

Randal J. Elder

Curriculum vitae

August 2024

University of North Carolina Greensboro
Bryan School of Business and Economics
Department of Accounting and Finance
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ACADEMIC EXPERIENCE:

8/2017-Present	Forvis Mazars Professor and Head of Department of Accounting and Finance, University of North Carolina Greensboro
2007-2017	Professor, Syracuse University
2009-2013	Senior Associate Dean, Whitman School of Management
2003-2009	Director, Joseph I. Lubin School of Accounting
1999-2007	Associate Professor, Syracuse University
1998-1999	Visiting Associate Professor, Indiana University
1992-1998	Assistant Professor, Syracuse University

EDUCATION:

Ph.D. in Accounting, Michigan State University, Graduate School of Business Administration, 1993.
Major: Auditing. Minors: Finance, Statistics, Economics.

B.S. in Accounting, summa cum laude, University of Detroit, 1979.

RESEARCH ACTIVITIES AND INTERESTS:

Published Research and Papers Accepted for Publication:

Elder, R. J., Yebba, A. A. Auditing of Nonprofit Entities. 2023. *Research Handbook in Nonprofit Accounting*. Edward Elgar Publishing (D. Tinkelman and L. Parsons, editors)

Boland, C., P. Caster, R. Elder, and D. Janvrin. 2023. Comments by the ad hoc Task Force of the Auditing standards committee of the Auditing Section of the American Accounting Association on the proposed auditing standard, the auditor's use of confirmation, and other proposed amendments to PCAOB standards. *Current Issues in Auditing* 17 (2): 1-13.

Caster, P., R. Elder, and D. Janvrin. 2021. An exploration of bank confirmation automation. *Journal of Information Systems* 35 (3): 1-16. DOI: 10.2308/ISYS-19-038

Elder, R. and A. Yebba. 2021. Practitioner summary – The introduction of state regulation and auditor retendering in school districts: local audit market structure, audit pricing, and internal control reporting. *Current Issues in Auditing* 15 (1): 1-15.

- Albring, S., and R. Elder. 2020. Research initiatives in accounting education: managing academic programs. *Issues in Accounting Education* 35 (4): 61-74.
- R. Elder and A. Yebba. 2020. The effects of state regulation and auditor retendering in school districts: local audit market structure, audit pricing, and internal controls reporting. *Auditing: A Journal of Practice and Theory* 39 (2): 81-115.
- Yebba, A., and R. Elder. 2019. The effects of GAAP regulation on auditor market concentration, auditor specialization, and audit fees *Journal of Governmental and Nonprofit Accounting* 8 (1): 36-74.
- Albring, S., R. Elder, and M. Franklin. 2019. Transocean and the History of Tax Inversions. *Issues in Accounting Education* 34 (1): 1-12.
- Alali, A., R. Elder, and J. Zhou. 2019. A Longitudinal Analysis of the Big 4 Premium and Firm Size. *Journal of Accounting, Auditing & Finance* 34 (2):204-230 (doi/org/10.1177/0148558X1770455).
- Albring, S., R. Elder, and X. Xu. 2018. Unexpected fees and material weaknesses in internal control over financial reporting. *Journal of Accounting, Auditing & Finance* 33(4): 485-505.
- Feng, N. and R. Elder. 2017. The Impact of Post-SOX Supplier Capacity Constraints on the Nonprofit Audit Market. *Journal of Accounting and Public Policy* 36 (5): 379-398.
- Elder, R. and A. Yebba. 2017. The Roslyn school district fraud: Improving school district internal control and financial oversight. *Issues in Accounting Education* 32 (4): 25-39.
- Elder, R., S. Lowensohn and J. Reck. 2015. The effect of audit rotation on auditor choice and audit quality in the government audit market. *Journal of Governmental and Nonprofit Accounting* 4: 73-100
- Christensen, B., R. Elder, and S. Glover. 2015. Behind the numbers: Insights into large audit firm sampling approaches. *Accounting Horizons* 29 (1): 61-82.
- Durney, M., R. Elder and S. Glover. 2014. Field data on accounting error rates and audit sampling risk. *Auditing: A Journal of Practice & Theory* 33 (2): 79-110.
- Elder, R., P. Caster and D. Janvrin. 2014. Peregrine – Twenty Years of Fake Cash Balances.” *Issues in Accounting Education* 29 (2): 337-338.
- Alali, F., and R. Elder. 2014. Determinants of audit report lag in the banking industry: Updated evidence. *International Journal of Accounting, Auditing and Performance Evaluation* 10 (4): 364-394.
- Chen, K., R. Elder and S. Hung. 2014. Do Post-restatement firms care about financial statement credibility?” *Journal of Accounting and Public Policy* 33 (2) 107-126.
- Elder, R., A. Akresh, S. Glover, J. Higgs and J. Liljgren. 2013. Audit sampling research: A synthesis and implications for future research. *Auditing: A Journal of Practice & Theory* 32 (Supplement 1): 99-130.

Keane, M., R. Elder, and S. Albring. 2012. The effect of the type and number of internal control weaknesses and their remediation on audit fees. *Review of Accounting and Finance* 11 (4): 377-399.

Basu, A., R. Elder, and M. Onsi. 2011. Reported earnings, auditor's opinion, and compensation. *Accounting and Business Research*: 1-20.

Chen, K., R. Elder, and Y. Hsieh. 2011. Corporate governance, growth opportunities, and earnings restatements: effects of a corporate governance code. *Asia-Pacific Journal of Accounting and Economics* 18 (2): 169-200.

Elder, R., J. Bierstaker, P. Caster, and D. Janvrin. 2011. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB rulemaking docket matter No. 028: PCAOB Release No. 2010-003, proposed auditing standard related to confirmation and related amendments to PCAOB Standards. *Current Issues in Auditing* 5 (1): C28-C33.

Fernando, G., A. Meguid, and R. Elder. 2010. Audit quality attributes, client size, and cost of equity. *Review of Accounting and Finance* 9 (4): 363-381.

Bierstaker, J., J. Brazel, S. Glover, E. O'Donnell, R. Elder, R. Ramsay, and S. Shelton. 2010. Auditing standards committee comment letter PCAOB rulemaking docket matter No. 026: Re-proposed auditing standards related to the auditor's assessment of and response to risk; proposed conforming amendments to PCAOB standards. *Current Issues in Auditing* 4 (1): C27-C34.

Chen, K., R. Elder and S. Hung. 2010. The investment opportunity set and earnings management: evidence from the role of controlling shareholders. *Corporate Governance: An International Review*.

Janvrin, D., P. Caster, and R. Elder. 2010. Enforcement release evidence on the confirmation process: implications for standards setters. *Research in Accounting Regulation* 22: 1-17.

Elder, R., J. Bierstaker, P. Caster, D. Janvrin, and B. Reed. 2009. Auditing standards committee comment letter proposed statement on auditing standards—external confirmations. *Current Issues in Auditing* 3 (2): C16-C18.

Elder, R., J. Bierstaker, L. Abbot, P. Caster, S. Firer, S. Parker, and B. Reed. 2009. Auditing standards committee comment letter PCAOB rulemaking docket matter No. 029: Concept release on requiring the engagement partner to sign the audit report. *Current Issues in Auditing* 3 (2): C11-C15.

Elder, R., J. Bierstaker, P. Caster, T. Kozloski, S. Parker, and B. Reed. 2009. Auditing standards committee comment letter PCAOB rulemaking docket matter No. 028: Concept release on possible revisions to the PCAOB's standard on audit confirmations. *Current Issues in Auditing* 3 (2): C4-C10.

Elder, R., J. Bierstaker, T. Kozloski, S. Parker, and B. Reed. 2009. Auditing standards committee comment letter auditing standards board proposed statement on auditing standards—initial audit engagements, including reaudits—opening balances (to supersede statement on auditing standards No. 84, *Communications Between Predecessor and Successor Auditors*, as amended, paragraphs .01–.02, .04, .11–.13, and .15–.23). *Current Issues in Auditing* 3 (2): C1-C3.

Elder, R., Y. Zhang, J. Zhou and N. Zhou. 2009. Internal control weaknesses and client risk management. *Journal of Accounting Auditing and Finance* 24 (4): 643-679.

- Kozloski, T., R. Elder, L. Abbott, J. Bierstaker, E. O'Donnell, R. Ramsay, S. Parker, and S. Shelton. 2009. Auditing standards committee comment letter PCAOB rulemaking docket matter no. 026: proposed auditing standards related to the auditor's assessment of and response to risk and conforming amendments to PCAOB standards. *Current Issues in Auditing* 3 (1): C1-C7.
- Kozloski, T., R. Elder, R. Allen, E. O'Donnell, R. Ramsay, S. Shelton, and J. Thibodeau. 2008. Auditing standards committee comment letter PCAOB rulemaking docket matter No. 025: Proposed auditing standard—engagement quality review. *Current Issues in Auditing* 2 (2): C1-C4.
- P. Caster, R. Elder, and D. Janvrin. 2008. A summary of research and enforcement release evidence on confirmation use and effectiveness. *Auditing: A Journal of Practice & Theory* 27 (2): 253-279
- Chen, K., R. Elder, and Y. Hsieh. 2007. Corporate governance and earnings management: the implications of corporate governance best-practice principles for Taiwanese listed companies. *Journal of Contemporary Accounting and Economics* 3 (2): 72-105.
- Albring, S., R. Elder and J. Zhou. 2007. IPO underpricing and audit quality differentiation within non-Big 5 firms. *International Journal of Auditing* 11 (2): 115-132.
- Lowensohn, S., L. Johnson, R. Elder, and S. Davies. 2007. Auditor specialization, perceived audit quality, and audit fees in the local government audit market. *Journal of Accounting and Public Policy* 26 (6): 705-732.
- Arens, A., and R. Elder. 2006. Perspectives on auditing education after Sarbanes–Oxley. *Issues in Accounting Education* 21 (4): 345-362.
- Chen, K., R. Elder, and J. Liu. 2005. Auditor-client negotiation, independence, and audit quality. *Journal of Contemporary Accounting and Economics* 1 (2): 119-146.
- Allen, R., and R. Elder. 2005. A longitudinal investigation of auditor error projection decisions. *Auditing: A Journal of Practice & Theory* 24 (2): 69-84.
- Zhou, J. and R. Elder 2004. Audit quality and earnings management by seasoned equity offering firms. *Asia Pacific Journal of Accounting and Economics* 11: 95-120.
- Fischer, M., L. Johnson, and R. Elder. 2004. Private college and university audit fees: federal regulation, auditor specialization, and client wealth effects. *Research in Governmental and Nonprofit Accounting* 11: 117-134.
- Elder, R., and R. Allen. 2003. A longitudinal field investigation of the relation between risk assessments and sample size decisions. *The Accounting Review* 78 (4): 983-1002.
- Allen, R., and R. Elder. 2001. An empirical investigation of the effectiveness of balance and invoice confirmations. *Journal of Forensic Accounting* 2: 219-236.
- Etter, E., S. Burmeister, and R. Elder. 2000. Improving student performance and retention via supplemental instruction. *Journal of Accounting Education* 18 (4): 355-368.
- Elder, R., S. Kattelus, and E. Douthett. 1999. Audit fees and nonaudit fees in the governmental sector: a self-selection analysis. *Research in Governmental and Nonprofit Accounting* (10): 65-86.

Elder, R., and R. Allen. 1998. An empirical investigation of the auditor's decision to project errors. *Auditing: A Journal of Practice & Theory* 17(2): 71-87.

Elder, R. 1997. A comment on "Audit quality in audits of federal programs by non-federal auditors." *Accounting Horizons* 11 (1): 67-71.

Elder, R., S. Kattelus, and D. Ward. 1995. A comparison of finance officer and auditor assessments of municipal internal control. *Public Budgeting and Financial Management* (Fall).

Ward, D., R. Elder, and S. Kattelus. 1994. Further evidence on the determinants of municipal audit fees. *The Accounting Review* 69 (2): 399-411.

Working papers and work in process:

Yebba, A., R. Elder, and A. Lulseged. Nonaudit services and governmental audit quality: Evidence from the North Carolina municipal audit market. Under fourth round review at *Auditing: A Journal of Practice & Theory*.

K. Chen, R. Elder, and S. Hung, Distracted shareholders and the profitability of insider trading. Being revised for second round submission to *Journal of Business, Finance, and Accounting*.

Watts, O., R. Elder, and My Hyman. Voluntary adoption of internal audit by NASDAQ firms.

Caster, P. Elder, R. D. Janvrin, and E. Paulius. Auditing inventory: Insights from Accounting and Auditing Enforcement Release evidence.

Educational Publications:

Auditing and Assurance Services: An Integrated Approach, A. Arens, R. Elder, M. Beasley, and C. Hogan. Pearson, 18th edition 2024; 17th edition 2020; 16th edition 2017; 15th edition 2014; 14th edition 2012; 13th edition 2010; 12th edition 2008; 11th Edition 2006; 10th Edition, 2005; 9th Edition, 2003; 8th Edition, 2000. This text is the leading auditing textbook in the United States and internationally.

Computerized Auditing Using ACL, A. Arens and R. Elder, Armond-Dalton Publishing, 4th edition 2017; edition 2017; 3rd edition 2013; 2nd Edition, 2009.

Integrated Audit Practice Case, D. Kerr, R. Elder, and A. Arens, Armond-Dalton Publishing, 7th edition 2017; 6th edition 2014; 5th edition 2011; 4th edition 2007; 3rd Edition, 2003; 2nd Edition, 1999.

Paper Presentations:

"Inventory Misstatements: Evidence from AAERs" (with P. Caster, D. Janvrin, and E. Paulius) presented at 2024 Auditing Midyear Meeting.

"Nonaudit Services and Governmental Audit Quality: Evidence from the North Carolina Municipal Audit Market" (with A. Yebba and A. Lulseged) presented at 2021 Auditing section midyear meeting, the 2020 AAA annual meeting, and the 2020 GNP section midyear meeting.

“Voluntary Adoption of Internal Audit by NASDAQ Firms” (with O. Watts) presented at 2018 AAA annual meeting.

“The Effects of State Regulation on School District Auditor Choice and Reporting Quality” (with A. Yebba) presented at 2015 AAA annual meeting and Audit midyear meeting.

“The Effects of GAAP Regulation on Auditor Market Concentration, Auditor Specialization, and Audit Fees” (with A. Yebba). Presented at 2015 AAA annual meeting.

“Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations (with N. Feng and D. Neely) presented at 2014 GNP midyear meeting and roundtable at 2015 Audit midyear meeting.

“Peregrine – Twenty Years of Fake Cash Balances” (with P. Caster and D. Janvrin) presented at 2013 AAA annual meeting.

“Unexpected Fees and Material Weaknesses in Internal Control over Financial Reporting” (with S. Albring and X. Xiaolu) presented at 2013 Audit midyear meeting and 2012 AAA annual meeting.

“The Impact of Post-SOX Supplier Capacity Constraints on the Nonprofit Audit Market” (with Nancy Chun Feng) presented at Auditing Section Midyear meeting in January 2012.

“The Effect of Audit Rotation on Auditor Choice and Audit Quality in the Government Audit Market” (J. Reck, S. Lowensohn and R. Elder). Presented at Syracuse University in September 2007.

“Tax Consulting and Reported Weaknesses in Internal Control” (R. Elder, D. Harris and J. Zhou). Presented at Colorado State University (April 2007), Syracuse University (September 2007), and New York Accounting and Finance Forum at SUNY Binghamton (September 2008).

“A Summary of Research and Enforcement Release Evidence on Confirmation Use and Effectiveness” (P. Caster, R. Elder, and D. Janvrin). Presented at American Accounting Association annual meeting in August 2007.

“Auditor Specialization and Auditee Satisfaction, Perceived Audit Quality, and Audit Fees in the Local Government Audit Market” (S. Lowensohn, L. Johnson and R. Elder). Presented at American Accounting Association Annual Meeting, August 2006.

“The Impact of Accounting Educators on the Choice of College Major for Undergraduate Business Majors” (S. Albring and R. Elder). Presented at American Accounting Association Annual Meeting, August 2006.

“Internal Control Weaknesses and Client Risk Management,” (R. Elder, Y. Zhang, J. Zhou and N. Zhou, 2006 HKUST Summer Research Symposium, June 2006, Hong Kong.

“Corporate Governance and Earnings Management: The Implications of Corporate Governance Best-Practice Principles for Taiwanese Listed Companies” presented at the *Journal of Contemporary Accounting and Economics* conference in Hong Kong in January 2006 by K. Chen and the 2006 AAA Auditing Section Midyear meeting.

“Auditor Reputation, Discretionary Accruals and IPO Underpricing” presented at the *Journal of Contemporary Accounting and Economics* conference in Hong Kong in January 2006 by S. Albring.

“Auditor-Client Negotiation, Independence, and Audit Quality,” (with K. Chen and J. Liu) presented at AAA Annual Meeting in August 2005.

“An Empirical Investigation of Changes in Confirmation Procedures” (with R. Allen) presented at AAA Annual Meeting Research Forum in August 2005.

"A Longitudinal Investigation of Auditor Error Projection Decisions", (R. Allen and R. Elder) presented at a research forum at the 2005 American Accounting Association Auditing Section Mid-Year meeting in January 2005 .

“IPO Underpricing and Audit Quality Differentiation within non-Big 5 Firms” (S. Albring, R. Elder, and J. Zhou) presented at research forum at the 2004 American Accounting Association Annual Meeting in August 2004.

"Audit Quality and Earnings Management by Seasoned Equity Offering Firms" (J. Zhou and R. Elder) presented at a research forum at the 2004 American Accounting Association Auditing Section Mid-Year meeting in January 2004.

“Auditor Reputation, Discretionary Accruals, and IPO Underpricing” (S. Albring, R. Elder and J. Zhou) presented at American Accounting Association Annual Meeting in August 2003.

“Auditor Size, Non-Audit Services, and Loan Loss Provisions by Commercial Banks” (R. Elder, J. Zhou and K. Chen) presented in research forum at 2003 American Accounting Association Annual Meeting in August 2003 and in a research session at the American Accounting Association Auditing Section Mid-Year meeting in January 2004; presented at Indiana University and Michigan State University in spring 2006.

"Private College and University Audit Fees: Federal Regulation, Auditor Specialization, and Client Wealth Effects" presented at the 2002 American Accounting Association Annual Meeting in August, 2002 and the Government and Nonprofit Section Mid-Year meeting in March 2002

"Audit Firm Size, Industry Specialization and Earnings Management by Initial Public Offering Firms" presented at the 2002 American Accounting Association Annual Meeting in August, 2002 and the 2002 American Accounting Association Auditing Section Mid-Year meeting in January 2002.

"Industry Specialization and Audit Fees: The Effect of Industry Type and Market Definition" presented at the 2002 American Accounting Association Annual Meeting in August, 2002 and the 2002 American Accounting Association Auditing Section Mid-Year meeting in January 2002.

“A Longitudinal Field Investigation of the Relation between Risk Assessments and Sample Size Decisions” presented November, 2001 at the University of Central Florida. Also presented at the 1999 American Accounting Association Annual Meeting in August, 1999; International Symposium on Auditing Research in June, 1999; and Indiana University in Spring 1999.

"An Empirical Investigation of the Effectiveness of Balance and Invoice Confirmations" presented at the 2000 Emerging Issues in International Accounting conference in August 2000; the 1999 American Accounting Association Auditing Section Mid-Year meeting in January 1999; and the 1996 American Accounting Association Annual Meeting Research Forum in August 1996.

"The Demand for Auditing by Local Government Units" presented Indiana University in Fall, 1998; the 1997 American Accounting Association Annual Meeting Research Forum in August, 1997 and at the American Northeast Regional Meeting of the American Accounting Association in April, 1997.

"An Analysis of the Effectiveness of Supplemental Instruction in Accounting Principles Courses" presented at the 1997 American Accounting Association Annual Meeting Research Forum in August, 1997 and at the Northeast Regional Meeting in April 1997.

"Audit Fees, Nonaudit Fees and Audit Complexity in the Governmental Sector" presented at the American Accounting Association Annual Meeting in August 1996.

"An Empirical Investigation of the Auditor's Decision to Isolate Errors" presented at the 1995 American Accounting Association Annual Meeting Research Forum in August 1995.

"Audit Firm Size, Industry Specialization and Initial Public Offerings of Common Stock" presented at the 1994 American Accounting Association Annual Meeting in August 1994 and AAA Mid-Atlantic Regional meeting in April 1994.

"Further Evidence on the Determinants of Municipal Audit Fees" presented at the 1993 American Accounting Association Annual Meeting Research Forum in August, 1993.

"The Relation between Auditor and Finance Officer Assessments of Municipal Internal Control and Audit Adjustments" presented at the 1992 American Accounting Association Annual Meeting Research Forum in August 1992.

"Audit Fee and Audit Quality Research" presented at the Government and Nonprofit Research Workshop at the American Accounting Association Annual Meeting, August 1996.

Doctoral Committees chaired:

Ken Chen, 2001. "Industry Specialization and Audit Fees: Regulated versus Unregulated Industries."

Atasi Basu, 2005. "Reported Earnings, Auditor's Opinion, and Compensation."

Ahmed Abdel-Meguid, 2007. "Does the Auditor's Portfolio Structure Matter? The Effects of Industry Expertise on Audit Quality and Audit Fees."

Matt Keane, 2009. "Empirical Evidence on the Impact of a Material Weakness."

Xiaolu Xu, 2013. "Fair Value Measurement and Earnings Management: Evidence from the Banking Industry."

Alfred Yebba, 2015. "The Effects of GAAP Regulation on Auditor Market Concentration, Auditor Specialization, and Audit Fees."

Omar Watts, 2017. "Voluntary Impact of Internal Audit by NASDAQ Firms and its Impact on Financial Reporting."

Other Research Activities:

Editor of *Issues in Accounting Education* 2016 – present.

Editorial Board of *Accounting Horizons* 2009 - 2021.

Editorial Board of *Journal of Governmental and Nonprofit Accounting* 2009 - present.

Editorial Board of *International Journal of Auditing* 2009 – present.

Editorial Board of *Current Issues in Auditing* 2007 - present.

Editorial Board of *Issues in Accounting Education* 1998 - present.

Editorial board of *Research in Governmental and Nonprofit Accounting* 1999 - 2009.

American Accounting Association Auditing Section member of the AICPA Assurance Research Advisory Group 2016-2018; Academic vice-chair 2018.

American Accounting Association Council Chair-Elect 2021-2022, Council Chair 2022-2023, Past Council Chair 2023-2024.

American Accounting Association Council Auditing Section representative 2018-2020.

Government and Nonprofit Section of American Accounting Association Research Committee Chair 2000 - 2002. Responsible for coordinating annual meeting research sessions and launched first mid-year meeting research sessions.

Government and Nonprofit Section of American Accounting Association Doctoral Liaison 2008 - 2010.

Auditing Section of American Accounting Association 2002 Annual Meeting Liaison responsible for coordinating reviews for 80 papers and organizing research sessions.

Ad hoc reviewer for *The Accounting Review* 2017, 2014, 2012, 2009, 2008, 1997.

Ad hoc reviewer for *Auditing: A Journal of Practice and Theory* 2017, 2016, 2014, 2005, 2004, 2003.

Ad hoc reviewer for *Journal of Accounting, Auditing & Finance* 2016, 2017, 2019.

Ad hoc reviewer for *The European Accounting Review* 2019, 2016.

Ad hoc reviewer for *Decision Sciences* 2015.

Ad hoc reviewer for *Contemporary Accounting Research*, 2003.

Ad hoc reviewer for *Accounting Horizons*, 2005, 2003, 1999.

Ad hoc reviewer for *Quarterly Journal of Business and Economics*, 2008, 1999.

Ad hoc reviewer for *Journal of Accounting Education*, 2012.

Ad hoc reviewer for *Journal of Accounting and Public Policy*, 2008, 1995.

Ad hoc reviewer for *Advances in Accounting* 2007.

Reviewer for annual meeting papers for the Auditing Section of American Accounting Association, 2018, 2017, 2016, 2014, 2013, 2009, 2008, 2007, 2006, 2005, 2004, 2003 and 1996 and mid-year meeting, 2003, 2001, 2000, 1998, 1997.

Reviewer for annual meeting papers for the Government and Nonprofit Section of American Accounting Association, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 1999, 1998, 1995, 1994.

Reviewer for annual meeting papers for the Education Section of AAA, 1997, 1996.

Paper discussant at 2004, 2000, 1999 and 1998 American Accounting Association Annual Meeting and 2003 and 2002 Mid-Year meeting for Government and Nonprofit Section.

Reviewer and discussant for 2008, 2005, 2004, 2003, 2001, 2000 and 1998 AAA Auditing Section Midyear Meetings.

Reviewer and discussant for 1997 AAA Northeast Regional Meeting.

TEACHING EXPERIENCE:

University of North Carolina at Greensboro, 2017 to present.
 Courses taught include Auditing Concepts and Fraud Examination.

Syracuse University, 1992 to 2017.

Instructor for undergraduate, masters and doctoral auditing courses, and entrepreneurial and family business management course. Average teaching evaluation approximately 4.3 on 5-point scale.
 School of Management Outstanding Teaching Award, 2001, 2000.

- Accounting Department Teaching Award, 2007, 2000.
- Beta Gamma Sigma Undergraduate Faculty of the Year, 1995.
- Developed course on fraud and corporate governance for independent study MBA program.
- Developed course on entrepreneurial and family business management for Entrepreneurship and Emerging Enterprises Program.
- Instructor in Couri Foundation Summer MBA Entrepreneurship program 1999, 1998.

Indiana University, Bloomington, Indiana, 1998-1999. Visiting Associate Professor responsible for teaching most sections of undergraduate auditing course.

Michigan State University, 1988 - 1991. Instructor for auditing and managerial accounting. Received 1991 Accounting Department doctoral teaching award.

Walsh College of Accountancy, Troy, Michigan. Adjunct professor from 1985 to 1987. Teaching experience includes introductory financial, managerial, and advanced accounting.

College for Financial Planners, Denver, Colorado. Taught a tax planning course through the University of Detroit as part of the Certified Financial Planner Program.

SERVICE ACTIVITIES:

Head of Department of Accounting and Finance, University of North Carolina at Greensboro August 2017- present.

American Accounting Association

Council Chair-Elect and Council Chair – 2021-2023

Council member, Auditing Section representative – 2018-2021.

Editor, Issues in Accounting Education - 2017 – Present.

Director of Syracuse University Lubin School of Accounting 2003-2009:

- Enrollment doubled and student placement tripled over the period
- Dedication of Lubin School of Accounting
- Secured approval from major donor to use funds to recruit named professors
- Development of accounting center for graduate students
- State approval of 150 hour program
- Development of on-line masters program

Accounting Academic Program Review, James Madison University, 2008.

Accounting Academic Program Review, Miami University, 2010.

Director of accounting placement 1997-2008
Academic advisor for undergraduate accounting majors, 1993-2008.

Syracuse University Career Center Employer Advisory Board, 2002-2006.
Syracuse University Department Chair Steering Committee 2003- 2006.
Syracuse University Graduate Enrollment Task Force 2005.
Syracuse University Middle States Accreditation Undergraduate Education self study task force 2006.
Syracuse University, University College Bachelor or Professional Studies Task Force 2013.

Whitman School of Management Undergraduate Curriculum Board, 1997 to 2007. Chair 2001-2002, 2003-04, 2006-07.

Whitman School of Management Promotion and Tenure Committee, 2008-09, 2007-08, 2003-04, 2001-2002; 2000-2001; 1999-2000.

Whitman School of Management Whitman Day Co-chair 2005.

Whitman School of Management Associate Dean Evaluation Committee, 2002-2003.
Whitman School of Management Instructional Resources Task Force, Co-chair, 1999-2001.
Whitman School of Management Assistant Director of Army Programs Search Committee 2000-2001.
Whitman School of Management Scholar Selection Committee, 2009, 2008, 2007, 2005, 2004, 2003, 2002, 1999, 1997.
Faculty advisor for Syracuse University National Association of Black Accountants, 1993 – 1998, 2004 – 2006.

Faculty advisor for Syracuse University Business Club, 1996 to 2000.
Member of School of Management Recruitment and Retention Committee 1993-95.

Faculty chairperson of School of Management 75th Anniversary Open house 1993-94.

Presentations:

“Audit Sampling” presented at MICPA seminar May, 2017.

“Current Developments in Audit Risk” to New York State Society of CPAs Young CPA forum, July 2002.

“Valuing Closely-held Business with Limited Information” at the APRA-UNY Conference in October 2002.

"Entrepreneurship and Emerging Enterprises" presented at Dean's Dialogue Series in May 2000; similar presentations at 1999 and 1996 Reunion Weekend and 1996 Preview Weekend for incoming freshman.

"Update on Entrepreneurial Program" presented to School of Management Corporate Advisory Council in September 1999.

“Financial Planning”; panel moderator for presentation at 1998 Reunion Weekend.

"Becoming an Entrepreneur: Selecting and Developing a Business Idea" presented at Syracuse Computer and Business Show in November, 1997.

"Tactical Planning" presented in Syracuse Chamber of Commerce Business Mechanics Series, February 1996.

Internal Control" presented to Army Comptrollership Professional Resource Management Course, 1997.

Family Businesses" presented in Syracuse University School of Management Business for Russia program, 1995-1997.

Various presentations on the accounting major to introductory accounting and SOM 122 classes; auditing to Beta Alpha Psi; and on entrepreneurship to various student groups.

PROFESSIONAL EXPERIENCE:

Plante and Moran, CPA's, Southfield, Michigan, 1980-1987.

Audit manager. Client experience includes various commercial, not-for-profit and governmental clients. Staff training program instructor and coordinator. Recipient of Morrison Award presented to staff member best reflecting qualities of team spirit.

Program instructor for Michigan Association of Certified Public Accountants. Various presentations to governmental and not-for-profit groups.

Expert witness experience in criminal and civil cases and union negotiations.

PROFESSIONAL QUALIFICATIONS AND AFFILIATIONS:

Certified Public Accountant, State of Michigan, 1981 (inactive).

Certified Fraud Examiner, 1997.

American Institute of Certified Public Accountants.

Michigan Association of Certified Public Accountants.

American Accounting Association.

Internal Auditors Association.

Past President of Board of Directors, Youth Living Centers, Inc.

Past President and Treasurer of Holy Cross School PTA, 2000; 2005-2010.

Michigan State Accounting Advisory Board 2010-2012.

HONORS AND AWARDS:

Government and Nonprofit Section of the American Accounting Association outstanding annual meeting paper, 2006, 2015.

Syracuse University School of Management Oberwager Prize for Student Mentoring, 2003.

Syracuse School of Management Outstanding Teaching Award, 2001, 2000.

Syracuse University Accounting Department Teaching Award, 2000.

Selected 1994-95 Syracuse University Faculty Member of the Year by Beta Gamma Sigma.

Michigan State University Accounting Department 1991 doctoral teaching award.

American Accounting Association Doctoral Consortium Fellow, 1991.

KPMG Peat Marwick Foundation Doctoral Fellowship, 1989.

AICPA Doctoral Scholarship, 1987.

Undergraduate Awards:

Freedman Award. Awarded to Business School senior with optimum record of scholarship, leadership and service to the university.

Fitzgerald Award. Awarded to Business school junior with highest scholastic average.

Alpha Sigma Nu (National Jesuit Honor Society).

Delta Sigma Pi National Merit Scholarship.