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HOME ADDRESS

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EDUCATIONAL BACKGROUND

The Pennsylvania State University
Ph.D. (August 1988)
Major: Accounting
Supporting Areas: Quantitative Analysis, Educational Psychology

The Pennsylvania State University
M.S. (December 1985)
Major: Accounting

Bloomsburg University of Pennsylvania
B.S., B.A. (May 1982)
Major: Accounting

TEACHING EXPERIENCE

The University of Richmond
Associate Professor of Accounting – August 2000 to present

The University of Rhode Island
Professor of Accounting -- July 1999 to June 2000
Associate Professor of Accounting -- July 1993 to June 1999
Assistant Professor of Accounting -- July 1991 to June 1993

The University of Florida
Visiting Professor of Accounting – January to June 1998; August 1999 to August 2000

The University of Maine
Assistant Professor of Accounting -- September 1988 to May 1991

The Pennsylvania State University
Graduate Assistant/Lecturer -- August 1984 to August 1988

Conviser/Miller CPA Review, State College, PA and Providence, RI.
Coordinator and Local Instructor -- 3/87--5/88 & 7/94—5/99

Albright College
Adjunct Faculty -- January 1984 to August 1984

PROFESSIONAL EXPERIENCE

Ernst & Whinney, Reading, PA
Audit Staff -- June 1982 to July 1984

ACADEMIC RESEARCH AND INTERESTS

Publications -- Books and Monographs

Setting the Standard for the New Auditor's Report: An Analysis of Attempts to Influence the Auditing Standards Board, JAI Press Inc., 1993, 258 pages.

Publications – Refereed Articles

“Bankruptcies, Audit Reports, and the Reform Act,” with K. Raghunandan, *Auditing: A Journal of Practice & Theory*, forthcoming.

“The First Course in Accounting: Students’ Perceptions and Their Effect on the Decision to Major in Accounting,” with Suzanne Ogilby, *Journal of Accounting Education*, 2000, Vol. 18, pp. 63-78.

“The Effects of Internal Audit Outsourcing on Perceived Auditor Independence,” with D. Jordan Lowe and Kurt J. Pany, *Auditing: A Journal of Practice & Theory*, 1999, Vol. 18 (supplement), pp. 7-27.

“The Effects of Internal Audit Outsourcing on Perceived Auditor Independence: Reply,” with D. Jordan Lowe and Kurt J. Pany, *Auditing: A Journal of Practice & Theory*, 1999, Vol. 18 (supplement), pp. 41-44.

“An Examination of Using Surrogate Measures to Assess Social Desirability Response Bias” with Brendan O’Connell, *Research on Accounting Ethics*, 2000, Vol. 6, pp. 107-127.

“Assessing Accounting Student Motivation to Exert Academic Effort: An Analysis of Australian and International Students” with Brendan T. O’Connell, *Accounting Research Journal*, 1999, Vol. 12 (2), pp. 213-228.

“Accounting Student Ethical Perceptions: An Analysis of Training and Gender Effects” with Brendan T. O’Connell, *Teaching Business Ethics*, 1998/1999, Vol. 2 (4), pp. 371-388.

“Costs Associated with Going-Concern Modified Audit Opinions: An Analysis of Auditor Changes, Subsequent Opinions and Client Failures” with K. Raghunandan and D. V. Rama, *Advances in Accounting*, 1998, Vol. 16, pp. 117-139.

“Student Ethical Perceptions and Ethical Action Propensities: An Analysis of Situation Familiarity” with Brendan T. O’Connell, *Teaching Business Ethics*, 1998/1999, Vol. 2 (3), pp. 305-325.

“A Note on Going-Concern Modified Audit Reports and Subsequent Bankruptcies Before and After SAS No. 59” with K. Raghunandan and D. V. Rama, *Accounting Enquiries*, (August 1998), Vol. 8 (1), pp. 1-34.

“Going-concern Audit Report Recipients Before and After SAS No. 59” with K. Raghunandan and D. V. Rama, *National Public Accountant*, (October 1998), Vol. 43 (8), pp. 24-25.

“Using Expectancy Theory to Assess Student Motivation: An International Replication” with Elizabeth Cooper, Inam Hussain, Brendan O’Connell, Jeffery Power, K. Raghunandan, D. V. Rama and Guadalupe Sanchez, *Issues in Accounting Education*, (February 1998), Vol. 13 (1), pp. 139-156.

“Auditor Judgment Confidence: Direct Evidence for the Process View” with A. C. Lloyd Spurrell, *Accounting Enquiries*, (August 1997), Vol. 7 (1), pp. 69-124.

“The Association Between Audit Reports and Bankruptcies: Further Evidence” with D.V. Rama and K. Raghunandan, *Advances in Accounting*, 1997, Vol. 15, pp. 1-15.

“An Examination of the Relationship Between Answer-Changing, Testwiseness and Exam Performance,” *Journal of Experimental Education*, (Fall 1997), Vol. 66 (1), pp. 49-60.

“On the Answer-Arrangement Bias of Professional Certification Examinations in Accounting” with Mark M. Higgins, *The Accounting Educators’ Journal*, (Fall 1997), Vol. 9 (2), pp. 89-108.

“Educators’ Warnings About Changing Examination Answers: Effects on Student Perceptions and Performance,” *College Student Journal*, (September 1997), Vol. 3 (3), pp. 429-432.

“On Serving the Public's Expectations: The Ethical Implications of SAS No. 59 Going Concern Report Modifications” with K. Raghunandan and D.V. Rama, *Research on Accounting Ethics*, 1996 (Vol. 2), pp. 265-279.

“Using Expectancy Theory to Assess Student Motivation” with Elizabeth Cooper, *Issues in Accounting Education* (Spring 1996), pp. 111-127.

“Factors Influencing Award of Compensation Contracts: An Analysis of Written Protocols,” with Manash Ray and Narayan Umanath, *Journal of Managerial Issues*, (Summer 1996), Vol. 8(2), pp. 170-183.

“On the Benefit of Changing Multiple-choice Answers: Students Perceptions and Performance,” *Education*, (Fall 1996), pp. 108-116.

“Treadway Commission,” with Edmund J. Boyle in *Encyclopedia of Accounting Thought*, Eds. Chatfield and Vangermeersch, 1996, pp. 583-585.

“Reporting on Going Concern Before and After SAS No. 59,” with K. Raghunandan and D.V. Rama, *The CPA Journal*, (August 1995), pp. 52-53.

“Predicting Academic Performance: The Impact of Expectancy and Need Theory,” with Elizabeth Cooper, *Journal of Experimental Education*, (Spring 1995), pp. 251-262.

“Intertopical Sequencing of Multiple-choice Questions: Additional Evidence on Exam Performance and Testing Time,” with Kathleen A. Simons, *Journal of Education for Business*, (November/December 1994), pp. 87-90.

“Bankers Reaction to the New Audit Reports: An Analysis of Perceptions,” *Journal of Accountancy*, (November 1994), pp. 59-64.

“Further Comments on the Use of the LSI in Research on Student Performance in Introductory Accounting,” with Edmund J. Boyle, *The Accounting Educators' Journal*, (Spring 1994), pp. 88-94.

“A Three-year Longitudinal Study of Change in Student Learning Styles,” with Jeffrey K. Pinto and Edmund J. Boyle, *Journal of College Student Development* (March 1994), pp. 113-119.

“Investor Views of Audit Assurance: Recent Evidence of the Expectation Gap,” with Marc J. Epstein, *Journal of Accountancy*, (January 1994), pp. 60-66.

“An Examination of Ipsative and Normative versions of Kolb's Revised Learning Style Inventory,” with Edmund J. Boyle and Jeffrey K. Pinto, *Educational and Psychological Measurement*, 1993 (Vol. 53), pp. 717-726.

“Changes in Learning-Style Preferences: A Reply to Ruble and Stout,” with Jeffrey K. Pinto, *Psychological Reports*, 1992 (Vol. 70), pp. 1072-1074.

“Audit Disclosures of Consistency: An Analysis of Loan Officer Reaction to SAS No.58,” *Advances in Accounting*, 1992 (Vol. 10), pp. 77-90.

“Learning Styles of Students and Instructors: An Analysis of Course Performance and Satisfaction,” with Edmund J. Boyle, *The Accounting Educators' Journal*, (Fall 1992), pp. 86-101.

“On the Efficacy of Final Examinations,” with Lloyd Spurrell, *College Student Journal*, (September 1992), pp. 361-364.

“Factor Analysis of Kolb's Revised Learning Style Inventory,” *Educational and Psychological Measurement*, with Edmund J. Boyle and Jeffrey K. Pinto, 1992 (Vol. 52), pp. 753-759.

“Learning Styles of Introductory Accounting Students: An Extension to Course Performance and Satisfaction,” *The Accounting Educators' Journal*, (Spring 1992), pp. 22-39.

“Changes in Learning Style Preference: Results of a Three-year Study,” with Jeffrey K. Pinto, *Psychological Reports*, 1991 (Vol. 69), pp. 755-762.

“Empirical Note on Creativity as a Covariate of Learning Style Preference,” with Edmund J. Boyle and Jeffrey K. Pinto, *Perceptual and Motor Skills*, 1991 (Vol. 73), pp. 265-266.

“The Myth of ‘Conventional Wisdom’ on Changing Multiple-Choice Answers,” *The Accounting Educators' Journal*, (Winter 1991), pp. 119-127.

“Changes in Learning-Style Preferences: A Prefatory Report of Longitudinal Findings,” with Jeffrey K. Pinto, *Psychological Reports*, 1991 (Vol. 68), pp. 195-201.

“Changing Multiple-Choice Answers: Do Students Accurately Perceive Their Performance?,” *Journal of Experimental Education*, 1991 (Vol. 59), pp. 250-257.

“Changing Multiple-Choice Answers: A Validation and Extension,” *College Student Journal* (June 1991), pp. 181-186.

“Performance During the First Year of College: Differences Associated With Learning Style,” *Psychological Reports*, 1991 (Vol. 68), pp. 633-634.

“Correlates of Net Gain From Changing Multiple-Choice Answers,” *Psychological Reports*, 1990 (Volume 67), pp. 719-722.

“Bankers' Reaction to the New Standard Report and Consistency Reporting Requirements,” *Journal of Accountancy* (April 1990), pp. 50-51.

“Teaching Accounting Concepts Versus Applications: An Analysis of Student Attitudes,” *The Accounting Educators' Journal* (Winter 1989/1990), pp. 69-82.

“Capital Gain Taxation: A Critical Evaluation of Historic and Current Issues,” with Herbert G. Hunt III, *Advances in Taxation*, 1989 (Vol. 2), pp. 21-40.

“What Does ‘Total Return’ Really Mean: A Comment,” with David Kirch, *Journal of Portfolio Management* (Summer 1989), pp. 80-81.

“The New Audit Report: An Analysis of Exposure Draft Comments,” *Auditing: A Journal of Practice and Theory* (Spring 1989), pp. 40-63.

“Discriminating Levels of Development Through Attitudes: An Empirical Analysis,” *Educational and Psychological Measurement* (Autumn 1988), pp. 763-771.

“SAS No. 58: Did the ASB Really Listen?,” *Journal of Accountancy* (December 1988), pp. 55-57.

Publications -- Book Reviews

Environmental Auditing and the Role of the Accounting Profession, for *The Accounting Review*, (January 1994), p. 309.

Short Audit Case: The Valley Publishing Company, for *Issues in Accounting Education*, (Spring 1991), pp 139-140.

Audit Symposium IX: Proceedings of the 1988 Touche Ross/ University of Kansas Symposium on Auditing Problems, for *The Accounting Review* (July 1990), pp. 730-732.

Publications -- Conference Proceedings

“The First Course in Accounting: Students’ Perceptions and Their Effect on the Decision to Major in Accounting,” with Suzanne Ogilby, in CD format from the Academy of Business Educators’ Annual Meeting, (September 2000), forthcoming.

“Audit Firm Size and Going-Concern Modified Audit Reports,” with K. Raghunandan, ABSTRACT, Accounting Association Annual Meeting Collected Abstracts, (August 2000), p 220.

“Market Differentiation of Subsequently Bankrupt and Viable Companies: An Analysis of First-Time Going-Concern Report Recipients,” with Allen Blay, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts, (August 1999), p. 90.

“The Effects of Internal Audit Outsourcing on External Auditor Independence,” with D. Jordan Lowe and Kurt Pany, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts (August 1998), p. 58.

“Student Perceptions of the First Course in Accounting,” with Suzanne Ogilby, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts (August 1998), p. 229.

“Student Perception of the First Course in Accounting,” with Suzanne Ogilby, ABSTRACT, American Accounting Association Western Regional Meeting Proceedings, (April 1998), p. 47.

“Audit Reports and Bankruptcies,” with D.V. Rama and K. Raghunandan, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts (August 1997), p. 152.

“Using Expectancy Theory to Assess Student Motivation: An International Replication, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts (August 1997), p. 114.

“Going Concern Audit Opinions and Auditor Changes,” with K. Raghunandan and D. V. Rama, ABSTRACT, American Accounting Association Annual Meeting Collected Abstracts (August 1996), p. 34.

“Economic Conditions, Audit Reports and Bankruptcies, with K. Raghunandan and D. V. Rama, ABSTRACT, American Accounting Association Northeast Regional Meeting Collected Abstracts and Papers (April 1996), p. 38.

“Auditor Judgement Confidence: Direct Evidence for the Process View,” with A. C. Lloyd Spurrell, ABSTRACT, American Accounting Association Northeast Regional Meeting Collected Abstracts and Papers (April 1995), p. 83.

“Risk Adjusted Performance of Dollar-Cost Averaging,” with Robert Strong, ABSTRACT, Northeast Business and Economic Conference Proceedings (November 1991), pp. 177-179.

“Audit Disclosures of Consistency,” ABSTRACT, American Accounting Association Northeast Regional Meeting Proceedings (April 1990), p. 5.

“The New Consistency Reporting Requirements: Bank Loan Officer Reaction,” American Accounting Association Southeast Regional Meeting Proceedings (April 1990), pp. 48-51.

“A Measure of Student Attitude Toward Financial Accounting,” American Accounting Association Southeast Regional Meeting Proceedings (April 1988), pp. 68-72.

Book Reviews (not published)

Intermediate Accounting for Dryden Press, January 1993.

Papers Presented At Professional Meetings

“Student perceptions of the first accounting course”, Academy of Business Educators’ Annual Meeting, Bermuda, Sept. 25, 2000.

“Audit Firm Size and Going-Concern Modified Audit Reports,” with K. Raghunandan, Accounting Association Annual Meeting, Philadelphia, August 2000.

“Market Differentiation of Subsequently Bankrupt and Viable Companies: An Analysis of First-Time Going-Concern Report Recipients,” with Allen Blay, American Accounting Association Annual Meeting, San Diego, August 1999.

“An Examination of Using Surrogate Measures to Assess Social Desirability Response Bias” with Brendan O’Connell, Second Annual AAA Ethics Symposium, August, 1999.

“The Effects of Internal Audit Outsourcing on External Auditor Independence” with D. Jordan Lowe and Kurt Pany, American Accounting Association Annual Meeting, New Orleans, August 1998.

“Student Perceptions of the First Course in Accounting” with Suzanne Ogilby, American Accounting Association Annual Meeting, New Orleans, August 1998.

“Student Ethical Perceptions and Ethical Action Propensities: An Analysis of Situation Familiarity” with Brendan O’Connell, Accounting Association of Australia and New Zealand Annual Meeting, Adelaide Australia, July 1998.

“A Comment on Using Surrogate Measures to Assess Social Desirability Response Bias” with Brendan O’Connell, Asian Network of Schools of Accounting Second Symposium on Accounting Issues, Melbourne Australia, April 1998. (Received “Second Runner-up for Best Paper” award.)

“Audit Reports and Bankruptcies” with D. V. Rama and K. Raghunandan, American Accounting Association Annual Meeting, Dallas, August 1997.

“Using Expectancy Theory to Assess Student Motivation: An International Replication” with various co-authors, American Accounting Association Annual Meeting, Dallas, August 1997.

“Going-Concern Modified Audit Opinions and Auditor Changes” with K. Raghunandan and D. V. Rama, American Accounting Association Annual Meeting, Chicago, August 1996.

“Economic Conditions, Audit Reports and Bankruptcies,” with K. Raghunandan and D. V. Rama, American Accounting Association Northeast Regional Meeting, New York, April 1996.

“Audit Judgment Confidence: Direct Evidence of the Process View,” American Accounting Association Northeast Regional Meeting, Hartford, CT, April 1995.

“Audit Judgment Confidence: Further Evidence,” Research Workshop at the American Accounting Association Annual Meeting, New York, August, 1994.

“Audit Judgment Confidence,” KPMG Peat Marwick Research Forum at Bryant College, November 1993.

“Student and Instructor Learning Styles,” Canisus Accounting Conference, October 1991.

“The Use of Content Analysis to Supplement Manipulation Checks: A Test Case,” Research Workshop at the American Accounting Association Annual Meeting, Nashville, Tenn., 1991.

“Assessing Student Attitude in the Classroom: An Empirical Analysis,” American Accounting Association Northeast Regional Meeting, April 1988.

Working Papers

“Market Reaction to Going-Concern Audit Report Recipients: An Analysis Based on Subsequent Viability,” with Allen Blay (under review at *Journal of Accounting, Auditing & Finance*).

“Big Six Conservatism: An Analysis of Reporting on Going Concern,” with K. Raghunandan (under review at *Abacus*).

“Audit Education in Mexico: Differences of Purpose and Implementation,” with Carmen Hazerras.

“A Review of a Decade of Research on the Communications Expectations Gap: SASs: Have SAS Nos. 58 and 59 Made a Difference?”

“A Psychometric Analysis of the Canfield Learning Styles Inventory” with Bill Schwartz and Barbara Eide.

“Auditor Tenure and Audit Reporting Failures,” with K. Raghunandan (under review at *Auditing: A Journal of Practice & Theory*).

Teaching Interests

Financial Accounting, Auditing, Accounting Policy/Research & Theory, International Accounting

EDITOR / REVIEWER FOR ACADEMIC JOURNALS

Associate Editor for *Accounting Horizons* (May 2000 to present)

Editorial Review Board for *Advances in Accounting* (9 manuscripts).

Editorial Review Board for *Issues in Accounting Education* (14 manuscripts)

Editorial Review Board for *The Accounting Educators' Journal* (20 manuscripts).

Ad hoc Reviewer for *Abacus* (5 manuscripts).

Ad hoc Reviewer for *Accounting Enquiries* (1 manuscript).

Ad hoc Reviewer for *Advances in Accounting Education* (4 manuscripts).

Ad hoc Reviewer for *Advances in Accounting Behavioral Research* (1 manuscript).

Ad hoc Reviewer for *Educational and Psychological Measurement* (2 manuscripts).

PROFESSIONAL AFFILIATIONS – all current

American Accounting Association

American Institute of Certified Public Accountants

Pennsylvania Institute of Certified Public Accountants

HONORS AND AWARDS

University of Richmond Competitive Summer Research Award, 2001.

University of Rhode Island Competitive Summer Research Award, 1997.

University of Rhode Island College of Business Administration Accounting Department Outstanding Research Award 1993 and 1996.

Named in the International Directory of Business and Management Scholars and Research, Harvard Business School Publishing, 1994, 1995 and 1996 editions.

Invited Academic Participant to *Journal of Accountancy* "Editorial Roundtable" December, 1994.

Named to WHO'S WHO AMONG RAISING YOUNG AMERICANS, 1990 and 1991.

University of Maine Competitive Summer Research Award, 1989.

American Institute of Certified Public Accountants Doctoral Grant Recipient 1985-86 and 1986-87.

Accounting Department nominee for the 1987-88 Penn State University's College of Business Administration outstanding teaching award for Ph.D. candidates.

Bloomsburg University Accounting Faculty Award for Outstanding Accounting Graduate 1982.

Phi Kappa Phi, National Interdisciplinary Honor Society

Delta Mu Delta, National Business Honor Society

Beta Gamma Sigma, National Business Honor Society

Beta Alpha Psi, National Accounting Honor Society

TEACHING EXPERIENCE (through 5/00; excludes summer sessions)

	<u>Number of Sections</u>	<u>Number of Students</u>	<u>Overall Rating</u> ¹
<u>University of Rhode Island</u>			
Principles of Accounting I	7	263	4.40
Principles of Accounting II	2	73	4.33
Intermediate Accounting I	5	204	4.50
Intermediate Accounting II	7	231	4.54
Auditing I	1	38	4.47
Graduate Seminar in Auditing	4	62	4.54
Graduate Seminar in Accounting Policy and Research	5	78	4.86
Executive MBA—Financial Accounting	6	112	N/A
Supervised Internships/Directed Projects	N/A	21	N/A
<u>University of Florida</u>			
Auditing I	6	174	4.28
Advanced Financial Reporting	2	62	4.57
<u>University of Maine</u>			
Principles of Accounting I	8	404	4.66
Principles of Accounting II	4	384	4.68
Intermediate Accounting I	2	96	4.27
Intermediate Accounting II	2	63	4.72
Advanced Accounting II	1	24	4.59
Graduate Survey of Accounting	3	73	4.61
<u>Pennsylvania State University</u>			
Intro. to Financial Accounting	5	211	
Intro. to Managerial Accounting	3	132	
Intermediate Accounting (5 credits)	11	374	
<u>Albright College</u>			
Principles of Accounting II	2	48	
Intermediate Accounting I	1	21	
<u>Conviser/Duffy CPA Review</u>			
Reviews for May 1987 and 1988 Exams	2 groups	53	
Reviews for 1994 - 1998 Exams	6 groups	104	

(12/1/00)

¹ Represents the weighted average of overall ratings of the instructor based on a five point scale where 5=excellent and 1=below average.