All were conducted by Mike Hoseus—co author of *Toyota Culture*.

- May 2012
- November 2010
- February 2010
- October 2009
- June 2009

Attended the Art Byrne presentation---November 30, 2012, titled: *The Lean Turnaround*, sponsored by the UD Center for Competitive Change

Attended a one day seminar sponsored by The Center for Competitive Change—Metrics for a Lean Environment conducted by Anthony Mangione, March 22, 2012

Attended a one day Value Stream Mapping in an Administrative Environment Seminar, Nov. 28, 2007, Productivity Inc.

Attended a three day Lean Accounting Seminar, University of Kentucky, 2006

BSC Process Center for Leadership Seminar, 2003

Budgeting, Cost Analysis, and Financial Reporting for various non-profit organizations

Center for Leadership and Executive Development, Balanced Scorecard Collaborative, 2002  
 Design and implementation of accounting systems for various non-profit organizations  
 Ethics in the Workplace Seminar, Precious Blood Parish, 2000  
 Federated Schools of Accountancy, National Conference, 2003  
 Financial analysis and forecasting for various profit and non-profit firms  
 Institute of Management Accountants

- Featured Speaker, Dayton Chapter, 1999
- Featured Speaker, Dayton Chapter, “Managing by Results and What Employees May Not Be Telling You,” 2000
- Southwest Ohio Professional Development Conference, Presenter

Leadership Management and Quality, Cincinnati Quality Conference, 1999  
 Leadership with Virtue Symposium, 2003  
 Ohio Quality and Productivity Forum, Presenter  
 PQ Systems SQC Pack Training, January 2002  
 PQ Systems Train the Trainers Quality Management Program  
 Professional Accounting Day, Presenter  
 SBA “Walking the Talk” Ethics Discussion, 2001 – present  
 The Accounting Show, Dayton, 2000

- “Meeting the Recruiting Needs of a Changing Profession,” Presenter

The Center for Entrepreneurial Education, The Course for Presidents, 2001

## **SERVICE ACTIVITIES**

### **University of Dayton**

- Academic Senate, 2002 – 2003
- Rector’s Council, 2003 – 2006
- Board of Trustees Mission and Identity Committee 2005-present

### ***School of Business***

- Member Faculty Affairs Committee—Jan 2015—present
- Member and Chair Graduate Committee—2014-2015 academic year
- Chaired the MBA Task Force Feb—Aug 2009
- Member Graduate Programs Committee, 2008--present
- Catholic and Marianist Advisory Committee, 2003 – present
- SBA Promotion and Tenure Committee, 2001 – 2004
- SBA Summer Grants Committee, 2001 – 2003
- Chair, Graduate Programs Committee, 2004-2006

### ***Department of Accounting—Various Since 1999***

- Department Promotion and Tenure Committee
- 150 – Hour Review Committee
- AAA Perspectives Committee
- Accounting Principles Review Committee
- Enrichment Program Coordinator
- Intermediate Accounting Coordinating Committee
- Master’s of Accountancy Advisor Committee

- Re-accreditation Committee
- Various Textbook Review Committees
- Managerial Accounting Coordinator

## **MEMBERSHIPS**

American Accounting Association  
 American Society for Quality  
 Beta Alpha Psi  
 Beta Gamma Sigma Financial  
 Executives Institute  
 Institute of Management Accountants

## **PROFESSIONAL EXPERIENCE and CONSULTING**

**Current Member Board of Directors**, Franklin Brazing Company---Paid

**Current Member Board of Advisor**, Green Prairie Turf and Landscaping—Paid

**Current Member Board of Advisors**, VAP Inc--Paid

**Facilitator for Aileron, 2008---Present**—I facilitate a number of programs in each in this capacity since my appointment as in 2008.—Paid

**Facilitator for the Ohio Association of Non-Profit Organizations (OANO) 2012 and 2013.**  
 2012 and 2013 dates were May 18, 2012 and November 8, 2012 and May 15, 2013.

**Coach for the Catholic Leadership Institute Project (CLIP) 2012- 2015--Paid**

Conducted a three day Balanced Scorecard consulting engagement for the Ohio Masonic Home, Sept. 29 and 30, and Nov. 3, 2008 through Aileron--Paid

Conducted a Seminar on Financial Reporting and Analysis for Premier Health Care Services in Dayton, May 9 2008 and May 4, 2007---Paid

Completed Balanced Scorecard Consulting Project for the Air Force Material Command at Wright Patterson Air Force Base for Young and Associates, 2005—Paid

## **Mary I. Grilliot**

6577 S. Rangeline Rd.  
West Milton, OH 45383

(937) 371 6242

[Mary.Grilliot@gmail.com](mailto:Mary.Grilliot@gmail.com)

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### ***PROFESSIONAL PROFILE***

Accounting professional with extensive executive management and financial accounting experience. Anticipated Ph.D. in Higher Educational Leadership (concentration in technical education) in December, 2015. Experience working and supervising the accounting and finance function in several Fortune 500 organizations, also experience in designing, implementing and supervising the financial and management cost system for entrepreneurial organizations of widely varying sizes. Experience in accounting for acquisitions, mergers, and business valuation. Experience in international accounting. Experience in cash planning and treasury functions. Certified Management Accountant.

### ***PROFESSIONAL EXPERIENCE***

#### **University of Dayton**

Visiting Assistant Professor

*August 2015 -Present*

- Instruct ACC 208 – Introduction to Managerial Accounting; 2 sections Fall 2015 and 3 sections Spring 2016
- Coordinate the ACC 208 course design, tests, and homework for one additional instructor in Fall 2015 and for four additional instructors in Spring 2016

#### **University of Dayton**

Adjunct Professor

*August 2014 – April 2015*

- Instructed ACC 208 – Introduction to Managerial Accounting Spring 2015
- Instructed ACC 303 – Managerial Accounting Fall 2014

#### **University of Dayton**

Graduate Research and Teaching Assistant

*January 2010 – December 2013*

- Assisted in faculty research efforts
- Assisted in teaching masters and doctoral level courses in finance, research, and statistics in the Ph. D. in Educational Leadership program.

#### **Honeywell International**

C. O. O. Honeywell First Responder Products

*May 2008 to August 2009*

- Supervised the accounting integration of Total Fire Group (please see below) into the Honeywell International organization.



- Created and supervised a new budgeting and reporting matrix for First Responder Products that allowed import of corporate Honeywell overheads and automated performance reporting to corporate.
- Implemented an international accounting framework for HON First Responder Products.
- Coordinated cash planning with HON Finance
- Supervised and personally certified all HON First Responder statements as part of the public reporting process.
- Maintained all non-accounting duties discussed below.

### **Norcross Safety Products**

C. O. O. Total Fire Group

*February 1998 to May 2008*

- Supervised Accounting, Finance, Information Technology, Human Relations, Public Relations, Purchasing & Sourcing, Production Scheduling, Technical Writing, Laboratory, Customer Relations, Dealer Relations, Standards Compliance, Marketing and Sales.
- Provided educational services including dealer training, end user seminars, trade association presentations, employee training, and customer communications including 700 plus pages of annual technical catalogs.
- Developed and managed independent certification programs through Underwriters Laboratories

### **Morning Pride Manufacturing LLC**

C. O. O.

*February 1978 to February 1998*

- Developed a succession of accounting and finance systems as the organization grew from \$750,000 in annual sales to close to \$80,000,000 in annual sales.
- Developed technical education programs for customers, employees, and industry trade associations.

### **B. F. Goodrich International**

Divisional Manager, Accounting

*June 1975 to February 1978*

- Managed over 170 professional accountants and financial analysts
- Handled all major capital analysis, cash flow planning, and decision modeling analysis for the division
- Supervised financial and public reporting inputs for the division
- Supervised all new accounting college graduate interviews and hiring for the division

## **NCR**

Cost Accountant

*September 1973 to June 1975*

- Prepared costing models for pricing and decision modeling
- Was financial lead on product management councils
- Assisted in monthly financial closes.

## ***EDUCATIONAL BACKGROUND***

Ph.D. in Educational Leadership program-ABD with dissertation defense scheduled for 10/20/15  
University of Dayton-anticipated 2015

Dissertation focus on organizational design to encourage creativity  
cultivation

3.99 GPA out of 4.0 possible

Master of Business Administration

University of Dayton-1979

Concentration in Accounting and Finance

3.98 GPA out of 4.0 possible

Bachelor of Science in Accounting

University of Dayton-1975

Summa Cum Laude

4.0 GPA out of 4.0 possible

Corporate classes and certifications in topics including:

Six Sigma

Lean Leadership

Lean Production

Lean Enterprise

Corporate Safety

## ***PUBLICATIONS AND ACADEMIC PRESENTATIONS***

Grilliot, M. I. (2012). Is there any benefit to proprietary for-profit schools? Arguing in the negative. In A. G. Osborne, C. J. Russo & G. M. Cattaro (Eds.), *Alternative schooling and school choice: Debating issues in American education* (pp. 82-91). Thousand Oaks, CA: Sage.

Welkener, M. M., Flaum Hall, M., & Grilliot, M. I. (2013). Understanding early faculty experience: On becoming teachers, scholars, and community members. *Learning Communities Journal*, 4(2012), 85-102.

Welkener, M. M.; Grilliot, M. I. (2012). Early faculty experience. *Create collaborate engage, POD HBCUFDN conference*. Presentation conducted in Atlanta, GA

## ***ACTIVITIES AND PROFESSIONAL ASSOCIATIONS***

Institute of Management Accountants – 25 Year Membership Award

Presidency, vice-presidency and board membership of the Fire Equipment Manufacturers and Services trade association.

National Fire Protection Association (“NFPA”) Technical Committee and Technical Correlating Committee appointment.

## ***HONORS AND AWARDS***

2010-Fire Equipment Manufacturers and Suppliers Association (FEMSA) Distinguished Award for Industry Leadership

2010-New York City Uniformed Firefighters Association Lifetime Award for Exceptional Service and Leadership

2008-2009 Joe Fishelson Award

This award is presented annually to the member of the First Response Industrial community that “embodies the highest standards in ethics, integrity, and commitment to customer service”. The award can not be self nominated. A balanced board of industry and customers selects nominees and solicits confidential ballots from a sampling of the market.

2003 FEMSA Distinguished Award for National Level Political Lobbying on First Responder Issues

1975 Outstanding Graduating Business Senior University of Dayton

1972 University of Dayton, 4 Year President’s Scholarship Winner

1971 National Merit Scholarship Winner

1970 Phi Beta Kappa High School Inductee

**Marsha B. Keune**  
**September 2015**

University of Dayton  
School of Business Administration  
Miriam Hall 410  
300 College Park  
Dayton, OH 45469

937-229-4639  
mkeune1@udayton.edu

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**EDUCATION**

<b>Wisconsin School of Business, University of Wisconsin</b> , Madison, WI Ph.D. in Business, Accounting	2010
<b>Dixon School of Accounting, University of Central Florida</b> , Orlando, FL Master of Science in Accounting	2005
<b>College of Business Administration, Butler University</b> , Indianapolis, IN Bachelor of Science, Accounting Major	1996

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**ACADEMIC EXPERIENCE**

University of Dayton, Assistant Professor, 2014 to Present  
University of South Carolina, Assistant Professor, 2010 to 2014  
University of Wisconsin-Madison, Research Assistant/Teaching Assistant, 2005 to 2010  
University of Central Florida, Research Assistant, 2005

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**ACADEMIC RESEARCH**

**RESEARCH INTERESTS:** The effects of auditors' interactions with managers, audit committees, regulators, standards setters, and other auditors on judgments and decisions

**ACCEPTED FOR PUBLICATION:**

Keune, M., B. Mayhew, and J. Schmidt. 2016. "Non-Big 4 Local Market Leadership and its Effect on Competition." *The Accounting Review*, *forthcoming*.

Keune, M. and K. Johnstone. 2015 "Audit Committee Incentives and the Resolution of Detected Misstatements" *Auditing: A journal of practice & theory*, *forthcoming*.

Keune, M. and K. Johnstone. 2012. "Materiality Judgments and the Resolution of Detected Misstatements: The Role of Managers, Auditors, and Audit Committees." *The Accounting Review* 87 (5): 1641 - 1677.

Keune, M. and K. Johnstone. 2009. "Staff Accounting Bulletin No. 108 Disclosures: Descriptive Evidence from the Revelation of Accounting Misstatements." *Accounting Horizons* 23 (1): 19-55.

**SPONSORED RESEARCH:**

Keune, M. and T. Keune. 2015. "IFAC Global Small and Medium-Sized Practice Survey: 2014 Results"  
New York, NY: International Federation of Accountants. Available at  
<http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>

**WORKING PAPERS:**

Johnson, L. (Recent University of South Carolina MACC Student), M. Keune, and J. Winchel (University of Virginia). "Auditor Perceptions of the PCAOB Oversight Process"

Hawkins, E. (Ph.D. Student at the University of South Carolina), M. Keune, and K. Saunders (Ph.D. Student at the University of South Carolina). "A Participant Selection Framework and its Application to Novice Auditors"

Keune, M. "The Effects of Auditors' Preliminary Assessments and Clients' Documentation on Auditors' Misstatement Correction Decisions"

Keune, M. and T. Keune. "Do companies use voluntary accounting changes after reputation damaging financial reporting events?"

Keune, M., T. Keune, and L. Quick (East Carolina University). "Managers' Use and Auditors' Approval of Accounting Discretion: Descriptive Evidence on Voluntary Changes in Accounting Principle."

**WORKSHOP AND CONFERENCE PRESENTATIONS OF RESEARCH:**

American Accounting Association Accounting, Behavior, and Organizations Meeting, October 2015

University of Tennessee, November 2014 (presented by coauthor B. Mayhew)

BYU Accounting Research Symposium, October 2014 (presented by coauthor K. Saunders)

ISAR, June 2014 (presented by coauthor J. Schmidt)

Virginia Area Research Conference, May 2014 (presented by coauthor J. Winchel)

University of Mississippi, November 2013

University of Dayton, October 2013

American Accounting Association Annual Meeting, 2013 (3 papers; 2 presented by coauthors)

University of South Carolina, July 2013

University of Wisconsin-Madison, July 2013 (presented by coauthor B. Mayhew)

Virginia Tech, April 2013 (presented by coauthor T. Keune)

University of Texas, April 2012 (presented by coauthor K. Johnstone)

University of Wisconsin-Madison, March 2012 (presented by coauthor K. Johnstone)

University of Nevada, Las Vegas, December 2011

American Accounting Association Auditing Midyear Meeting, 2011 (2 papers)

University of Kansas Audit Symposium, 2010

University of Wisconsin, 2010

University of South Carolina, 2010

University of Pittsburgh, 2010

University of South Florida, 2010

Miami University, 2010

Drexel University, 2010

University of Kansas, 2010

University of Illinois, 2010

American Accounting Association Auditing Midyear Meeting, 2010

University of Wisconsin, 2009  
American Accounting Association Annual Meeting, 2009  
American Accounting Association Annual Meeting, 2008  
University of Wisconsin, 2008  
University of Wisconsin Doctoral Alumni Conference, 2007  
University of Wisconsin, 2007

#### **COMPETITIVE RESEARCH FUNDING:**

##### **Outside University**

IFAC Research Grant, \$10,000, 2014-2015  
PwC Inquiries Grant, co-principal, \$10,000, 2011  
PwC Inquiries Grant (with Karla Johnstone), \$20,000, 2009  
PwC Inquiries Grant (received by co-author Karla Johnstone), \$25,500, 2008

##### **University**

University of Wisconsin-Madison Graduate School Research Grant (with Karla Johnstone, Principal Investigator), \$23,731 Award, 2008-2009

##### **School of Business**

Darla Moore School of Business Moore School Research Grant Program (with Jennifer Winchel), \$800 Award, 2012  
Darla Moore School of Business Moore School Research Grant Program (with Jennifer Winchel), \$2,000 Award, 2012  
Darla Moore School of Business Moore School Research Grant Program, \$1,570 Award, 2010  
Wisconsin School of Business Ph.D. Research Funding Competition, \$1,000 Award, 2009  
Wisconsin School of Business Doctoral Travel Award, \$600, 2008, 2009  
Wisconsin School of Business Ph.D. Research Funding Competition, \$1,500 Award, 2007

#### **ACADEMIC AWARDS:**

Dixon Hughes Goodman Auditing Professorship at the University of South Carolina, 2013-2014  
Best Ph.D. Student Paper Submitted to the 2010 American Accounting Association Auditing Midyear Conference Award  
Deloitte Foundation Doctoral Fellowship in Accounting, \$25,000 Award, 2008-2010  
AAA J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2007  
University of Wisconsin-Madison, PricewaterhouseCoopers xFac Representative, 2006, 2008

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#### **TEACHING EXPERIENCE AND AWARDS**

**TEACHING INTERESTS:** Undergraduate and graduate auditing, financial accounting, and capstone

##### **TEACHING AWARDS:**

University of Dayton, Pi Beta Phi Teaching Award, March 2015  
University of South Carolina, Beta Alpha Psi Outstanding Undergraduate Professor, selected by students, Fall 2012  
University of South Carolina, MACC Outstanding Audit Track Professor, selected by graduating students, Spring 2012  
University of South Carolina, Beta Alpha Psi Outstanding Graduate Professor, selected by students, Spring 2012

University of Wisconsin-Madison, Douglas Clarke Memorial Teaching Award for 2005-2006  
(Departmental Award to one Ph.D. Student), selected by faculty based on teaching evaluations

**UNDERGRADUATE AND GRADUATE TEACHING EXPERIENCE:**

**University of Dayton**

ACC 305 – Intermediate I – 2 Sections in Fall 2014, Fall 2015; 1 Section in Spring 2015

**University of South Carolina**

ACCT 406 – Auditing 1 – 1 Section in Fall 2010, Fall 2011, Fall 2012, Spring 2014

ACCT 736 – Information Technology, Assurance, and Control – 2 Sections in Spring 2011, Spring 2012, Spring 2013, Spring 2014

**University of Wisconsin-Madison**

AIS 630 - Audit and Assurance Services - Spring 2008

AIS 406/706 - Advanced Financial Reporting - Spring 2006, Spring 2007

AIS 100 - Introduction to Financial Accounting - Fall 2005, Summer 2007, Fall 2007

**UNDERGRADUATE AND GRADUATE STUDENT DEVELOPMENT:**

Advisor for Doctoral Student Erin Hawkins, 2013-2014

Advisor for Undergraduate Honors Thesis by Christina Robin, May 2013

Dissertation Committee Member for Doctoral Student Erin Hamilton, May 2013

Reader for Undergraduate Honors Thesis by Lindsay Johnson, May 2012

Advisor for Doctoral Student Kelli Saunders, 2010-2012

Directed Readings with Doctoral Student Kelli Saunders, Fall 2011

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**SERVICE**

**AMERICAN ACCOUNTING ASSOCIATION:**

Chair, Research Committee, Auditing Section of American Accounting Association, 2015 to Present  
IAAER Advisory Panel to IFAC, 2014 to Present

Member of Research Committee, Auditing Section of American Accounting Association, 2013-2015  
Team Leader of Section Planning for the American Accounting Association Annual Meeting, Anaheim, CA, 2012-2013

Director of the Auditing Section Planning for the American Accounting Association Annual Meeting, Washington, D.C., 2011-2012

Assistant Director of the Auditing Section Planning for the American Accounting Association Annual Meeting, Denver, CO, 2010-2011

Auditing Section Strategic Initiative Committee on Data Acquisition, 2011-2012

**REVIEWS AND EDITORIAL BOARD SERVICE:**

Editorial Board Member, *Accounting Horizons*, 2015 to Present

Editorial Board Member, *Auditing: A Journal of Practice & Theory*, 2014 to Present

*Ad Hoc* Reviewer, *The Accounting Review*, 2011, 2013

*Ad Hoc* Reviewer, *Journal of Accounting and Public Policy*, 2013, 2014

*Ad Hoc* Reviewer, *Managerial Auditing Journal*, 2013, 2014

*Ad Hoc* Reviewer, *Auditing: A Journal of Practice & Theory*, 2011, 2012, 2014

*Ad Hoc* Reviewer, *Accounting Horizons*, 2011, 2014

Reviewer, American Accounting Association Auditing Midyear Meeting, 2008-2014

Reviewer, American Accounting Association Annual Meeting – Auditing Section, 2007-2014

Reviewer, American Accounting Association Annual Meeting – Accounting, Behavior and Organizations Section, 2010, 2015

Reviewer, American Accounting Association Annual Meeting –Financial Accounting and Reporting Section, 2009

**DISCUSSANT PRESENTATIONS:**

American Accounting Association ABO Meeting, October 2015 (Experimental Study)

American Accounting Association Annual Meeting, August 2015 (Archival Study)

American Accounting Association Auditing Midyear Meeting, January 2015 (Qualitative Study)

American Accounting Association Auditing Midyear Meeting, January 2014 (Experimental Study)

American Accounting Association Auditing Midyear Meeting, January 2013 (Qualitative/Experimental Study)

American Accounting Association Annual Meeting, August 2012 (Archival Study)

American Accounting Association Annual Meeting, August 2011 (Experimental Study)

American Accounting Association Annual Meeting, August 2010 (Archival Study)

American Accounting Association Annual Meeting, August 2009 (Archival Study)

American Accounting Association Auditing Midyear Meeting, January 2009 (Experimental Study)

American Accounting Association Annual Meeting, August 2008 (Archival Study)

American Accounting Association Auditing Midyear Meeting, January 2008 (Experimental Study)

American Accounting Association Annual Meeting, August 2007 (Survey Study)

**MODERATOR SERVICE:**

American Accounting Association Annual Meeting, August 2011, Audit Resources Decisions and Fee Pressure

American Accounting Association Annual Meeting, August 2010, Materiality Session

American Accounting Association Annual Meeting, August 2010, Audit Resource Decisions and Fee Pressure Session

**INVITED OTHER:**

Moderator of panel on “Mobilizing auditing research that matters to policy makers and professional groups: challenges and opportunities.” San Antonio, TX, 2014

Panelist on “Career Advice”, AAA Auditing Section Doctoral Consortium, Savannah, GA, 2012

Panelist on “Feedback from the Trenches”, Accounting Doctoral Scholars Program Orientation Conference, Chicago, IL, 2008

**CONFERENCES AND MEETINGS ATTENDED:**

American Accounting Association, ABO Meeting, 2015

American Accounting Association Auditing Midyear Meeting, 2006-2015

PCAOB Academic Conference, 2013- 2015

FSA Conference, 2014-2015

Deloitte Foundation/AAA Trueblood Seminar, 2013

American Accounting Association Annual Meeting, 2007-2013

Center for Audit Quality Symposium, 2011

American Accounting Association New Faculty Consortium, 2011

University of Kansas Audit Symposium, 2010

University of Illinois 18<sup>th</sup> Audit Research Symposium, Champaign, IL, 2010, 2008

Conference on Accounting and Corporate Governance, The University of Texas at Austin, 2009

Accounting Foundations Conference, Emory University, 2006



**UNIVERSITY OF DAYTON:**

University of Dayton Alcohol Awareness Committee, School of Business Administration representative, 2015

Department of Accounting Faculty Recruiting Committee, 2015

Department of Accounting Scholarship Committee, 2015

Department of Accounting Undergraduate Assurance of Learning Committee, 2014-Present

**UNIVERSITY OF SOUTH CAROLINA:**

Darla Moore School of Business Library Task Force, 2012-Present

School of Accounting PhD Committee, Spring 2012-Present

School of Accounting Workshop Committee, 2012-Present (Chair beginning in 2013)

School of Accounting MACC Committee, 2011-Present

Coordinator for Assessment of Regulation Topics in Undergraduate Accounting Program, 2012

Center for the Advancement of Accounting Committee, 2010-2012

**UNIVERSITY OF WISCONSIN-MADISON:**

Accounting PhD Committee, Student Representative (elected by peers), 2008-2009

Wisconsin School of Business PhD Committee, Ad Hoc Student Member, 2006-2007

Accounting Ethics and Professionalism Spring Symposium, Discussion Leader, 2009, 2007, 2006

The Future is Now (event for junior accounting majors), Discussion Leader, 2008

Pre-college Enrichment Opportunity for Learning Excellence (PEOPLE) for ethnic minority and low-income high school students, Accounting Instructor, 2006

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**PROFESSIONAL EXPERIENCE**

<b>PricewaterhouseCoopers</b> , Orlando, FL Manager, Audit and Assurance	2003-2005
<b>Stanley Stuart Yoffee &amp; Hendrix, Inc.</b> , Maitland, FL Customer Sales Manager, Microsoft Business Solutions Software	2000-2003
<b>Arthur Andersen</b> , Indianapolis, IN; Phoenix, AZ; Orlando, FL Experienced Senior, Audit and Business Assurance Services	1996-2000

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**PROFESSIONAL CERTIFICATION AND MEMBERSHIPS**

**Certified Public Accountant**, State of Illinois

**American Accounting Association** including the Auditing and Accounting, Behavior and Organizations Sections

# Timothy M. Keune

Assistant Professor  
University of Dayton

School of Business Administration  
300 College Park  
Dayton, OH 45469

Office: (937) 229-2497  
Fax: (937) 229-2270  
email: [tkeune1@udayton.edu](mailto:tkeune1@udayton.edu)

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## EDUCATION

**University of Wisconsin-Madison**  
Madison, WI

Ph.D., Accounting, 2010

**Butler University**  
Indianapolis, IN

B.S., Accounting, 1995

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## ACADEMIC EXPERIENCE

University of Dayton, Assistant Professor

2014 – Present

University of South Carolina, Assistant Professor

2010 – 2014

University of Wisconsin-Madison, Research and Teaching Assistant

2006 – 2010

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## RESEARCH AND TEACHING INTERESTS

**Research:** Manager discretion, relative performance evaluation, incentive system design, performance effects of management accounting control systems, budgeting

**Teaching:** Management Accounting, Strategic Performance Measurement

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## ACADEMIC RESEARCH

### Publications:

“Supervisor discretion in target setting: An empirical investigation” with J. Bol, E.M. Matsumura, and J.Y. Shin. 2010. *The Accounting Review* 85 (6): 1861-1886.

“Debt, equity, and capital investment” with S. Jackson and L. Salzsieder. 2013. *Journal of Accounting and Economics* 56 (2-3): 291-310.

“IFAC global small and medium-sized practice survey: 2014 results” with M. Keune. 2015. Sponsored by the International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>.

**Working Papers:**

“An empirical examination of CEO relative performance evaluation incentives and R&D.”

“Do companies use voluntary accounting changes after reputation damaging financial reporting events?” with M. Keune.

“Managers’ use and auditors’ approval of accounting discretion: Descriptive evidence on voluntary changes in accounting principle,” with M. Keune and L. Quick.

**Research Funding:**

Institute of Management Accountants, grant for data collection assistance for dissertation

**Research Awards:**

- 2015 Impact on Management Accounting Practice Award – AAA Management Accounting Section
- 2011 Outstanding Doctoral Dissertation Award Runner-Up – AAA Management Accounting Section

**Academic Presentations:**

“The effects of regulation, standard setting, and enforcement on managers’ use of voluntary accounting changes”

- Virginia Tech, 2013
- 2013 American Accounting Association Annual Meeting

“Supervisor discretion in target setting: An empirical investigation”

- 2009 American Accounting Association Annual Meeting, 2009
- 2009 Management Accounting Section Research and Case Conference, 2009
- University of Wisconsin-Madison, 2008

“An empirical examination of CEO relative performance evaluation incentives and R&D”

- 2015 Management Accounting Section Research and Case Conference
- 2010 American Accounting Association Annual Meeting
- 2010 Management Accounting Section Research and Case Conference
- University of South Carolina, 2010
- University of Pittsburgh, 2010
- Carnegie Mellon University, 2010
- University of South Florida, 2010
- University of Wisconsin-Madison, 2009

“Relative performance evaluation and earnings management”

- University of Wisconsin-Madison, 2008

**Discussant Presentations:**

- “An empirical analysis of performance impacts resulting from conversion to franchise operations,” Management Accounting Section Research and Case Conference, January 2015
- “Relative performance evaluation, pay-for-luck, and double-dipping in CEO compensation,” Management Accounting Section Research and Case Conference, January 2013
- “The role of compensation consultants on executive pay,” American Accounting Association Annual Meeting, August 2012

### **Discussant Presentations (Continued)**

- “Managers’ choices of evaluation criteria in promotion decisions: The importance of subjectivity in alternative job assignments,” Management Accounting Section Research and Case Conference, January 2012
  - “Reputation penalties for poor monitoring of executive pay: Evidence from option backdating,” Management Accounting Section Research and Case Conference, January 2011
  - “The impact of research alliances on measures of future financial market risk of biotechnology firms,” American Accounting Association Annual Meeting, August 2010
- 

### **TEACHING EXPERIENCE**

**University of Dayton** 2014 - Present  
Managerial Accounting (Fall 2014, Spring 2015)

**University of South Carolina** 2010 - 2014  
Cost Accounting I (Fall 2010, Spring 2011, Fall 2011, Spring 2012)  
Advanced Cost Accounting (Fall 2012, Spring 2013; Spring 2014)

**University of Wisconsin-Madison** 2005 - 2010  
Introductory Managerial Accounting (Fall 2005 – 2007, Spring 2006, 2009)  
Strategic Cost Systems (Summer 2007 – 2010, Spring 2010)

#### **Undergraduate Student Development**

- Honors thesis director for Sarah Fink, 2012-2013

#### **Ph.D. Student Development**

- Dissertation committee member for Michael Majerczyk, 2013
  - Faculty mentor for Michael Majerczyk, 2010-2012
- 

### **HONORS AND AWARDS**

2015 Impact on Management Accounting Practice Award, Management Accounting Section  
2012 Beta Alpha Psi Undergrad Professor of the Semester – Spring 2012  
2011 Outstanding Doctoral Dissertation Award Runner Up, Management Accounting Section  
2009 Douglas Clarke Memorial Teaching Award  
2009 J. Michael Cook AAA Doctoral Consortium

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### **ACADEMIC CONFERENCES AND CONSORTIUMS**

2015 Management Accounting Section Research and Case Conference  
2014 Financial Accounting and Reporting Section Conference  
2013 American Accounting Association Annual Meeting  
2013 Management Accounting Section Research and Case Conference  
2012 American Accounting Association Annual Meeting  
2012 Management Accounting Section Research and Case Conference  
2011 American Accounting Association Annual Meeting  
2011 New Faculty Consortium

**Academic Conferences and Consortiums (continued):**

2011 Management Accounting Section Research and Case Conference  
2010 American Accounting Association Annual Meeting  
2010 Management Accounting Section Doctoral Colloquium and Conference  
2009 American Accounting Association Annual Meeting  
2009 J. Michael Cook AAA Doctoral Consortium  
2009 Management Accounting Section Doctoral Colloquium and Conference  
2008 American Accounting Association Annual Meeting  
2008 Management Accounting Section Doctoral Colloquium and Conference  
2007 American Accounting Association Annual Meeting  
2007 Management Accounting Section Doctoral Colloquium and Conference

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**SERVICE****University of Dayton:**

School of Accounting Recruiting Committee (2015-2016)  
Catholic and Marianist Identity Committee (2014-2016)

**American Accounting Association:**

2015 Management Accounting Section Best Paper Award Committee  
2014 Reviewer for American Accounting Association Annual Meeting  
2013 Reviewer for Management Accounting Section Conference  
2013 Reviewer for Financial Accounting and Reporting Section Conference  
2012 Reviewer for Management Accounting Section Conference  
2012 Reviewer for American Accounting Association Annual Meeting  
2011 Reviewer for Management Accounting Section Conference  
2011 Reviewer for American Accounting Association Annual Meeting  
2010 Reviewer for Management Accounting Section Conference  
2010 Reviewer for American Accounting Association Annual Meeting  
2009 Reviewer for Management Accounting Section Conference  
2009 Reviewer for American Accounting Association Annual Meeting

**Journals:**

Ad hoc reviewer for *Accounting & Business Research* (2015)

**University of South Carolina:**

Undergraduate Committee Member (School of Accounting) (2010-2014)  
Faculty Senate representative for the School of Accounting (2012-2014)  
Faculty Advisory Committee for the Moore School of Business (2012-2014)

**University of Wisconsin:**

2009 Accounting Department Ethics Symposium, discussion group leader  
2008 The Future Is Now (event for Juniors interested in Accounting), facilitator  
2008 School of Business Teaching Improvement Program, panel discussant  
2007 School of Business Teaching Improvement Program, panel discussant

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**PROFESSIONAL EXPERIENCE**

**Winterthur North America**, Sun Prairie, WI 2005  
Budget and Cost Allocation Manager

**Professional Experience (continued):**

**Pulte Homes, Inc.**, Ocala, FL 1997-2005  
Controller, Ocala Market

**Ernst & Young LLP**, Indianapolis, IN 1995-1997  
Experienced Staff Auditor

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**CERTIFICATIONS:**

Certified Public Accountant, State of Arizona

**PROFESSIONAL MEMBERSHIPS:**

American Accounting Association (Managerial Section), Institute of Management Accountants

# Courtney Stangel

540 Baywood Court ~ Troy, Ohio 45373

513.256.3640

[courtneystangel@gmail.com](mailto:courtneystangel@gmail.com)

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## ***PROFESSIONAL PROFILE***

Accounting professional with over eleven years of experience in public accounting. Served private and large publicly traded audit clients in the technology, software, forest paper & packaging, and manufacturing industries. Currently coordinates and instructs undergraduate financial accounting course. Previously instructed internal public accounting training courses for interns through third year associates. Possesses a broad understanding of technical accounting standards and SEC financial reporting requirements. Extensive experience with the COSO internal control framework and PCAOB standards. Demonstrates commitment to students with a focus on continuous improvement. Adapts to new challenges and environments with enthusiasm. Certified Public Accountant, Ohio

## ***PROFESSIONAL EXPERIENCE***

### **University of Dayton**

*Lecturer*

*August 2015-Present*

- Instruct ACC 207 – Introduction to Financial Accounting; 4 Sections Fall 2015 and 4 Sections Spring 2016.
- Coordinated facilitation of the ACC 207 course amongst 4 instructors for the Fall 2015 semester.

### **PricewaterhouseCoopers LLP**

*Associate – Senior Manager*

*Sept 2003 – July 2015*

#### *Client Work*

- Developed strong working relationships with client personnel, including client senior management, and engagement team members.
- Demonstrated responsibility for development of the integrated audit strategy for public corporations headquartered in the US or with affiliate locations in the US (3+ billion revenues).
- Demonstrated ability to research technical issues and propose solutions. Provided guidance to clients as they worked through new or complex accounting matters.
- Identified opportunities to bring best practices and thought leadership to clients.
- Served as an advisor to the client CFO and Controller on accounting and auditing matters.
- Partnered with cross line of service specialists and subject matter experts to provide excellent client service.
- Well versed in SEC reporting requirements and US GAAP, with experience working on non-profit reporting engagements.
- Assumed ownership for all aspects of corporate audit and statutory audit coordination, including written instructions and communications.
- Prepared materials and presents communications regarding the audit plan and results to key client executives and Audit Committees.
- Demonstrated responsibility for monitoring engagement team economics, including staffing, budget vs. actual analysis and domestic and international billings.

#### *Instructing*

- Possesses solid written and verbal communication skills and demonstrates strong leadership qualities.

- Participated in training programs to maintain CPA license and stay abreast of recent accounting changes.
- Instruct several associate training programs each year.
- Master materials in advance of teaching and incorporate relevant examples from my actual client experiences while instructing to demonstrate relevance and application of materials.
- Coordinate with co-instructors to ensure smooth delivery of materials,
- Demonstrates commitment to the development of the training programs by tracking and later incorporating own suggestions and ideas for course improvements as well as those of learners.
- Strives to make the trainings a valuable resource for others throughout the organization.
- Provide feedback to students to improve both their training experience as well as real-world development.
- Utilize a teach-don't-tell method of instructing to aid in student's learning and retention of information.
- Remain available to students after training for follow up questions and guidance.

***Accomplishments/ Recognition (PwC)***

- Contributed to the success of an audit engagement wherein the client filed for and later emerged from bankruptcy, including providing guidance to the client on bankruptcy accounting.
- Selected for three internal quality inspections of client audit files (as manager/ senior manager), all with successful results. Able to articulate audit approach of areas under review to the inspectors in a clear and concise manner.
- Provided support and training for international affiliate teams regarding SOX and quality initiatives to better serve clients, which included multiple overseas site visits.
- During the transition of a client to a new PwC team (due to relocation of the client headquarters), provided support to the team given my experience as team manager to ensure the transfer of knowledge was as seamless as possible.
- Served as a representative of the Firm in several capacities to support recruiting efforts (interviewer, on campus recruiter, presenter in college classes).
- Received multiple bonuses for high feedback scores received from students instructed.

***EDUCATION***

**UNIVERSITY OF DAYTON**  
 Master of Business Administration  
 Bachelor of Science - Accounting  
***Magna Cum Laude***

May 2003

***AFFILIATIONS***

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Ohio Society of Certified Public Accountants
- Treasurer, Board of Trustees for Womanline of Dayton (Board member since 2009, Treasurer since 2014)



## **Richard C. (Rick) Stover, CPA, CGMA**

Lecturer

University of Dayton  
Department of Accounting  
Miriam Hall 410  
300 College Park Avenue  
Dayton, Ohio 45469-2242  
937-229-2426 (O)  
937-272-0206 (C)

### **Work Career**

- University of Dayton - Lecturer August 15, 2014 to present
- PricewaterhouseCoopers, LLP
  - Staff Auditor July, 1, 1979
  - Manager July 1, 1985
  - Partner October 1, 1991
  - Partner in charge of the Dayton office July 1, 1998 through 2010
  - Transferred to Cincinnati office in 2010
  - Retired July 1, 2014
- Graduated from Wright State University, 1979, magna cum laude with a BS in Accounting

### **Summary of career history**

Senior partner with long history of serving clients and providing solutions to the many complex business issues faced by companies doing business in the US; have worked with many differing types of business such as public, foreign owned, venture capital owned and entrepreneurial owned; significant history of developing staff and building long term client relationships; provided services throughout the Midwest and experienced serving clients in international settings; and dedication to giving back to the greater Dayton community

### **Career experiences at University of Dayton**

- Lecturer for the Department of Accounting
  - Courses instructed are Intermediate Financial Accounting II and Advanced Financial Accounting
- Beta Alpha Psi
  - Added new programs with expanded Meet the Firms night with LinkedIn support for students, connecting to the City of Dayton Mayor and development of panel topics
  - Developing continued program enrichment recognized by School of Business and Administration communications
- Other
  - Serving on committee to develop a certificate program for non-business majors

## **Career experiences at PricewaterhouseCoopers, LLP**

- Served in support of the PwC Assurance practice a wide range of industries as follows:
  - Automotive, aerospace, paper and plastics, chemical, industrial products, healthcare, higher education/not for profit and governmental
  - Focused primarily over the past 30 plus years on private companies and organizations but have worked with numerous public companies, venture capital and foreign owned businesses
- Deep skill set in Governmental Accounting with numerous GASB based clients; worked with some of the largest GASB entities in the US (examples are Hamilton County, Ohio, University of Michigan, The Ohio State University, University of California system and City of Springfield)
  - Led various governmental related projects such as due diligence for Riverfront Stadium, internal control studies at University of Cincinnati, accounting conversion for City of Eaton, hospital need analysis for Miami County, budget analysis for City of Dayton and review of contracting construction matters for Paul Brown Stadium with Hamilton County, Ohio
  - Helped write the PwC national response for the eventual issuance of GASB 33
  - Provided technical reviews for other Firm audits such as City of Cleveland and Cuyahoga County
  - Assisted with GASB related audits as a technical reviewer for the Columbus, Cleveland, Detroit, New York and San Francisco offices
- Significant experience with audit clients that follow International Financial Reporting Standards (IFRS)
  - Served eight clients that follow IFRS (foreign owned US businesses from England, France, Germany, Switzerland and Japan)
  - Led a team for the conversion of a multi-billion foreign owned company to convert from US GAAP to IFRS
  - Assisted on the conversion process for another \$1 billion sized foreign owned company
- Served audit and advisory needs for many multinational clients
  - Provided reporting for foreign country requirements
  - Assisted in linking US companies with foreign audit teams
  - Traveled to a number of countries on behalf of US client needs; sample of countries include Switzerland, Canada, Japan, Guatemala and others
  - Helped provide local support to foreign owned companies with US operations (helped find local finance staff, tax support, provided referrals for banking/insurance/legal)
- Other industries and areas served
  - Audited many specialized industries such as automotive, aerospace, industrial products, health care, insurance, higher education/not for profit, wholesale, insurance, construction, governmental, wholesale/distribution, law firms and hospitality; many years of significant experiences of helping clients with financial reporting related matters as well as assisting on business related issues; examples of areas of support include responding to regulatory issues, assisting on mergers and acquisitions, providing

input on areas of improvement for internal controls, sharing views on governance matters, advising on banking and other financial transactions as well as providing PwC resources for other business needs

- Audited private and public companies
- Audited in the specialized area of employee benefit plans as well as serving as a national PwC specialist for engagement teams serving large plan audits (in excess of \$500 million in assets)
- Handled highly complex accounting and audit issues for clients in areas such as purchase accounting, fresh start accounting, equity instruments, intangible assets, derivatives, income taxes, revenue recognition, software capitalization and impairments
- Led numerous teams relating to due diligence for purchase transactions including where follow up litigation between buyer and seller occurred
- Provided expert testimony for various accounting related disputes
- Worked on numerous public offerings including several billion dollars in a number of municipal debt offerings
- Worked with a number of startup companies which included development of a business plan and assisting in providing counsel on the financing process
- New business development
  - Helped create a higher education/governmental/health care/not for profit practice for PwC in southwest Ohio
  - Responsible for several multimillion dollar proposal wins for PwC in becoming the new auditor
  - Led various special project teams for specialized work at clients and non-audit clients performed by PwC specialists in tax, IT, transaction services, HR and advisory
  - Repaired relationships as a new partner being assigned to refresh the relationship and improve the service being provided by the existing PwC team
- Recruiting and people development
  - Active as a firm recruiter for almost 30 years with responsibilities for a local university
  - Mentored staff such that several are now partners in public accounting or as senior executives
  - Handled difficult personnel issues directly
  - Helped counsel staff on career development

### **Professional related experiences**

- Interviewed by the media (print and television) on the following topics: President Clinton Health Care Reform proposal, Creating an Advisory Board for a Private Company, Developing a Strategic Business Plan
- Co-wrote an article on GAAP Conversion for cities for Ohio Cities and Villages magazine in March, 1986
- Led PwC team to write the senior auditor course in 1992

- Conducted Municipal Finance Officers training for Wright State University in June 1990
- Instructor for numerous courses for PwC and for the Ohio Society of CPAs (sample of topics include Enterprise Risk Management, Auditing Benefit Plans, Auditing Income Tax Accruals)
- Instructed and co-developed materials for an IFRS client course in November 2013
- Instructed courses on financial analysis for government (sponsored by Ohio University)
- Provided a presentation to the Dayton Tooling Association on the use of an ESOP; also have helped two companies with the conversion process and the specialized accounting of becoming an ESOP
- Have helped many individuals with career changes and placement at clients or at other companies
- Served as an advisor to various Board of Directors of mid-market sized companies

### **Community related activities**

- Special Olympics - Board member and treasurer for approximately 10 years during the 1980's
- Hearing and Speech Center – Board member for approximately 7 years during the 1980's
- United Rehabilitation Services – Board member for approximately 10 years during the 1990's
- Dayton Chamber of Commerce – Chair, Treasurer and Board member over an approximate 12 year period during the 1990's to 2000's
- Dayton Opera – Chair and Board member during the 1990's; created the idea to have the Opera join the Victoria Theatre Association
- Culture Works – Chair and Board member during the 2000's; also helped create the young professional organizations
- URS Foundation and CPI Foundation – Board member
- Leadership Dayton – Board member during the 2000's and graduated the program in 2003
- Kettering Development Corporation – Current Board member
- Citywide Development Corporation – Board member and Audit/Finance Committee Chair
- Antioch University Midwest – Current Treasurer and Board member
- City of Dayton Schools Accountability Committee – current member
- Volunteered for a number of event specific charity organization such as American Cancer Society
- Served on community task forces such as Third and Main and Oregon District
- Part of founding members for WSU's accounting scholarship fundraising program
- St. Charles coach for various sports while children were at St. Charles, Soccer Commissioner and Athletics Finance director for several years during the 2000's

### **Other**

- Have held CPA licenses in various states due to client requirements; states previously held include New York, New Jersey, Indiana, Idaho, West Virginia, Michigan, Kentucky and Virginia; Currently active in Ohio
- Member of AICPA and Ohio Society of CPAs
- Member of Certified Global Managerial Accountant

- Awarded Accountant of the Year from University of Dayton Department of Accounting, 2010
- Advisor to Wright State University Accountancy program; honorary member of Beta Alpha Psi
- Advisor (past) to University of Dayton Accountancy program; honorary member of Beta Alpha Psi
- Have experienced accreditation process for The Greater Dayton Chamber and with University settings as an advisor

### **Recent Presentations, Awards and Activities**

- Presentations
  - A. Delta Zeta National Convention, Tucson, Arizona
    - Financial results and review of internal control structure for Delta Zeta year end June 30, 2014 to 600 convention attendees on July 10, 2014.
  - B. The Ohio State University Controllers Group, Columbus, Ohio
    - The Current Environment and Megatrends, May 28, 2014
    - GASB Hot Topics Update, May 28, 2014
  - C. Toyota Tsusho America Controllers and Financial Managers Group, Georgetown, Kentucky
    - A Briefing Session – What is IFRS (covered Global Perspectives, Differences to US GAAP and Japanese requirements), November 19, 2013
  - D. PricewaterhouseCoopers Course for Employer Benefit Plans/Auditing 2, Louisville, Kentucky
    - One day course that included experienced staff from across the US which provided instruction for advanced audit topics for benefit plan audits, May 15, 2014
- Conferences Attended
  - A. PricewaterhouseCoopers conferences-
    - Annual IFRS conference, September 23 and 24, 2013 in Chicago, IL
    - Year-end regional technical update, December 10, 2013 in Cincinnati, OH
    - Year-end road show, January 16, 2014 in Cincinnati, OH
  - B. Beta Alpha Psi-
    - National convention, August 6 through August 9, 2014 in Atlanta, GA
- Honors Received
  - A. Wright State University, Department of Accountancy, May 2014
    - Recognition for department support and student mentoring since 1979
  - B. Toyota Tsusho America, Inc.
    - Recognized by going to Japan to meet with parent company executives at Toyota Tsusho Corporation in leading a team to convert the US operations of their multibillion subsidiary, Toyota Tsusho America (TAI) from US GAAP to IFRS. The effort to convert TAI required thousands of hours of internal and external support to handle this operation which has over a hundred operating entities in North and South America.
- Other Activities
  - A. Faculty adviser to Beta Alpha Psi

- Added new events – Meeting with Mayor, Crossing the Line program on fraud, National/Regional Firm forum, expanded Meet the Firms; Added new sponsor and potential employer (2014/2015)
- B. Served on SBA Non Business Major Certificate Committee
  - Part of committee to develop content for a certificate program from non-business majors (2015)
- C. Helped establish PwC fund for the support of the Department of Accounting
- D. Drafted (in process) Revisions for Advanced Accounting to be used as the Capstone course for the Accounting Major
- E. Drafted (in process) a “bootcamp” program that will support the success of Accounting Majors

# **DONNA L. STREET**

October 2015

University of Dayton  
Department of Accounting  
Dayton, OH 45469-2242 USA

Phone 937 229-2461  
Fax 937 229-2270  
Email dstreet1@udayton.edu

## **EDUCATION**

University of Tennessee: PhD (Accounting) 1987, MAcc 1983  
East Tennessee State University: BBA, 1981

## **EXPERIENCE**

University of Dayton

- Professor and Mahrt Chair in Accounting, July 1, 2002-present
- Accounting Department Chair, July 1, 2012-present
- Director UD IFAC Research Center September 2014-present

James Madison University

- Professor, 1997-June 2002 (Andersen Alumni Professor of Accounting, 1998-2002)
- Associate Professor, 1992-1997 (KPMG Faculty Fellow, 1993-1998)
- Assistant Professor, 1986-1992

University of Tennessee Department of Accounting

- Graduate Teaching/Research Assistant, 1981-1986

## **HONORS AND AWARDS**

IFAC UD Research Center Grants 2014-2016

UD STARS Certificate of Recognition, 2012

Beta Alpha Psi President's Award, 2011

Doctor Honoris Causa Bucharest Academy of Economic Studies (Romania), 2011

Tokyo Science University President's Award, September 2011 (visiting scholar)

ACCA Research Grants with S. J. Gray, 2001, with M. Glaum and J. Fasshauer, 2007, and 2011

Council of Institutional Investors Research Grants, 2007 and 2010

AAA International Accounting Section, Outstanding International Accounting Educator, 2007

AAA Steve Berlin/CITGO Grant with Ann Tarca and Walter Aerts, 2007-2010

PwC Research Grant, with M. Glaum and S. Volgel, 2006

AAA International Accounting Section Service Award, 2004 (first recipient)

ICAEW Research Grant, 2004

Corporate Performance Measurement Group of Large Accounting Firms Grant, 2002

DAI (German Stock Market Institute) Research Grant with M. Glaum, Fall 2001 Best

Paper Award, Asia Pacific International Accounting Conference, October 2001

Virginia Society of CPAs Outstanding Accounting Educator Award, 1999

Association of Chartered Accountants in the US Faculty Manuscript Award with S.J.Gray and  
S.M. Bryant, 1999

James Madison University College of Business Madison Scholar, 1999/2000

Outstanding Teacher Award James Madison University School of Accounting, 1994  
Arthur Andersen/Richard E. Claire Award: Beta Alpha Psi Outstanding Faculty Advisor, 1992  
James Madison University Outstanding Faculty Advisor (Office of Student Activities), 1992  
James Madison University Summer Research Grants, 2000, 1997, 1994, 1993, 1991, and 1988

## TEACHING INTERESTS

Financial Accounting and International Accounting (IFRS)

## RESEARCH ACTIVITIES

### Sponsored Research

*The Role of SMPs in Providing Business Support to SMEs*, with C. Albu and N. Albu, An IFAC Information Paper, forthcoming 2015.

*Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate?* Council of Institutional Investors white paper (CII), 2011,  
[http://www.cii.org/files/publications/white\\_papers/06\\_06\\_11\\_criteria\\_for\\_an\\_independent\\_accounting\\_standard\\_setter.pdf](http://www.cii.org/files/publications/white_papers/06_06_11_criteria_for_an_independent_accounting_standard_setter.pdf)

*Methods for Recognition of Actuarial Gains and Losses and Discount Rate Assumptions Utilised by Listed Companies in the UK, Germany and France Under IAS 19*, with Martin Glaum, ACCA, 2010, <http://www.accaglobal.com/content/dam/acca/global/PDF-technical/financial-reporting/pol-tp-mrag1.pdf>

*Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition*, with J. Fasshauer and M. Glaum, ACCA research report, 2008 (86 p),  
<http://www2.accaglobal.com/documents/3134936>

*International Convergence of Accounting Standards: What Investors Need to Know*, Council of Institutional Investors, 2007, <http://www.sec.gov/comments/s7-20-07/s72007-24.pdf>

*Making Acquisitions Transparent – An Evaluation of M&A Related IFRS Disclosures by European Companies in 2005*, published by PwC, with M. Glaum and S. Volgel, 2007 (71 p.)

*G4+1 from the Inside: Its Role in the Evolution of the International Accounting Standard Setting Process*, Institute of Chartered Accountants in England and Wales, 2005 (127 p.)

*Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP*, Studie Nr. 17 des Deutschen Aktieninstituts, with M. Glaum, Frankfurt am Main, April 2002 (translated: *Financial Accounting of Companies in the New Market - Compliance with Disclosure Requirements According to IAS and US GAAP*, German Stock Market Institute Study No. 17) (66 p.)



*Observance of International Accounting Standards: Factors Explaining Non-compliance by Companies Referring to the Use of IAS*, with S. J. Gray, ACCA Research Monograph, 2001 (128 p.)

### **Academic Publications**

“An Interview With Sir David Tweedie: Reflections On Ten Years As The IASB’s First Chair,” *Journal of International Financial Management & Accounting*, 25 (3), October 2014, 305-327.

“The Impact of Segment Reporting under the IFRS 8 and SFAS 131 Management Approach: A Research Review,” with Nancy B. Nichols and Ann Tarca, *Journal of International Financial Management & Accounting*, 2013, 24(3), 261-321 (cited in IFRS Research Round-up April 2014, p. 5)

“Compliance with IFRS 3 and IAS 36 Required Disclosures across 17 European Countries: Company-level and Country-level Determinants,” with M. Glaum, P. Schmidt, and S. Vogel, *Accounting and Business Research*, 43(3), 2013, 163-204. Followed by IASPlus <http://www.iasplus.com/en/publications/research/glaum>

“Building IASB Research Capacity: A Commentary,” with Elizabeth A. Gordon, *Journal of International Financial Management & Accounting*, 24:2, Summer 2013, 176-201

“Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An Analysis of Frequency of Occurrence, Materiality and Rationale,” with Sarah J. Webber, Nancy B. Nichols, and Sandra J. Cereola, *Research in Accounting, Regulation*, November 2013, 25(2), 236-251. Cited in Atlanta Journal-Constitution, Atlanta Journal-Constitution, 1/20/2013

“An Analysis of the Impact of Adopting IFRS 8 on the Segment Disclosures of European Blue Chip Companies,” with N. Nichols and S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 21(2), 2012, 79-105. SSRN Top Ten download list for: International Accounting eJournal and followed by IASPlus <http://www.iasplus.com/en/publications/research/street-ifs-8>

“IFRS in the US: If, When and How,” *Australian Accounting Review*, 22(3), 23 September 2012, 257-274. Followed by IASPlus <http://www.iasplus.com/en/publications/research/donna-l.-street>

“IFRS Teaching Resources: Available and Rapidly Growing,” with Robert K. Larson, *Accounting Education: An International Journal*, 20(4), 2011, 317-338. Reprinted as Chapter 3 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors Richard Wilson and Ralph Adler) 19-40 and included in Key Themes From Routledge Accounting: International Financial Reporting Standards - <http://www.tandfonline.com/doi/abs/10.1080/09639284.2011.583795#.Ut61eRAo5pg>

“Erfassungsmethoden für versicherungsmathematische Gewinne und Verluste nach IAS 19: Motive der Wahlrechtsentscheidung europäischer Unternehmen,” with J. Fasshauer, M. Glaum, and T. Keller, *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)*, December 2011, 774-809

“Framework-based Teaching of IFRS Judgements,” with Christopher Hodgdon and Susan B. Hughes, *An International Journal*, 20(4), 2011, 415-439. Reprinted as Chapter 8 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors Richard Wilson and Ralph Adler) 117-141 included in Key Themes From Routledge Accounting: Accounting Education -

“Factors Affecting MD&A Disclosures by SEC Registrants: Views of Practitioners,” with Ann Tarca and Walter Aerts, *Journal of International Accounting, Auditing and Taxation*, 20(1) 2011, 45-59

“Have “European” and U.S. GAAP Measures of Net Income and Equity Converged Following EU Adoption of IFRS? Evidence from European Companies Listed in the U.S.” with Sidney J. Gray and Cheryl Linthicum, *Accounting and Business Research*, 39(5), 2009, 431-448. Included in Key Themes From Routledge Accounting: International Financial Reporting Standards <http://www.tandfonline.com/doi/abs/10.1080/00014788.2009.9663377#.Ut7KRRAo5pg>

“The Global Adoption of IFRS: Impact on U.S. Opinions and Perspectives,” *Australian Accounting Review*, 46 (18)(3), 2008, 199-208. Reprinted in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*,” edited by Donna L. Street and Belverd E. Needles, (AICPA), 2009

“Adoption of IAS 19R By Europe’s Premier Listed Companies: The Corridor Approach Versus Full Recognition, Summary of an ACCA Research Monograph” with J. Fasshauer and M. Glaum, *Journal of International Accounting, Auditing, and Taxation*, 7(2) 2008

“An Examination of the Comprehensiveness of Corporate Internet Reporting by London-Listed Companies,” with O. H. Abdelsalam and S. M. Bryant, *Journal of International Accounting Research*, 6(3) 2007, 1-33

“IFRS in the U.S. It May Come Sooner Than You Think,” with C. Linthicum, *Journal of International Accounting Research*, 6(1) 2007, xi-xvii

“Besser Pharma: International Accounting for Pensions” with M. Geary, *Issues in Accounting Education*, 22 (4), November 2007, 563–578 (Teaching notes password protected on AAA website)

“Corporate Governance and the Timeliness of Corporate Internet Reporting by U.K. Listed Companies,” with O. H. Abdelsalam, *Journal of International Accounting, Auditing, and Taxation*, 16 (2) 2007, 111-130

“IASB and FASB Face Challenges in Pursuit of Joint Conceptual Framework,” with W. R. McGregor, *Journal of International Financial Management and Accounting*, 18(1), 2007, 39-51

“The Relationship Between Competition and Business Segment Reporting Decisions Under the Management Approach of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 16 (1), 2007, 51-68

“The G4’s Role in the Evolution of the International Accounting Standard Setting Process and Partnership with the IASB,” *Journal of International Accounting, Auditing, and Taxation*, 15 (1), 2006, 109-126

“Pro Forma Adjustments to GAAP Earnings: Bias, Materiality, and SEC Action, with N. B. Nichols and S. J. Gray, *Research in Accounting Regulation*, 18, 2005, 29-52

“Convergence with IFRS in an Expanding Europe: Progress and Obstacles Identified by Large Accounting Firm’s Survey” with R. K. Larson, *Journal of International Accounting Auditing and Taxation*, 13(2), 2004, 89-119

“Corporate Internet Reporting by BSE Sensex Companies” with O. H. Abd-Elsalam and S. M. Bryant, *Indian Accounting Review*, December 2004, 1-18

“IASCF Constitution Review: A Time to Support Independent Standard Setting and Academic Representation” with B. K. Behn, *Journal of International Accounting Research*, 3(1), 2004, xiii-xv

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” with S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 13 (1), 2004, 21-37

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” with R. K. Larson, *Advances in International Accounting*, 17, 2004, 1-29

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” with M. Glaum, *Journal of International Financial Management and Accounting*, 14(1), 2003, 64-100

“Convergence Between National Accounting Standards and IFRS: Results of Large Accounting Firms’ Survey of Asian Countries,” *Indian Accounting Review*, June 2003, 16-36

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” with B. K. Behn and N. B. Nichols, *Journal of International Accounting Research*, 1, 2002, 31-44. Reprinted in *International Financial Reporting Standards*, edited by Chris Nobes and David Alexander, Routledge, 2007

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 11(2), 2002, 91-113

“Large Firms Envision Worldwide Convergence of Standards” *Accounting Horizons* 16(3), September 2002, 215-218

“GAAP 2001: Benchmarking National Accounting Standards Against IAS,” *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 77-90

“An Interview with Brian Smith of the International Forum on Accountancy Development (IFAD),” with B. E. Needles, Jr., *Journal of International Financial Management and Accounting*, 13(3), 2002, 254-273

“Factors Influencing the Extent of Corporate Compliance with International Accounting Standards: An Empirical Study,” with S. J. Gray, *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 51-76

“An Interview with Sir David Tweedie, Chair International Accounting Standards Board,” *Journal of International Financial Management and Accounting*, 13(1), Spring 2002, 73-100

“Segment Disclosures Under SFAS 131: Impact on the Banking Industry,” with N. B. Nichols and A. C. Bishop, *Research in Accounting Regulation*, 2002, 15, 3-37

“Acceptance and Observance of International Accounting Standards: Prospects and Problems,” with S. J. Gray, *Indian Accounting Review*, June 2001, 5(1), 1-17

"Segment Disclosures Under SFAS 131: Has Business Segment Reporting Improved?" with N. B. Nichols, and S. J. Gray, *Accounting Horizons* September 2000, 14(3), 259-285

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. M. Bryant, *The International Journal of Accounting*, 2000, 35:3, 305-329 (reprinted in *Developments in Financial Reporting by Multinationals*, The New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004)

“The Early Identification of Managerial Motivation in Accounting Majors: An Empirical Examination,” with S. M. Bryant and A. C. Bishop, *Advances in Accounting Behavioral Research*, 2000, 3, 119-132

"Geographic Segment Disclosures in the United States: Reporting Practices Enter A New Era," with N. B. Nichols and S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 2000, 9(1), 59-82

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" with S. J. Gray and N. B. Nichols, *The International Journal of Accounting*, 2000, 35(1), 27-63. Reprinted in *Developments in International Accounting – General Issues and Classifications*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004

“Acceptance and Observance of International Accounting Standards: An Empirical Study of Companies Claiming to Comply with IASs,” with S. J. Gray and S. M. Bryant, *The International Journal of Accounting*, 1999, 34(1), 11-48, Received ACAUS (Association of Chartered Accountants in the US) 1999 Faculty Manuscript Award. Reprinted in *Developments in Financial Reporting by Multinationals*, New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004)

"How Wide Is the Gap Between IASC and US GAAP? Impact of the IASC Comparability Project and Recent International Developments" with S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 1999, 8(1), 133-164

"The Quest for International Accounting Harmonization: A Review of the Accounting Standard Setting Agendas of the IASC, US, UK, Canada, and Australia, 1973-1997," with K. A. Shaughnessy, *The International Journal of Accounting*, 33(2), pp. 179-209, 1998. Executive Summary by Laurie Effron of the World Bank published in *The CFA Digest* of the Association for Investment Management Research, Winter 1999, 11-12

"The Evolution of the G4+1 and Its Impact on International Harmonization of Accounting Standards," with K. Shaughnessy, *Journal of International Accounting, Auditing, and Taxation*, 1998, 7(2), 131-161. Reprinted in *Development Country Studies in International Accounting – Americas and the Far East*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004

"A Framework for the Development of Accounting Education Research Revisited," *Accounting Education: An International Journal*, 1998, 7, supplement issue, S135-S152

"Predicting Stress in the Public Accounting Environment: A Revised Approach Based on the Medical Literature?" with D. A. Riordan, *Accounting Enquiries*, February 1998, 7(2), 275-312.

"Stock Options as a Form of Compensation for American Managers: Impact on Accounting Rules of Rationales and Themes Reported in Newspapers and Business Magazines: 1975 through 1993," with D. Fordham and A. Wayland, *Critical Perspectives on Accounting*, 1997, 8, 211-242

"Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Accounting Enquiries*, February 1996, 237-285

"Controlling Extraneous Variables in Experimental Research," *Accounting Education: An International Journal*, June 1995, 4(2), 169-188

"Scholarly Accomplishments in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril, *Journal of Accounting Education*, 12(2), 1994, 121-139

"Research, Teaching, and Service in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril and R. L. Benke, *Journal of Accounting Education*, 1993, 11, 43-60

"The Central Life Interests and Organizational Professional Commitment of Men and Women Employed by Public Accounting Firms," with R. Schroeder and B. Schwartz, *Advances in Public Interest Accounting*, 1993, 5, 201-229

"Promotion and Tenure Decisions for Business Law Faculty in AACSB Colleges of Business," with A. J. Hamilton and C. P. Baril, *Journal of Legal Studies Education*, Winter/Spring 1993, 11(1), 1-20

"Accounting Education Research Methodology," with R. L. Benke, *Accounting Education: An International Journal*, 1992, 33-45.

"An Empirical Examination of the Need Profiles of Professional Accountants," with A. C. Bishop, *Behavioral Research in Accounting*, 1991, 97-116

"A Taxonomy of Content and Citations in *Journal of Accounting Education*," with M. Lehman, *Journal of Accounting Education*, Spring 1990, 63-75

"The Relevance of a Segment Cash Flow Statement in Lending Decisions: An Empirical Study," with K. G. Stanga, *Accounting and Business Research*, Autumn 1989, 353-361

### **Research Coordinator**

*GAAP Convergence 2002* published by BDO, Deloitte Touche Tohmatsu, Ernst & Young, Grant Thornton, KPMG, PriceWaterhouse Coopers, February 2003

### **Chapter in Books**

"IASB Response to the Credit Crisis," in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*," edited by D.L. Street and B. E. Needles, (AICPA), 2009

"Accounting for Acquisitions According to IFRS: Results for a Pan-European Survey Study," with M. Glaum and S. Vogel, in "*Internationale Rechnungslegung / International Accounting: Entwicklung / Standardsetting - Anwendung / Practice - Durchsetzung / Enforcement*, a Festschrift for Liesl Knorr, (Schäffer-Poeschel Verlag: Stuttgart, Germany) April 2008

"The U.S. Role in the Globalisation of Accounting Standards" in *Globalisation of Accounting Standards*, edited by J. Godfrey and K. Chalmers, (Edward Elgar Publishing Ltd) 2007, 64-80

"Large Accounting Firms' Survey Explores Efforts in Latin American Countries to Converge National Accounting Standards with International Financial Reporting Standards," with S. Ruiz de Chavez and J. Cocina, in *International Accounting Standards: Transparency, Disclosure and Valuation for Latin America and the Caribbean*, edited by J. A. Lainex, P. Masci, and J. J. Durante, Inter-American Development Bank (Washington, D.C.) 2004, 107-131

"Segment and Foreign Operations Disclosures" with L. H. Radebaugh, chapter 22 in *International Accounting and Finance Handbook*, Third Edition, edited by F. D.S. Choi, John Wiley & Sons, Inc. (New York), 2003 (27 p.)

"International Accounting," with L. Radebaugh, in *International Encyclopedia of Business and Management (IEBM)* 2<sup>nd</sup> edition, (Thomson Learning, Editor Malcolm Warner), vol. 1, October 2001, 13-29

"A Recent History of Financial Reporting in the UK and the US," in *Accounting History from the Renaissance to the Present: A Remembrance of Luca Pacioli*, Garland, 1996, 71-118

"Measuring Higher Level Learning Outcomes," in *Research in Testing*, Center for Research in Accounting Education, 1990, 67-81

### **Practitioner Publications**

"Steps to Carbon Advantage," with L. Hal Rogero, *Accounting and Business*, November 2011, 33-35

"Improving MD&A: A National Necessity," with Ann Tarca and Walter Aerts, *Financial Executive*, December 2010, 53-56

"In Search of Climate Change Clarity," with L. Hal Rogero, *Accounting and Business*, September 2010, 56-58

"Factors Affecting MD&A Disclosures by SEC Registrants: Preparers' Views Regarding the IASB's Management Commentary Exposure Draft," with Ann Tarca and Walter Aerts, FEI Issues Alert, September 2010 (available at <http://www.financialexecutives.org/fly/FactorsAffectingMDnADisclosuresbySECRegistrants>)

"Les differences IFRS/US GAAP pour les societes francaises cotees aux Etats-Unis," with Mike Geary, *Option Finance*, June 18, 2007 (special volume sponsored by KPMG), 69-71

"The 'Roadmap' To Global Accounting Convergence: Europe Introduces 'Speed Bumps,' with R.K. Larson, *CPA Journal*, October 2006, 36-43

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"Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP," with M. Glaum, *Finanzbetrieb*, Special Supplement *Kapitalmarktorientierte Rechnungslegung*, 2, May/June 2002, 122-138 (Full reprint of DAI Research Study No. 17)

"GAAP 2001 Much More To Do" *Accounting and Business*, April 2002, 48-50

"GAAP 2001: Benchmarking National Accounting Rules Against International Accounting Standards," *AIMR Advocate*, May/June 2002, 13-14

"What Lies Behind Non-Compliance," with S. J. Gray, *Accounting and Business*, July/August 2001, 36-37. Reprinted as "Why Some Don't Fall in Line" by Financial Times Info Ltd – Asia Africa Intel Wire, August 30, 2001

“Diversity of Income Reporting: Should IOSCO Be Concerned” with J. K. Weishar and S. J. Gray, *Accounting and Business*, January 2001, 43-46. **Reprinted** in the Institute of Chartered Financial Analysts of India’s (ICFAI) Monthly Digest

“IAS 1 Compliance Survey” with S. J. Gray, *Accountancy* December 2000, 104-106

"IAS Adoptors Respond to Cherry-Picking Ban," with S. J. Gray, *Accounting and Business*, Apr. 2000, 40-41. Reprinted in *International Financial Reporting Standards* (edited by Chris Nobes and David Alexander, Routledge December 2007

"The IASC's Newest Pension Standard Shows Early Promise," with A. C. Bishop and S. J. Gray, *Accounting and Business*, Nov./Dec.1999, 25-27

"Type A Behavior in the Workplace: The Good, the Bad, and the Angry, Where Do You Fit In?" with D. A. Riordan, *Strategic Finance*, September 1999, 28-32

"Goodwill - A Story Without End?" with S. J. Gray and S. M. Bryant, *Accounting and Business*, June 1999, 39-41

"A New Era of Segment Reporting? Companies Start to Apply the Revised International Standard," with S. J. Gray and N. B. Nichols, *Accountancy International*, April 1999, 76-78

"The New Segment Reporting Requirements: Examples from the Trenches," with N. B. Nichols, *Journal of Accountancy*, Jan. 1999, 37-41

"Towards Improving the Quality of Mail Survey Research," with A. C. Bishop, *Management Accounting*, May 1989, 39

### **Other Publications**

“Affordable Resources Available as IFRS Makes Its Way to the U.S.,” with Agnes Cheng, *The CPA Letter / Education*, May 2008, F2

“With the SEC Considering the Future of IFRS in the U.S. Are Today’s Accounting Students IFRS-Ready?” E&Y Faculty Connection Newsletter, June 2007, 18

“Joint Study by BDO, Deloitte & Touche, Ernst & Young, Grant Thornton, KPMG, and PricewaterhouseCoopers on International Financial Information Regulations, *In & Out* (publisher Escade) April 2004

IAAER Executive Committee Comment Letter IASCF Constitutional Review, with B. Needles: February 6, 2004

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US,” presentation summary in ICAEW’s Center for Business Performance Briefing 02.02, *The Future of Executive Incentive Plans: Design, Accounting and Governance*, 2002



"Identifying a Career Consistent with Your Need Profile," with A. C. Bishop, *New Accountant*, October 1992, 10-12

"Getting the Most Out of CPE," with A. C. Bishop, *New Accountant*, April 1988, 26-28

### **Editor of Readings Books**

*The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*, Co-editor with Belverd Needles, AICPA, February 2009

*Service Learning: Educating Students for Life*, Co-editor with C. Sullivan, C. Bradford, and A. Myers, Center for Research in Accounting Education, 1999

*Group Learning Techniques: Applications in Higher Education*, Co-editor with D. A. Riordan and B. M. Roof, Center for Research in Accounting Education, 1997

*Dimensions of Faculty Research*, Co-editor with C. P. Baril and R. L. Benke, Center for Research in Accounting Education, 1990

### **Presentations**

"IFAC's SMP Poll 2015: Spotlight on Poland," The 16<sup>th</sup> Annual Auditing Conference, Changes in Financial Reporting and Auditing, Jachranka, Poland, October 21-23, 2015.

Plenary Session Panel Member and Moderator, "Framework-based IFRS Approach," African Accounting and Finance Association 5<sup>th</sup> annual conference, Mauritius, September 2015.

Plenary Session Panel Member and Moderator "The GAP between Academic Performance and Academic Evaluation Criteria," Southern African Accounting Association and IAAER joint conference, June 2015, East London, SA.

"Sustainability Disclosure, Reporting and Assurance" Beta Alpha Psi Regional Meetings, Mid-West March 2015 Indianapolis and Rocky Mount April 2015 Denver.

"The Influence of Accounting Research on Informing Accounting Standard Setting," UNISA, Research and Innovation Week Seminar, March 2015.

"The Role of SMPs in Providing Business Support to SMEs: Research to Date and an Agenda for Future Research," UNISA, Research and Innovation Week Seminar, March 2015.

"IFRS 8 Workshop," UNISA, Research and Innovation Week Seminar, March 2015.

"IFAC's SMP Poll 2014," The 15<sup>th</sup> Annual Auditing Conference, ISAs – Theory, Regulations, Practice, Jachranka, Poland, October 22-24, 2014.

“Research-Building Pathways,” Panel member, ACCA Education Partners Conference, Education to Employment: Partnership Pathways, Warsaw Poland, October 21, 2014.

“The Predictive Ability of Entity-Wide Geographic Sales Disclosures: IAS 14R Versus IFRS 8, PhD Seminar ESSEC University, Cergy, France, October 7, 2014 and IFRS: Global Rules and Local Us 2014, Anglo-American University, Prague, October 10, 2014.

“The Academic-Practitioner Divide, Panel Member, “Summary of Literature on the Practitioner/Academic Divide,” African Accounting and Finance Association Conference, Stellenbosch University, South Africa, September 2, 2014.

“The PhD Process in the US,” African Accounting and Finance Association Doctoral Colloquium, Cape Town University, South Africa, September 1, 2014.

“IFRS Around The World,” IMA Dayton Chapter, April 15, 2014.

“Building A Research Capacity at the IASB,” Plenary Session I, The 14th Annual Auditing Conference Auditor Services in a Time of Financial Crisis (KiBR annual conference), Warsaw, Poland, October 16-17, 2013

“IFRS Research and Education,” Closing Plenary Session, Mexico, 2013

“Entity-wide Geographic Disclosures under IFRS 8: Changes in Materiality and Fineness by European, Australian and New Zealand Companies,” with Sandra J. Cereola and Nancy B. Nichols, AAA Annual Conference, Anaheim, August 2013

“IFRS in the US – What Beta Alpha Psi Students Need to Know,” with Holger Erchinger, Beta Alpha Psi Annual Conference, Anaheim, August 2013

“Balancing Research with Teaching/Academic Citizenship,” Member of Opening Plenary Panel, Southern African Accounting Association (in collaboration with IAAER), Cape Town, June 26-28, 2013

“IFRS Teaching and Research,” sponsored by Del Valle University, ICESI University, and in association with the IAAER, plenary session, Cali, Columbia, October 31 - November 2, 2012

“A Framework-based Approach to Teaching Property, Plant and Equipment.” AAA International Accounting Section pre-conference CPE session, Phoenix, March 2012 and AMIS, Bucharest, June 2012 (with Ann Tarca); American Accounting Association pre-conference CPE session, Washington, DC, August 2012 (with Ann Tarca and Mike Wells); Beta Alpha Psi annual conference, Baltimore, August 2012 (with Teresa Conover)

“IFRS in the US – Current Status and SEC- related Activities,” with Holger Erchinger, Beta Alpha Psi annual conference, Baltimore, August 2012

Accounting Research Workshop Panel at 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012 (with Ann Tarca)

“An Update on IFRS in the US,” AAA International Accounting Section Pre-conference CPE session, Phoenix, March 2012

“A Framework-based Approach to Teaching IFRS,” symposium panel moderator, Mastering Change: Improving corporate reporting and auditing to match new demands, joint IAAER, NBA and Vrije Universiteit Amsterdam, Amsterdam, June 2012

“A Framework-based Approach to Teaching Inventories: The Case of White Oak Vineyards,” (co-authored by Catalin ALBU and Nadia ALBU), IFRS Foundation and IAAER Framework-based Teaching Workshops held in conjunction with the 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012; Ca’ Foscari University, IAAER, and *Financial Reporting* Conference ACCOUNTING RENAISSANCE: Arising from the Crisis and Looking to the Future. Learning from Histories and Institutions, Venice, November 2011 and AAA Ohio Region Meeting, May 2012 (with C. Albu and N. Albu); AAA 2011 Conference, Denver, August 2011 (with L. Hal Rogero); AMIS, Bucharest, June 2011; and Southern African Accounting Association Conference, George, June 2011

IFRS in the US: An Update, Beta Alpha Psi Western Regional Conference (Las Vegas) and Southwest Regional Conference (San Antonio), both February 2012.

“Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate?” 8<sup>th</sup> International Accounting Conference (Modav and Accounting Academicians’ Collaboration Foundation), Izmir, October 2011; and Tokyo Science University (preceding conference of Japanese Institute Of International Accounting Studies), Tokyo, September 2011

“Framework-based Teaching of IFRS,” Waseda University, Tokyo, September 2011 and Kyoto University, Kyoto, September 2011

“IFRS in the US: An Overview,” Beta Alpha Psi Conference, Denver, June 2011

“IAAER 2011 and Onward,” opening keynote, Southern African Accounting Association Conference, George, June 2011

Member of Panel addressing “Research Expectations,” at AMIS 2011, Bucharest, June 2011

“Climate Change: Challenges for the Accounting Profession and Accounting Educators,” Keynote Presentation, Plenary Session II, Tenth International Accounting Conference, Indian Accounting Association Research Foundation and IAAER, January 2011, Kolkata, India. (published in conference proceedings)

“IFRS Teaching Resources and IAAER,” Opening Plenary Session, RMIT Accounting Educators Conference, RMIT and CPA Australia, November 2010, Melbourne, Australia

“IAAER Research Programs – Working in the Public Interest: Creating the Evidence-base,” IFAC World Congress of Accountants, Kuala Lumpur, November 2010 and IAAER World Congress of Accounting Educators and Researchers, Singapore November 2010

“IFRS Curriculum Development and Teaching Resources,” IFRS Foundation, IAAER, and AAA International Section IFRS Teaching Workshop held in conjunction with the AAA 2010 Conference, San Francisco, August 2010 and IFRS Foundation and IAAER IFRS Teaching Workshop held in conjunction with IAAER World Congress of Accounting Educators and Researchers, Singapore, November 2010.

“Climate Change: Role of the Accounting Profession and Educators,” XIII International Congress on Innovations in Teaching Accounting and Business, Mexican Association of Accounting and Business Faculty, September 2010, Nuevo Vallarta

“IFRS in the US and Update,” Financial Reporting Section, British Accounting Association, June 2010, Bristol, UK

“Teaching IFRS Judgments,” Symposium on Core Curriculum of Japanese Accounting Schools, Japan Institute of International Accounting Education, February 2010, Tokyo and Ohio Regional AAA Conference, May 2010, Columbus

“IFRS in the US: An Update,” Dayton Chapter IMA (Dinner Presentation), April 2010

“IAAER 2010 and Onward,” lunch presentation at joint meeting of IAAER and AAA International Section, Palm Springs, January 2010

“Obstacles to IFRS Adoption in the US,” Japan Accounting Association Conference, Kobe Japan and Kwansai Gakuin University Tokyo both September 2009; China Accounting Society Conference, November 12-13, 2009, Nanjing University; AMIS 2009 Conference, Bucharest, June 2009; and University of Edinburgh March 2009

“Challenges Facing Accounting Academics Including Intergrating IFRS into the Curriculum,” Ohio Society of CPAs International Accounting and Taxation Conference, September 2009

“Teaching IFRS Judgments,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IASB 2009 European Conference, Milan, June 2009 and the IASB and AICPA Joint North American Conference, October 2009

“IFRS Teaching Resources and eIFRS Demonstration,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AAA 2009 Conference, New York, August 2009

“Research Benchmark’s – Reasonable Expectations,” and Panel member “Recipes for a Successful Academic Career,” IAAER ACCA Doctoral and New Faculty Consortium, Bucharest, June 2009

“IFRS Teaching Resources for Romanian Educators: Including Romanian and French Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AMIS 2009 Conference, Bucharest, June 2009

“IFRS Teaching Resources for Brazilian Educators: Including Portuguese Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IAAER ANPCONT International Accounting Conference, Sao Paulo, June 2009

“Adoption of IAS 19 by Europe’s Premier Listed Companies: An Update,” presented at a joint Roundtable sponsored by the ACCA and FEE (with co-author J. Fasshauer), Brussels, March 2009 and University of Edinburgh, March 2009

“IFRS Comes to the US: Resources for Accounting Educators,” (CPE Workshop), North Carolina Association of CPAs, Raleigh, October 2008

“Accounting Education: Global Challenges,” ICAS (Institute of Chartered Accountants of Scotland) Educator’s Conference, Glasgow, September 2008

“Accounting Education: An International Perspective,” Symposium panel member, AFAANZ/IAAER (Accounting and Finance Association of Australia and New Zealand / International Association for Accounting Education and Research) joint conference, Sydney, July 2008

“Accounting Education in the US,” AFAANZ (Accounting and Finance Association of Australia and New Zealand) Education SIG symposium, Sydney, July 2008

“IFRS Comes to the US: What Accounting Educators Need to Know,” (CPE Workshop), 2008 VSCPA Educators’ Symposium, Richmond, forthcoming, June 5, 2008

“Adoption of IAS 19R by Europe’s Premier Listed Companies: The Corridor Approach versus Full Recognition,” with J. D.Fasshauer and M. Glaum, ACCA research workshop launching research report, London, April 29, 2008

“European Companies’ Compliance with IFRS Disclosure Requirements for Acquisition and Impairment Tests of Assets, with M. Glaum and S. Vogel, presented at London School of Economics (by co-author Glaum), January 2008, European Accounting Association Meeting (by all co-authors), Rotterdam, April 2008 and (self) AMIS 2008 (plenary session), Bucharest June 2008

“IFRS Comes to US,” (CPE Workshop), Dayton Chapter IMA, April 15, 2008

“IFRS: Is the Time Right for US Adoption?, San Diego State University Department of Accounting and CIBER IFRS Symposium, San Diego, February 5, 2008

“IFRS Implementation and Compliance,” Opening Keynote Presentation, Seventh Congresso USP Controladoria Contabilidade, Sao Paulo, Brazil, July 2007

“European Adoption of IFRS: Transparency or Ambiguity?” Plenary session keynote speaker, Accounting and Management Information Systems (AMIS) 2007, Value Creation and Globalization, Academy of Economic Studies, Bucharest on June 21-22, 2007

“Compliance With IFRS,” presented at Current and Emerging Issues in Financial Reporting – an International Conference, Trinidad, May 28, 2007

“The Value-Relevance of SFAS 131 Quarterly Segment Disclosures,” with Bruce Behn and Nancy Nichols, presented at the American Accounting Association Ohio Regional Meeting, Columbus, OH, May 2007

Research Panel Member, American Accounting Association Ohio Regional Meeting, Columbus, OH, May 2007

“*Integrating Research with Practice*,” Plenary panel member, AAA International Accounting Section, Charleston, SC. Feb. 2-3, 2007. (Other panelists Bob Laux from Microsoft, Mary Tokar of KPMG)

“Alternative Research Paths,” AAA New Faculty Consortium, January 25-27, 2007

“Adoption of IFRS and Enhancing Transparency,” Corporate Governance Practices – A Dialogue Between Academics and Directors, sponsored by San Diego State University CIBER in conjunction with the Corporate Directors Forum, January 21, 2007

“Making Acquisitions Transparent – An Evaluation of M&A-Related Disclosures by European Companies in 2005,” presented at Kent State University to faculty and PhD students, December 2006

“The Roadmap to Convergence – Detour Straight Ahead,” (Plenary session keynote speaker), Accounting in Europe Post 2005, Sponsored by the European Financial Reporting Research Group (EuFin) and the British Accounting Association International Accounting and Finance Special Interest Group (IAFSIG), Milton Keynes, September 7-8, 2006

“Board Characteristics, Ownership Structure and the Timeliness of Corporate Internet Reporting,” with Omenya Abdelsalam, presented by co-author at The Centre for Corporate Governance Research 4<sup>th</sup> International Conference on Corporate Governance: Global Developments in Corporate Governance, July 3, 2006

“Finance and Accounting Overview: Research in Accounting Regulation, Status of US GAAP and IFRS,” Seminar panelists, USAID delegation from Belarus, hosted by Cleveland Council on World Affairs, sponsored by USAID, July 31, 2006

“Career Planning” AAA Doctoral Consortium, Tahoe, June 2006

“Workshop on Teaching International Accounting” panel member at AAA Mid-Atlantic Regional Meeting, Pittsburgh, April 2006

“An Examination of Internet Reporting by London-Listed Companies,” presented at the European Accounting Association Meeting, Dublin, March 2006 and the Academy of International Business Meeting, Beijing, China, June 2006

“Global Convergence of Accounting Standards,” Workshop presented at VIII International Congress on Innovations in Teaching Accounting and Business sponsored by Mexican Association of Accounting and Business Faculty, Mexico City, September 2005

“The Relationship between Competition and Business Segment Reporting Decisions Under IAS 14 Revised and the Management Approach, presented at the European Accounting Association Meeting, Goteborg, May 2005 (by Street), the 17th Asian Pacific Conference on International Accounting Issues, Wellington, NZ, November 2005 (by Street), and at the Academy of International Business Meeting, Quebec City, Canada by co-author N. B. Nichols July 2005

“The Role of Canada and the Other G4 Standard Setters in Defining the Ideal International Accounting Standard Setting Process,” presented at the CGA Canada Professional Development Day at the CAAA Conference, Vancouver, May 27, 2004

“A Historical Analysis of the Contribution of G4+1 to Accounting Thought and Theory,” presented at the European Accounting Association Conference, Prague, April 2004 and Aston University (Visiting Scholars Program) May 2004

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” presented at the European Accounting Association Conference, Prague, April 2004 and presented by co-author R. K. Larson at the Southeast AAA, Lexington, April 2004

“From the Tower of Babel to Transparency,” presented at Beta Alpha Psi National Student Seminar, Minneapolis, MN October 2003

“Updating the Accounting Curriculum: The MOU,” presented at Ohio Colleges Symposium sponsored by Case Western Reserve University, Cleveland, OH, September 2003

“GAAP Convergence 2002: The Untold Stories,” presented at Emerging Issues in International Accounting and Business 2003 Conference sponsored by Center for International Accounting Education and Research at Niagara University (plenary session), July 2003

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” presented at ICAEW/IAAER Symposium on The Future of Executive Incentive Plans: Design, Accounting and Governance, London, January 16-17, 2003 and the European Accounting Association Meeting, Seville, Spain April 2003 and the Academy of International Business Meeting, Monterey California, July 2003 (co-author S. Cereola)

“Large Accounting Firms’ Survey Explores Efforts in Latin America to Converge National Accounting Standards with IFRS” presented at Inter-American Development Bank Symposium, April 11, 2003

“Analysts’ Forecast Accuracy: Does Compliance with IAS GAAP and US-GAAP Matter?” presented by co-author Lindemann at European Accounting Association Meeting, Seville, April 2003 and by co-author Lindemann at the Global Finance Conference, Frankfurt, June 2003 (co-authors M. Glaum and J. Lindemann)

“Convergence and You,” presented at meeting of Dayton chapter of the American Association of Individual Investors, May 2003

Panel Discussion on “Accounting Research” with S. J. Gray and G. Meek, presented at 14<sup>th</sup> Asia Pacific Conference on International Accounting Issues, Los Angeles, November 23-26, 2002

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” presented at the European Accounting Association Meeting, Copenhagen, April 2002 and the 9<sup>th</sup> IAAER World Congress of Accounting Educators, Hong Kong, November 14-16, 2002 (co-author M. Glaum)

“International Accounting Standards: Strategies for Achieving Congruence,” plenary session at the Emerging Issues in International Accounting Conference, Niagara Falls, Canada, August 8-10, 2002

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” presented at the Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 28-31, 2001 (co-authors B. K. Behn and N. B. Nichols)

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” presented at the Academy of International Business Meeting, Sydney, Australia, November 2001, the Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 2001 (Best Paper Award) and the European Accounting Association Meeting, Copenhagen, April 2002 (co-author N. B. Nichols)

“Observance of International Accounting Standards: Factors Explaining Noncompliance by Companies Claiming to Adopt IASs,” presented at the International Association for Accounting Education and Research’s Third Biennial International Accounting Research Conference, Kobe Japan, October 6-7, 2000 and the European Accounting Association Annual Meeting, Athens, April 2001 (co-author S.J. Gray)

“The Impact of Recent Developments in International Accounting Standard Setting on the Structure and Content of Accounting Courses,” with G. Meek and F. Graves, presented at the Federation of Schools of Accountancy Annual Meeting, San Antonio, December 2000 and the AAA International Accounting Section Mid-Year Meeting, Phoenix, January 2001



“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. M. Bryant, presented at the Academy of International Business Annual Meeting, November 17-20, 2000, Phoenix

“Global Accounting Harmonization: The US Perspective,” presented at Einladung Zum Workshop “International Accounting,” Giessen University, Germany, June 15, 2000

"Research Issues in International Accounting," presented at the Northeast American Accounting Association Meeting, Boston, April 21, 2000

"Observance of International Accounting Standards" presented at the Global Finance Association Conference, Chicago (DePaul University), April 20, 2000

"Geographic Segmental Disclosures in the United States: Reporting Practices Enter a New Era," with N. B. Nichols and S. J. Gray, presented at the European Accounting Association Meeting, Munich, March 2000

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" with S. J. Gray and N. B. Nichols, presented at the Academy of International Business Annual Meeting, November 20-23, 1999, Charleston, SC and at the Emerging Issues in International Accounting sponsored by the Center for International Accounting Education and Research (Niagara University) and the Center for International Education and Research in Accounting (University of Illinois), August 5-7, 1999, Niagara Falls, NY

"An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma," with S. J. Gray and S. M. Bryant, presented at the European Accounting Association Meeting, May 5-7, 1999, Bordeaux, France

"International Accounting Standards in Practice" Plenary Session at "Accounting in the Global Markets of the Next Century," sponsored by Center for International Education and Research in Accounting (CIERA), Champaign, Illinois, April 22-24, 1999

"Acceptance and Observance of International Accounting Standards: The Goodwill Noncompliance Dilemma," with S. J. Gray and S. M. Bryant, presented at the Australia and New Zealand International Business Association Conference, Melbourne, November 6-7, 1998 (by co-author, Gray)

The GAP between US and IASC GAAP: An Empirical Study of US Corporate Compliance with International Accounting Standards,” presented at the Second Biennial IAAER International Accounting Research Conference and the Thirty-third International Accounting Conference, Chicago, October 2-3, 1998 (coauthor S. J. Gray)

“An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma,” with S. J. Gray and S. M. Bryant, presented at Deakin University Research Seminar, Melbourne, May 29, 1998

“A Review of the Evolution of the G4+1 and Its Impact on the Harmonization of Accounting Standards,” with K. Shaughnessy, presented at the Academy of Accounting Historians Research Conference, Dec. 4-6, 1997, Richmond, VA

“A Framework for the Development of Accounting Education Research,” opening keynote address at *Accounting Education Research Methods and Methodology Conference*, (Cardiff, Wales), sponsored by the British Accounting Association Education Section, March 1996

“Financial Reporting Through the Ages: 1970 Through Present,” *Festival of Accounting -- The Pacioli Seminar*, (proceedings published) sponsored by the Institute of Chartered Accountants of Scotland, 1994

"Male and Female Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Critical Perspectives on Accounting Symposium: Critically Re-appraising Accounting*, 1993

“Multivariate Statistical Analysis in Accounting Education Research,” Research Presentation for Doctoral Students, Virginia Commonwealth University, 1992

"Role Conflict Faced by Women and Men employed by Large Public Accounting Firms," with L. Byrne, *Women and Work Conference* sponsored by the Center for Research on Women and Minorities (University of Texas at Arlington), 1992

"Factors That Hinder the Upward Mobility of Women in Public Accounting Firms," *Women and Work Conference* sponsored by the Center for Research on Women and Minorities (the University of Texas at Arlington) and the US Small Business Administration, 1990 (coauthors R. Schroeder and B. Schwartz)

## **Editorial Boards**

Section Co-Editor:

- *Journal of International Financial Management and Accounting*, Institutional Perspectives Section, 2001-present

Editorial Advisory Board

- *Meditari Accountancy Research*, 2013-present
- *Central European Business Review*, 2014-present

Consulting Editor

- *Journal of Management Information Systems*, 2010-present
- *Accounting Education: An International Journal*, 2005-2006

Associate Editor:

- *Journal of International Accounting Research*, 2001-2004 (Journal of the International Accounting Section of the American Accounting Association)
- *Accounting Education: An International Journal*, 1998-2001

Editorial Board:

- *Accounting and Business Research*, 2013-present
- *Audit Financiar*, 2012-present

- *Journal of International Accounting, Auditing and Taxation*, 1996-present
- *Contabilitatea expertiza si auditul afacerilor*, 2014-present.
- *Journal of International Accounting Research*, 2005-2011
- *Accounting in Europe*, 2009-present
- *Research in Accounting in Emerging Economies*, 2011-present
- *Advances in Accounting Education* (formerly *Accounting Education: A Journal of Theory, Practice, and Research*), 1994-2001
- *Accounting Enquiries*, 1992-2002
- *Accounting Historians Journal*, 1998-1999
- *Accounting Education: An International Journal*, 1995-1997
- *Advances in Accounting*, 1993-1996

Scientific Committee:

- Romanian Chamber of Financial Auditors Journal 2011-present

Ad Hoc Reviewer:

- *Accounting and Business Research*, 2006-2012
- *Advances in Accounting* 2007
- *British Accounting Review*, 2006
- *Accounting History*, 2004
- *Accounting Horizons*, 2001
- *International Journal of Accounting*, 1998 – 2001
- *Advances in International Accounting*, 2000-2001
- *Advances in Accounting* 1999-2000 and 2003
- *Issues in Accounting Education*, 1996-1998
- *Advances in Public Interest Accounting*, 1993-1999
- *Journal of Accounting Education*, 1987-1995

## SERVICE

### National and International

*International Association for Accounting Education and Research*

- Director of Research and Educational Activities November 2010 – present
  - Coordinator Deloitte Scholars Program (for emerging scholars in transitional economies), 2013-present
  - Member IAAER Advisory Panel to IFAC
  - IAAER and ICAS Informing the IAASB Standard Setting Process (in collaboration with IAASB), Member Program Advisory Committee and Project Coordinator 2015-present
  - IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 5), Member Program Advisory Committee and Project Coordinator 2014-present
  - IAAER, ACCA, IIRC, Research to Support the Further Development of Integrated Reporting, Member Program Advisory Committee, 2014-present
  - IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Bucharest, Romania (in collaboration with AMIS) 2010-present
  - IAAER Paper Development Workshop to Develop Research Skills Capacity of Early Career

Scholars, Workshop Coordinator, (funded by among others CIMA and KPMG Foundation and KPMG South Africa) East London, South Africa 2015

°IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 4), Member Program Advisory Committee and Project Coordinator 2011-2014

°IAAER Informing the IAASB Standard Setting Process (in collaboration with IAASB and KPMG Round 2), Member Program Advisory Committee and Project Coordinator 2012-2014

°IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Florence, Italy (in collaboration with IAAER World Congress of Accounting Educators and Researchers) November 2014

°Coordinator of Plenaries and Symposia IAAER World Congress of Accounting Educators and Researchers, November 2014

°IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, South Africa 2011-2013

°IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Consortium George, South Africa 2011

°Roundtable coordinator, Boston October 2011, Building a Research Capacity for the IASB (IAAER dialogue with IASB Board and Staff members)

°ACCA and IAAER Roundtable Planning Committee, Building a Research Capacity for the IASB, (dialogue of researchers and funding agencies with IASB Board and Staff members)

°Scientific Committee, Accounting Renaissance: Lessons from the Crisis and Looking into the Future. Learning from Histories and Institutions, Sponsors University Ca' Foscari (Venice), IAAER, and Financial Reporting (Journal) (Conference November 2011)

° Member Planning Committee, Southern African Accounting Association 2011 International Conference with IAAER (conference June 2011)

°Supervise IAAER staff (financial statement preparation and website)

- Past President November 2010 –November 2013) see also DREA above

- President 2006-November 2010.

°IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 3), Member Program Advisory Committee and Project Coordinator 2008-2011

°IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, Bucharest 2010-2011 and Malaysia 2011-2012.

°Member Planning Committee, IAARF 10th International Accounting Conference in collaboration with IAAER (conference January 2011)

°Member Scientific Committee, AMIS International Conference (Academy of Economic Studies of Bucharest), 2008-2011

°IAAER Liability and Equity Distinctions Research Program (in collaboration with IASB and KPMG Round 2), Member Program Advisory Committee and Project Coordinator 2007-2008

°IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAASB, Member Program Advisory Committee and Project Coordinator 2008–2011

°IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 2), Member Program Advisory Committee 2010-2012

°IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 1), Member Program Advisory Committee 2007–2010

°IAAER ACCA IFRS for SME's Roundtable Planning Committee 2008-2010 (Roundtables held in New York/October 2009, Brussels/January 2010, Johannesburg/February 2010)

°IAAER ACCA Carbon Accounting Roundtable Planning Committee 2010 (Roundtables held in Dayton, Sydney, and India Kuala Lumpur 2010)

°IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Consortia held in Bucharest and Kuala Lumpur, 2010

°IAAER ACCA Paper Development Workshop Project Coordinator (Bucharest June 2008 and 2009)

°Panels and Plenary Session Coordinator, IAAER and AAA International Section Joint Meeting, February 2008

- Vice-President Research, 2004-2006

°IAAER Reporting Financial Performance Research Program (in collaboration with IASB, FASB, and KPMG, Round 1), Member Program Advisory Committee and Project Coordinator 2005-2007

°Coordinator of Plenary Sessions and Symposia at the International Research Conference for Accounting Educators (Bordeaux, September 2005)

°Coordinator IAAER Globalization Conference (in collaboration with IASB, FASB, and KPMG) (Bordeaux, September 2005)

°Co-Chair Scientific Committee 10<sup>th</sup> World Congress of Accounting Educators (Istanbul, November 2006)

- Vice-President Publications/Communications, 2000-2004

°Editor *COSMOS Accountancy Chronicle*

°Web Site Coordinator (www.iaaer.org)

°IFAD (International Forum on Accountancy Development) Representative 2001

- Editor *COSMOS Accountancy Chronicle*, 1997-2000

#### *IFRS Foundation*

- Education Advisory Group, 2008-present

#### *Beta Alpha Psi*

- Professional Partners (previously Advisory Forum) 2010-August 2015 (representing IAAER).
- International Task Force 2011-2012
- Past President August 2005-August 2006
- President August 2004-August 2005
- President Elect August 2003-August 2004
- Chair International Strategic Planning Committee, 2002-2003
- Director of Administration and Publications (Board of Directors), 1998-2002
- National Meeting Chair, 2000
- Atlantic Coast Regional Director, 1992-1995
- Coordinator National Leadership Conference, 1992 and 1994
- Coordinator Atlantic Coast Leadership Conference, 1993
- International Strategic Planning Committee, 1993-1994
- BAP Representative at UNEAS (Union of European Accountancy Students) Conferences, Summer 1994 (London) and Fall 1994 (Copenhagen)

*American Accounting Association*

- AAA Nominations Committee 2006, 2007, and 2008
- Council member (representing International Accounting Section) 2005-2007
- AAA FASB Conference Committee 2007/2008
- AAA New Faculty Consortium Committee 2006-2007, Chair 2007-2008
- AAA Doctoral Consortium Committee 2005/2006
- AAA/KPMG International Accounting Research Conference Committee, 1996/97 and 1998/99
- 1998 Annual Program Committee (International Accounting Section Representative)
- International Accounting Section
  - Chair Nominations Committee, 2007-2008
  - Advisory Board 2007-2008
  - Past President August 2006-August 2007
  - President August 2005-August 2006
  - Vice-Chair Academic 2004-2005
  - Secretary 2002-2004
  - Mid-Year Meeting Co-Chair 2002
  - Nominations Committee 2000-2001
  - 1999, 2000, 2001 Mid-Year Meeting Chair
  - 1998 Annual Program Committee Co-Chair
  - Membership Committee Chair, 1996-1997
  - External Relations Committee, 1996-1997

*AICPA*

- Facilitator of educator breakout sessions IFRS Foundation and AICPA IFRS Conferences, 2009 and 2011
- Member Staff Advisory Group to AICPA Examinations Team to Facilitate Integration of IFRS/International Standards into the Uniform CPA Examination, 2008 – 2009
- Member Distinguished Achievement in Accounting Education Award Task Force 2009-2010
- Member Staff Advisory Group providing input on AICPA comment letter to the SEC on the IFRS Roadmap, 2008

*ICAEW*

- Member Information for Better Markets 2007-2015 Conference Steering Committee

*Japanese Institute of International Accounting Education*

- Non-resident Advisor, 2001-present

*Center for International Accounting Education and Research (CIAER)*

- Fellow 2001 – present

ESSEC University, France

- Member Dissertation Committee (Rucsandra Moldovan), 2013-2015

University of Western Australia

- Member Board of Examiners Ph.D. thesis (Bader A J J Al-Shammari), 2005

University of Calcutta, India

- Member Board of Examiners Ph.D. thesis (Sri Swagata Sen), 2004

*Academy of Accounting Historians*

- Member Organizing Committee of 10<sup>th</sup> World Congress of Accounting Historians

- Chair Manuscript Award Committee, 2000, 1999, 1998 and 1997
- Co-Chair Manuscript Award Committee, 1996
- Overseas Outreach Committee, 1995 and 1996

*Association of Chartered Accountants in the United States (ACAUS)*

- Education Award Selection Committee, 1998

*British Accounting Association -- Accounting Education Section*

- *Accounting Education Research Methods and Methodology* Conference Organizer (with Richard Wilson and Neil Marriott), Cardiff University (UK), March 1996.

*Federation of Schools of Accountancy*

- Accounting Education Research Committee, 1993-1994

## **University of Dayton**

*University*

- Attended Hiring for Mission Retreat, 2007, 2012 and 2015
- Attended New Chairs Meeting Fall 2012 and Spring 2013
- Attended Monthly Chairs Collaboratives 2012-present
- Member Internationalizing the Curriculum Committee, 2005-2007

*School of Business*

- Member Leadership Committee 2012-present
- Member SBA Graduate Committee 2015-present
- Member SBA Promotion and Tenure Committee, 2004-2008 (Chair 2006-2008) and 2010-2012
- Chair SBA Dean Search Committee, 2011
- Member SBA Dean Search Committee, 2007-2008
- Member Research Grant Selection Committee, 2003-2006 (Chair 2005) and 2014
- Member Endowed Chair Search Committee, MIS Department, 2002

*Department of Accounting*

- Director UD IFAC Research Center
- Chair Accounting Department Search Committee 2015
- Drafted Proposal for MPAcc Program 2014-2015
- Co-Chair Accounting Department Chair Search Committee 2013 and 2014
- Prepared AACSB Maintenance of Accounting Accreditation Report 2012-2013
- Department Promotion and Tenure Committee 2002-2012 (Chair 2004-2008 and 2010-2012)
- Member Accounting Department Search Committee, 2012
- Member Accounting Department Chair Search Committee, 2011-2012
- Sabbatical Selection Committee, 2004 – 2008
- Assisted with preparing and proof reading AACSB report 2009
- Drafted and Updated Departmental Journal Ranking List, 2003-2006
- Drafted “Institutional Perspective” section of AACSB report, 2003
- Drafted “Intellectual Contributions” section of Strategic Plan, 2002

## **James Madison University**

*College of Business*

- Director, Center for Research in Accounting Education, 1997- June 2002

- International Business Advisory Board 1997-June 2002
- International Business Program Review Committee, 1997-1999
- Chair, Whampler Longacre Professorship Selection Committee, 2000
- Member, Wheat First Professorship Selection Committee, 2000
- Dean's Executive Advisory Council (Faculty Member), 1992-1996
- Eminent Scholars Selection Committee, 1996
- Strategic Planning Committee, 1992/93
- Executive Lecture Series Organizer

#### *School of Accounting*

- Chair, Master's Degree Program Committee, 2000-2001
- Chair, Research Evaluation Committee, 2000-2001
- Recruiting Committee 2000-2001
- Chair, Recruiting Committee, 1999-2000
- Masters of Science in Accounting Committee, 2000-2002
- Financial Accounting Curriculum Reengineering Committee, 1999
- Master of Science in Accounting Curriculum Reengineering Committee, 1999 -2000
- Strategic Planning Committee, 1998
- Beta Alpha Psi, Eta Delta Chapter Faculty Advisor, 1988-1992 and Fall 1995-1997  
Superior Chapter Award all years
- Coordinator, International Internship Program, 1991-2001  
Students placed in Caracas, Venezuela; Madrid, Spain; London, England; Moscow, Russia; Warsaw, Poland; Milan, Italy; Paris, France; and Frankfurt, Germany
- Masters Degree Comprehensive Exam Committees, 1989-1999

#### *University*

- Research Advisory Committee, 1999-June 2002
- Chair, Summer Teaching Grant Committee, 1993
- Honors Program Advisory Committee 1992-1994
- Selection Committee for Summer Teaching Grants, 1991-1992
- Panel Member, Faculty Assistance Workshops on Successful Proposal Writing, 1991 and 1992
- Honor Code Advisory Committee, 1988-1990

### **ACTIVITIES**

Attended IFAC IAAER Roundtable, East London South Africa, June 30, 2015.

Visited IFAC to discuss UD IFAC Research Center and research collaborations to inform the IAASB.

Attended IFRS Foundation ABR Research Forum, Oxford University Said Business School, Oxford, UK, October 2, 2014.

Attended ACCA Roundtable, Channeling Corporate Behavior, NY, January 14, 2014

Attended USCIB International Leadership Award Dinner, Guest of Deloitte, NY, November 28, 2012 and September 18, 2013

Visited Cracow University (Poland). Met with Rector, International Office and Accounting and Finance Faculty. Discussed collaborations with UD and IAAER, October 2013 (Guest of Rector)



Attended 100<sup>th</sup> Anniversary of Bucharest University of Economic Studies, Bucharest, April 1-6, 2013 (Guest of Rector)

Interviewed by Robert Bruce regarding launch of Deloitte IAAER Scholars program, January 2013, <http://www.iasplus.com/en/othernews/research-and-education/robert-bruce-donna-street>, see also <http://www.iasplus.com/en/news/2013/02/robert-bruce-on-scholars> and <http://www.iasplus.com/en/news/2013/02/deloitte-scholars>

Attended IASB Workshop on Policy Oriented Research, London, December 20, 2012

Attended KPMG Executive Education Course – IFRS vs.US GAAP, August 23-25, 2011, NY

Represented IAAER at Roundtables hosted by IAAER and ACCA (September 2011 London) and IAAER (October 2011 Boston) to discuss building research capacity at the IASB

Represented IAAER at IFRS Foundation Trustees Roundtable, London, June 2011

Represented IAAER at IFRS Foundation Monitoring Board Roundtable, San Francisco, 2011

Attended ICAEW Better Markets December 2006, 2007, 2008, 2009, 2010, and 2012

Represented IAAER at IFAC World Congress of Accountants (invited guest), Kuala Lumpur, November 2010

Represented IAAER at ACCA Roundtables on Climate Change and the CFO, Dayton, March 2010 and Kuala Lumpur November 2010

Represented IAAER at CReCER (by invitation), sponsored by IFAC, World Bank, InterAmerican Development Bank, and Global Public Policy Committee of the six international accounting firms, Panama City, October 2010

Represented IAAER at ACCA Roundtable on SMEs and Differential Reporting, October 2009, New York

Visiting Scholar University of Edinburgh, May 2009

Visiting Scholar University of Glasgow, September 2008

Visiting Scholar Giessen University (Frankfurt, Germany) Summer 2008, Summer 2007, Summer 2006, Winter 2005, and Summer 2001

Represented IAAER at Fourth Annual Global Public Policy Symposium (by invitation), sponsored by 6 largest international accounting firms, NY, January 2008

Visiting Scholar Aston University (Birmingham, UK), May 2004 and April 2006

Testified before Trustees of IASC Foundation (IAAER Executive Committee position on Constitutional Review), June 2004

Coordinator UD Toulouse/Paris Study Tour (MBA 609), March 2003 and London Study Tour (MBA 609b) July 2003, July 2004, and July 2005

Attended ICAEW Symposium on Executive Compensation, January 2003

Attended ICAEW Roundtable on IAS and US GAAP, August 2001

Represented IAAER at IFAD (International Forum on Accountancy Development) Meeting, April 2001

Attended IASB/IFAD Seminar on “Implementation of International Standards for Accounting and Auditing” at Inter-American Development Bank, April 2001

Participant Arthur Andersen Faculty Symposium, October 1999

Participant PwC Southeast Academia Seminar, May 1999

Participant KPMG Workshop (SEC Reporting and Compliance), December 1997

JMU Semester in London Program, Faculty Member in Residence, Summer 1996

KPMG Faculty Internship (part of JMU Educational Leave Program), Fall 1994

American Graduate School of International Management Presidential Winterim Fellow, 1992

## **MEMBERSHIPS**

International Association for Accounting Education and Research (IAAER)

American Accounting Association (AAA) (and International Section)

ICAEW Financial Reporting Faculty

Financial Executives International

AICPA

Ohio Society of CPAs

Beta Alpha Psi

Phi Kappa Phi

Beta Gamma Sigma

## **SARAH J WEBBER**

410 Miriam Hall  
300 College Park  
Dayton, Ohio 45469-2242

Phone (937) 229-2432  
Fax (937) 229-2270  
Email swebber1@udayton.edu

### **EDUCATION**

Capital University Law School: LLM in Taxation, May 2010  
The Ohio State University Moritz College of Law: Juris Doctor, 2007  
University of Dayton: Masters in Business, Accounting Concentration, 2003  
University of Dayton: Bachelor of Science, Accounting and Finance, 2003

### **CERTIFICATIONS**

Certified Public Accountant (2004)  
Attorney at Law, Licensed in Ohio (2007); Inactive 2011

### **TEACHING EXPERIENCE**

University of Dayton

Assistant Professor (2011 – Present)  
Lecturer (2010-2011)  
Adjunct Professor (2008-2010)  
MBA 5<sup>th</sup> Year Accounting Advisor (2014- Present)

ACC 420, Federal Income Taxation (Fall 2008 – Present).

ACC 421/MBA 604A, Taxes and Business Strategy (Fall 2009 – Present).

ACC 420H, Honors Introduction to Federal Income Taxation (Fall 2011 – Present).

MBA 609A, Special Topics in Taxation (Fall 2011- Present)

MBA 609B, Independent Research (Summer 2013- Present)

MBA 609A Special Topics: Business Law (Summer 2013- Present)

### **PUBLICATIONS**

Archambeault, D., Webber, S, and Greenlee, J. “*Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011,*” forthcoming, *Nonprofit and Voluntary Sector Quarterly*.

Webber, S. and Archambeault, D. “Whistleblowing: Not So Simple for Accountants,” forthcoming, *The CPA Journal*.

Archambeault, D. and Webber, S. "Whistleblowing 101," *The CPA Journal*, 60-64 (July 2015).

Davis-Nozemack, K. and Webber, S. "Lost Opportunities: The Underuse of Tax Whistleblowers," *Administrative Law Review*, Vol. 67, No. 2, 321-367 (2015).

Cook, J.K. and Webber, S. "Documenting Non-Cash Charitable Contributions: No Second Chances," *The CPA Journal*, 40-44 (May 2014).

Webber, S., Nichols, N.B., Street, Donna L., and Cereola, S. "Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An analysis of Frequency of Occurrence, Materiality and Rationale." *Research in Accounting Regulation*. Vol. 25, Issue 2. 236-251 (Nov. 2013).

Webber, S. and Greenlee, J. "Should Religious Organizations Worry about IRS Audits?" *The Exempt Organization Tax Review*, Vol. 72, No. 3. (Sept. 2013).

Webber, S. and Davis-Nozemack, K. "NOL Poison Pills: Using Corporate Law for Tax Purposes." 117 *Journal of Taxation*. 312-318 (Dec. 2012).

Davis-Nozemack, K. and Webber, S. "Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds," 32 *Virginia Tax Review*. 78-132 (2012).

Cook, J.K. and Webber, S. "The Charitable Contribution of a Home: A Deduction up in Smoke?" *The CPA Journal*, 38-42 (May 2012).

Webber, S. "Don't Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and Its Use as an Economic Policy Tool." 45 *John Marshall Law Review*, 23-50 (2011).

Westendorf, S. "Compensation through Ownership: The Use of the ESOP in Entrepreneurial Ventures," 1 *Entrepreneurial Business Law Journal*, 195 (2006).

## **PRESENTATIONS**

Academy of Legal Studies in Business 2015 Annual Conference, Philadelphia, Pennsylvania, Research Presentation, "*The Wait is Over? Using Unreasonable Delay as a Determination in Tax Court*," August 7, 2015.

American Taxation Association 2015 Mid-Year Meeting, Washington, D.C., Paper Presentation, "Whistleblower Determinations as a Ticket in to Tax Court," February 28, 2015.

American Business Law Journal 2012 Invited Scholars Colloquium, Kansas City, Missouri "*The Tainted Whistleblower Dilemma*," August 8, 2012

Academy of Legal Studies in Business 2012 Annual Conference, Kansas City, Missouri, Research Presentation, “*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations’ Response to Working Poor Assistance*,” August 10, 2012.

American Accounting Association 2012 Conference on Teaching and Learning in Accounting, Washington D.C., Craft of Teaching Panel, “*Breaking Down the Asynchronous Barrier: Tips to a Successful Short-Term Online Course Format*,” August 4, 2012.

Association for Research on Nonprofits and Voluntary Action 2011 Annual Conference, Toronto, Canada, Research Presentation, “*IRS Audits of Religious Organizations: Is Anyone Watching the Money?*” November 17, 2011.

Dayton Association of Tax Professionals, Dayton, Ohio, CPE Course, “*Burning Down the House*,” November 7, 2011.

Critical Perspectives in Tax Policy Conference, Emory University School of Law, Atlanta, Georgia, Research Presentation, “*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations’ Response to Working Poor Assistance*,” September 17, 2011.

Academy of Legal Studies in Business 2011 Annual Conference, New Orleans, Louisiana, Research Presentation, “*Don’t Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and its Use as an Economic Policy Tool*,” August 10, 2011.

### **RESEARCH IN PROGRESS**

*Whistleblower Determinations as a Ticket into Tax Court*, revise and resubmit decision January 2015, *Journal of Legal Tax Research*.

*Burning Down the House: Evaluating a Charitable Contribution Deduction with Indirect Benefits*. Co-authored with John Cook, Editing Manuscript

*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations’ Response to Working Poor Assistance*; Research in Progress

*Unauthorized Practice of Law for Accountants*; Research in Progress

*State and Local Taxation Ramifications of Foreign Earned Income*; Research in Progress

*Financial Statement Presentation: Use of non-IFRS performance measures*, Research in Progress

### **EDITORIAL EXPERIENCE**

*CPA Voice*

*American Business Law Journal*

*Journal of Legal Tax Research*

Editorial Advisory Board 2013- Present

Ad Hoc Reviewer- 2012- Present

Ad Hoc Reviewer- 2012- Present

## **PROFESSIONAL SERVICE**

American Taxation Association

Legal Research Committee Member 2012-2013; 2013- present

Concerns of New Faculty Committee 2011-2012

Tax Policy Committee, Exempt Organizations Sub-Committee Volunteer

University of Dayton, Voluntary Income Tax Assistance Program Faculty Coordinator

University of Dayton, Graduation Marshal

University of Dayton, Tax Team Coach

## **COMMUNITY SERVICE**

House of Bread, Dayton, Ohio

Treasurer, June 2010- 2013

Board of Directors, January 2010 - 2013

Finance Committee, November 2009 - 2013

Habitat for Humanity Volunteer

Dress for Success Clothing Drive Organizer

## **HONORS & AWARDS**

University of Dayton

Beta Gamma Sigma Business Honorary

Beta Alpha Psi Accounting Honorary, President, 2002

The Ohio State University Moritz College of Law

Business Law Society, President, 2005

Mediation Competition Finalist and Regional Qualifier

Capital University Law School

Graduate Tax Merit Scholarship

## **CONTINUING PROFESSIONAL EDUCATION**

American Taxation Association 2015 Mid-Year Meeting, February 2015, Washington, D.C.

American Taxation Association 2014 Mid-Year Meeting, February 2014, San Antonio, TX.

American Accounting Association Annual Conference on Teaching and Learning in Accounting, August 2012, Washington D.C.

American Accounting Association Annual Conference, August 2011, Denver, Colorado

American Accounting Association Annual Conference, Ethics Boot Camp, August 2011, Denver, Colorado

American Taxation Association- Mid-Year Meeting, March 2011, Washington, D.C.

National Law Foundation, Ohio Legal Ethics Seminar December 2010, Online

Preparation and Filing of the Federal Estate and Gift Tax Returns and Ohio State Tax Return Seminar, May 2010, Dayton, Ohio

Accounting and Auditing Update and Review, August 2009, Cincinnati, Ohio

Sole Practitioner & Small Practice - State and Federal Tax Update, January 22, 2009, Dayton, Ohio

Sole Practitioner & Small Practice-Ethics: Most Common Problems, August 28, 2008, Dayton, Ohio

Accounting and Auditing Update and Review, August 7, 2008, Cincinnati, Ohio

Professional Issues Updates, Ohio Society of CPAs, May 28, 2008, Dayton, Ohio

Sole Practitioner & Small Practice –Current Tax Issues, May 15, 2008, Dayton, Ohio

Cleveland Bar Association Tax Institute, November 1 & 2, 2007, Cleveland, Ohio

#### **MEMBERSHIPS**

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

American Accounting Association

American Accounting Association-Taxation Section

Academy of Legal Studies in Business

International Association for Accounting Education & Research

## Lucian Zelazny

Assistant Professor  
Department of Accounting  
University of Dayton  
Cell: 540.230.8989 • [lucian@zelazny.net](mailto:lucian@zelazny.net)

### EDUCATION

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<b>Virginia Tech</b> , Blacksburg, Virginia	
Ph.D., Accounting and Information Systems	July 2011
<b>Virginia Tech</b> , Blacksburg, Virginia	
Master of Accountancy and Information Systems	May 1998
<b>Virginia Tech</b> , Blacksburg, Virginia	
B.S., Health and Physical Education (Sports Management)	May 1991

### RESEARCH

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#### **Interests:**

Accounting Information Systems, Information Systems Analysis and Design, IS Audit and Assurance, Visual Analytics, Team Member Satisfaction, Information System Development Success, and Knowledge Representation

#### **Dissertation:**

Towards a Theory of Information Systems Development Success: Perspectives of Software Development Team Members

**Dissertation Co-Chairs:** Dr. France Bélanger and Dr. David P. Tegarden  
**Committee Members:** Dr. James D. (Sean) Arthur, Dr. Reza Barkhi,  
and Dr. Tarun K. Sen

#### **Refereed Journal Articles:**

Raiborn, C., Butler, J., Zelazny, L.M., (2013). "Standard Costing Variances: Potential Red Flags of Fraud?" Cost Management/Thomson Reuters RIA (27:3) May/June, pp. 16-27.

#### **Premiere Refereed Conference Proceedings:**

Zelazny, L.M., Bélanger, F., Tegarden, D.P., (2012). "Toward a Model of Information System Development Success: Perceptions of Information Systems Development Team Members." Proceedings of the 33<sup>rd</sup> International Conference on Information Systems (ICIS), Orlando, FL, 2012.

#### **Other Refereed Conference Proceedings:**

Zelazny, L.Z., Bélanger, F., Tegarden, D.P., (2012). *Refereed Poster*: "Team Members' Perspectives on Information Systems Development (ISD) Success." Project Management and IS Development Section of the 18<sup>th</sup> Americas Conference on information Systems (AMCIS), Seattle, WA.

Raiborn, C., Butler, J., Zelazny, L.M., (2012). *Refereed Abstract*: "Standard Costing Variances: Red Flags of Fraud?" Forensic and Investigative Accounting Section, American Accounting Association. Sarasota, FL



Raiborn, C., Butler, J., Zelazny, L.M., (2012). *Professional Presentation*: “Standard Costing Variances: Red Flags of Fraud?” Forensic and Investigative Accounting Section, American Accounting Association. Chicago, IL

Zelazny, L.M. (2009). *Refereed Doctoral Consortium*: “Information systems Development Success: Perspectives of Software Development Team Members.” Proceedings of the 15<sup>th</sup> Americas Conference on Information Systems (AMCIS) Annual Conference, San Francisco, CA, August 6-9.

Zelazny, L.M. (2008). *Refereed Abstract*: “Value Differences Between IT and non-IT Students.” Presented at the National Decision Sciences Institute (DSI) 39<sup>th</sup> Annual Conference, Baltimore, MD.

### **Research in Progress:**

Zelazny, L.M., Bélanger, F., Tegarden, D.P., “Impact of Software Quality and Project Achievement on Project Satisfaction: An Information Systems Developer’s Perspective”. *Submitted to leading research journal 9-25-2015*.

Tegarden, D.P., Zelazny, L.M., Arthur, S., “Developers’ Perception of Process Maturity and Project Quality’s impact on Success of IT Projects”. *Analysis*.

Zelazny, L.M., Scalan, G. “The Effect of Cognitive Absorption on IT Audit Tasks.” *Targeted at JIS*. Stage: Literature Review.

Zelazny, L.M., Stover, R., "Transforming and Developing Millennial Talent". *Targeted at J. of Accountancy*. Stage: *Planning*

Zelazny, L.M., Bélanger, F., Tegarden, D.P., “Project Managers are From Mars and Developers are From Venus: Perceptual Differences of Information System Project Success” Stage: *Planning*.

Zelazny, L.M., “The Effect of System Development Methodologies on Information Systems Development Team Member Satisfaction.” Stage: *Planning*.

### **Development Activities:**

- Conference Attendance: AAA Annual Meeting, Chicago, IL. (August 8<sup>th</sup> – 12<sup>th</sup> 2015)
- 24<sup>th</sup> Annual Research Workshop on Strategic and Emerging Technologies: AAA Annual Meeting, Chicago, IL. (August 8<sup>th</sup> 2015)
- Big Data Workshop: AAA IS Section Midyear Meeting, Charleston, SC. (January 22<sup>nd</sup> 2015)
- Conference Attendance: AAA IS Section Midyear Meeting, Charleston, SC. (January 22<sup>nd</sup> – 24<sup>th</sup> 2015)
- Seminar: AACSB Applied Assessment Seminar, Tampa Bay, FL. (October 31<sup>st</sup> – November 1<sup>st</sup> 2014)
- Seminar: AACSB Assessment Seminar, Tampa Bay, FL. (October 29<sup>th</sup> – October 30<sup>th</sup> 2014)
- AAA/E&Y 2012 New Faculty Consortium, Leesburg, VA (February 2012)
- Conference Attendance: AAA IS Section Midyear Meeting, Scottsdale, AZ. (January 6<sup>th</sup> – 7<sup>th</sup> 2012)
- AIS New Scholar Consortium: AAA IS Section Midyear Meeting, Scottsdale, AZ. (January 5<sup>th</sup> 2012)
- Doctoral Consortium: Americas Conference on Information Systems - AMCIS (August 2009), San Francisco, CA.

- Doctoral Consortium: Southern Association of Information Systems - SAIS (March 2009), Charleston, SC.

## **TEACHING**

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### **University of Dayton**

*Assistant Professor*, Department of Accounting: 2014 - present

#### **Courses Taught:**

##### 341 Accounting Information Systems

- A study of accounting information systems technologies used to enhance business process operations, management of risks and controls, and management of information resources.
- Taught two sections: Spring 2015, Fall 2014, Spring 2014, and currently teaching two sections: Fall 2015.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

### **Texas State University – San Marcos**

*Assistant Professor*, Department of Accounting: 2010 - 2013

#### **Courses Taught:**

##### 5371 Accounting Information Systems (*Graduate*)

- A study of accounting information systems technologies used to enhance business process operations, management of risks and controls, and management of information resources.
- Taught two sections: Fall 2010 and Spring 2011. Taught one section: Fall 2011, Spring 2012, Fall 2012, Spring 2013, and Fall 2013.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

##### 3385 Accounting Information Systems (*Undergraduate*)

- A study of elements of theory, procedures, and practice relating to system design and implementation for manual and computerized accounting information systems. Emphasis placed on system selection, data entry, file structure, internal control implementation, and report generation for various information end-users.
- Taught two sections: Fall 2010 and Spring 2011. Taught one section: Fall 2011, Spring 2012, Fall 2012, and Spring 2013.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

##### 3365 Cost Accounting

- This course relates to the study of cost/management accounting within the manufacturing and merchandising environments.
- Taught two sections: Fall 2011, Spring 2012, Fall 2012, and Spring 2013. Taught one section: Summer 2013.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

##### 2362 Introduction to Managerial Accounting

- An introduction to the use of accounting information as an aid to management decision making, budgeting, and the control process, including accounting reports, and related ethical responsibilities.

- Taught one section: Summer 2013.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

## **Virginia Tech**

*Graduate Teaching Assistant, Department of Accounting and Information Systems:*

2006 - 2010

### **Accounting Courses Taught:**

#### 2004 Survey of Accounting

- This course is to provide a foundation of accounting knowledge for students not pursuing a major in the College of Business.
- Taught two sections, 88 students total (Spring 08).
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

#### 2115 Principles of Accounting I – Financial

- This course is to provide a foundation of financial accounting knowledge for accounting students and students pursuing a major in the College of Business.
- Taught two sections, 121 students total (Spring 09).
- Responsible for delivering course material, management of course WWW site, and keeping coordinated with other instructors.

#### 2116 Principles of Accounting II – Managerial

- This course is to provide a foundation of managerial accounting knowledge for accounting students and students pursuing a major in the College of Business.
- Taught two sections in the Fall of 2008, 99 students total.
  - Responsible for delivering course material, management of course WWW site, and keeping coordinated with other instructors.
- Taught one section in the Summer of 2009, 19 students total.
  - Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

#### 3504 Accounting Systems and Controls

- This course is intended to be an in-depth study of the application of information systems knowledge to the accounting environment. Emphasis is on developing students' abilities to understand the processing of accounting data in a computer-based environment and the controls that are necessary to assure the accuracy and reliability of the data processed by the accounting system.
- Taught one section with 19 students total (Summer 09).
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

### **Information Systems Courses Taught:**

#### 1504 Introduction to Business Information Systems

- This course provides an introduction to the development, use and management of information systems within a business organization.
- Taught two sections with 19 students each (Summer 08).
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

2504 Personal Computers in Business

- This course provides students with basic and advanced spreadsheet skills along with basic programming skills transferable to solving real-world business problems.
- Taught one section with 15 students (Summer 07).
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

3515 Information Systems Development I

- This course deals with modeling semantically-driven object-oriented information systems. Specifically, this course focuses on requirements analysis and modeling using UML 2.0.
- Taught one section with seven students (Fall 07).
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

*Instructor*, Department of Business Information Technology: 1999 - 2006

**Courses Taught:**

2405 Quantitative Methods I

- This course is designed to provide an introduction to the concepts and applications of statistics in managerial decision-making. Topics covered include data collection, descriptive statistics, probability theory, sampling distributions, and statistical inference.
- Taught three sections each Fall and four sections each Spring with between 80-100 students per section.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

2406 Quantitative Methods II

- This course is designed to provide an introduction to the concepts and applications of statistics in managerial decision-making. Topics covered include Regression, Forecasting, Decision Analysis, Linear Programming, and Network Models.
- Taught one section each Fall with between 80-100 students per section.
- Responsible for all aspects of the course including course material, exams, assignments, and course WWW site.

*Graduate Teaching Assistant*, Department of Accounting and Information Systems:  
1996 - 1998

**Courses Taught:**

1504 Introduction to Computers

- Responsible for all aspects of the course including course material, exams, and assignments.

2115 Principles of Accounting I - Financial

- Responsible for delivering course material, office hours, and grading exams.

## **PROFESSIONAL EXPERIENCE**

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### **Software Development**

**President/Owner**, Agile Information Inc., Blacksburg, VA, 2003-2006

- Designed and developed the Environmental, Health, & Safety Tracking system (EHSTS). The EHSTS tracks the care and maintenance of hazardous materials as well as the training and certification of employees. The EHSTS was programmed using VB.net and MS SQL Server 2005.

**Software Architect, Pro IT Consulting, Princeton, WV, 2000-2003**

- Designed and implemented the Fulfillment and Mailing System (FMS) for a fortune 100 company using VB.net, MS SQL Server 2000, and Windows 2000. FMS is a large scale client server application developed for a large fulfillment center and is used for order fulfillment and to produce mass mailings.
- Designed and implemented a distributed Consumer Promotions Tracking System (CPS) using the Microsoft DNA architecture, VB 6.0, Windows 2000, COM+, and MS SQL Server 7.0 for a fortune 100 company. CPS consists of over 15 client machines accessing business logic and data components via COM+ on a centralized server.

**Applications Developer, Comprehensive Computer Solutions Inc., Christiansburg, VA, 1999-2000**

- Designed and implemented an intranet Project Tracking System for a large Architectural and Engineering firm using VB 6.0, VB WebClasses, SQL Server 7.0, DHTML, SMTP, and Java Script. The system included advanced search capabilities, multiple security levels which allowed/restricted users from viewing/changing information, and voting for project changes with e-mail notification.
- Designed and began implementation on a Library Tracking System for a large Architectural and Engineering firm. Responsible for tracking over 9,000 volumes and 13,000 technical documents.

**Software Analyst, Concept Software and Technologies Inc., Blacksburg, VA, 1998-1999**

- Designed a conversion of a commercial DOS Point of Sale program with basic Accounting Features to a Windows based solution using VB 6.0, Access 97, MS SQL Server 7.0 and Crystal Reports.
- Enhanced and maintained a distributed Sales Information System (SIS) implemented in VB 5 and Access 97. SIS is used by over 40 sales representatives who can generate over 50 reports based off user defined dynamic criteria and can automatically update the sales information via FTP.
- Designed and implemented an EDI system using VB 6.0 and Access 97 which tracked incoming EDI orders and generated EDI order confirmations.

**SERVICE ACTIVITIES**

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- ISACA Academic Advocate – Department of Accounting at the University of Dayton. May 2014 – Present.
- ISACA Academic Advocate – Department of Accounting at Texas State University. January 2012 – December 2013.
- Reviewer for The DATA BASE for Advances in Information Systems - 2015
- Reviewer for International Conference on Information Systems (ICIS) – 2009, 2013, 2014
- Reviewer for Americas Conference on Information Systems (AMCIS) – 2013
- Reviewer for Hawaii International Conference on System Sciences (HICSS) – 2010

**AFFILIATIONS**

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Association of Information Systems  
American Accounting Association  
ISACA

## **AWARDS AND DISTINCTIONS**

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- Eagle Scout
- Microsoft Certified Professional
- President of Graduate Accounting Society
- Accounting and Information Systems Faculty Scholarship (2006-2007, 2009-2010)
- Pauline L. Corn Scholarship (2008-2009)
- Accounting and Information Systems Alumni Scholarship (2007-2008)

## **VOLUNTEER WORK**

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- Build the Walls, Christ's Church at Mason, 2015, 2014
- Feed the Children, Christ's Church at Mason, 2014
- Wolf Den Leader, Pack 56, 2007-2008
- Head Coach, Blacksburg Middle School Football, 1993
- Head Coach, Blacksburg High School JV Baseball, 1990
- Assistant Coach, Blacksburg Middle School Basketball, 1986-1997
- Assistant Coach, Blacksburg High School Football, 1986-1992
- Assistant Coach, Blacksburg High School Baseball, 1991-1994



November 6, 2015

To Whom It May Concern:

As Dean of the School of Business Administration (SBA), I strongly endorse the Master of Professional Accountancy (MPAcc) proposal that has been developed by the Accounting Department.

The most recent University of Dayton Strategic Plan as well as the SBA Strategic Plan (approved August 28, 2015) focus on the creation of new graduate programs and the modification of existing graduate programs to include alternative delivery methods. As part of the process of becoming a certified public accountant, an accounting student must have at least 150 hours at the university level to sit for the CPA exam. When this requirement came into being, most of our accounting students stayed a fifth year and graduated with their MBA, which is the only graduate program offered by the SBA. It has become increasingly evident that the MBA is not the best program for all students who pursue careers in public and private accounting.

The MPAcc builds upon our successful undergraduate accounting program that has continued to have a high placement rate with the Big Four and large regional accounting firms. The MPAcc was designed to develop the skills for the professional accountant as he/she progresses in their career as well as being very attractive for the entry level positions in auditing and tax. We anticipate keeping more of our accounting students here to graduate with the MPAcc rather than pursuing graduate degrees at other universities or seeking a double undergraduate major and accumulating 150 hours of credits; a double major may not provide the same kind of career opportunities as a graduate degree would during the mid-career phase. Lastly, an MPAcc degree from UD may be attractive to students from other business schools since the SBA is AACSB accredited for both business and accounting; this double accreditation is earned by less than 200 business schools worldwide.

Lastly, we, as an AACSB accredited business school, view this curriculum as being innovative and allowing us to engage with and have an impact on the field of accounting.

Sincerely,

A handwritten signature in blue ink that reads "Paul M. Bobrowski". The signature is written in a cursive, flowing style.

Paul M. Bobrowski, PhD  
Dean

OFFICE OF THE DEAN  
SCHOOL OF BUSINESS ADMINISTRATION  
300 College Park Dayton, Ohio 45469-2226  
Telephone 937-229-3731 Fax 937-229-3301



October 28, 2015

To Whom it May Concern,

On behalf of the MBA Program, I am writing to provide my support for the University of Dayton's proposed Master of Professional Accountancy program.

In the past, the MBA Program has been the only option for students wishing to pursue a graduate degree in business at the University of Dayton. As such, the MBA Program has been the primary choice for those who begin their graduate business degree directly following completion of their UD undergraduate degree. We have enjoyed a good working relationship with these students and we are hopeful that we will continue to have the opportunity to market our MBA Program to this group going forward. That said, we understand that some students would prefer a specialized master's program over an MBA. The introduction of the Master of Professional Accountancy will provide those students the opportunity to complete their degree at UD, rather than enroll elsewhere.

Historically, the MBA Program has enrolled approximately 30 to 35 students annually from UD's undergraduate Accounting program. We understand that this is the target group for the new Master of Professional Accountancy Program. Given that some students will still favor an MBA over the specialized degree, we estimate the impact to the MBA Program will be a loss of 20 to 25 students annually. To help off-set this loss of students, we are developing plans to introduce a blended MBA format that will provide greater geographic reach and draw additional students into the program.

Best regards,

A handwritten signature in black ink that reads "John Gentner". The signature is written in a cursive style.

John Gentner  
Director, MBA Program

MBA PROGRAM  
School of Business Administration  
300 College Park, Dayton, Ohio 45469-7020  
Phone: (937) 229-3733 Fax: (937) 229-3882 Email: [mba@udayton.edu](mailto:mba@udayton.edu)  
<http://business.udayton.edu/mba>





October 15, 2015

To Whom It May Concern:

The purpose of this letter is to confirm that the Department of Management Information Systems, Operations Management, and Decision Sciences (MOD) has capacity in the courses comprising its five graduate certificate programs to accommodate MPAcc students. Previously, I met with Donna Street, Lucian Zelazny and Timothy Keune to discuss MIS graduate course offerings and made some suggestions regarding courses that would be especially useful for MPAcc students.

Furthermore, I have reviewed the relevant sections of the MPAcc Full Proposal and have no concerns regarding the sections addressing MIS electives. The MOD Department welcomes MPAcc students to enroll in the MIS courses noted in the Full Proposal and views our agreement as mutually beneficial for both the Accounting and MOD Departments.

**q**

Jayesh Prasad, Ph.D.

Professor of MIS and Department Chair



October 27, 2015

To Whom It May Concern:

As Chair of the UD Department of Economics and Finance, I have reviewed the relevant sections of the Full Proposal for an MPAcc. My review focused on the sections addressing Master Finance (MF) / MBA courses that have been pre-approved by the Department of Accounting faculty as electives. I have no concerns regarding the sections addressing MF electives. Subject to available capacity and appropriate prerequisites, our Department welcomes MPAcc students to take the following as elective courses: MF 601 Excel Financial Modeling, MF 620 Advanced Corporate Finance, MBA 625 / MF 625 International Financial Management, MBA 629 / MF 622 Mergers and Acquisitions and MBA 627 / MF 635 Financial Derivatives & Risk Management. Professor Carl Chen (Finance) and Professor Donna Street (Accounting) discussed various MF/MBA courses and agree that these courses would be especially useful electives for MPAcc students.

In summary, the Department of Economics and Finance welcomes MPAcc students to enroll in the MF courses noted in the MPAcc Full Proposal and views our agreement as mutually beneficial for both the Economics and Finance Department and the Accounting Department.

Sincerely,

Trevor Collier  
Associate Professor and Chair