

# MARSHALL A. GEIGER

## OFFICE ADDRESS

Robins School of Business  
University of Richmond  
1 Gateway Road  
Richmond, VA 23173  
804-287-1923; 804-289-8878 (fax)  
mgeiger@richmond.edu

## HOME ADDRESS

612 Paddle Creek Drive  
Midlothian, VA 23113  
804-639-1960 home  
804-437-1940 cell

## **TEACHING EXPERIENCE**

The University of Richmond  
Joseph A. Jennings Chair in Business Administration August 2004 to 2010  
Professor of Accounting – August 2002 to present  
Associate Professor of Accounting – August 2000 to 2002

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

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

Santa Fe Community College  
Adjunct Professor of Accounting – Summer 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 to 5/88 & 7/94 to 5/00

Albright College, Reading, PA.  
Adjunct Accounting Department Faculty -- January 1984 to August 1984

## **ACADEMIC APPOINTMENTS**

Securities and Exchange Commission, Washington DC  
Office of the Chief Accountant  
Academic Fellow in Accounting — August 1 2012 to July 31 2013

## **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

## **PROFESSIONAL EXPERIENCE**

Ernst & Young (formerly Ernst & Whinney), Reading, PA  
Audit Staff -- 1982 to 1984

## **ACADEMIC RESEARCH AND INTERESTS**

### **Publications** – Books, Monographs and Chapters

*Going Concern*, Chapter in *The Routledge Companion To Auditing*, eds. David Hay, W. Robert Knechel and Marleen Willekens. In press.

*Auditor Reporting on Going Concern Uncertainty: A Research Synthesis*, with Elizabeth Carson, Neil Fargher, Clive Lennox, K. Raghunandan, and Marleen Willekens. Research Monograph presented to the Public Company Accounting Oversight Board, January 30, 2012, 124 pages. Available at [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2000496](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2000496).

*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

“Auditor Fees and Auditor Independence: Evidence from Going Concern Reporting Decisions” with Allen D. Blay, *Contemporary Accounting Research*, forthcoming.

“Auditor Reporting on Going Concern: A synthesis of the literature” with Elizabeth Carson, Neil Fargher, Clive Lennox, K. Raghunandan, and Marleen Willekens, *Auditing: A Journal of Practice & Theory*, forthcoming.

“Do Strong Shareholder Rights Mitigate Earnings Management?” with David North, *Journal of Accounting, Ethics and Public Policy*, 2013 Vol. 14 (2), pp. 289-322.

“The Auditor’s Going-Concern Opinion as a Communication of Risk” with Allen D. Blay and David S. North, *Auditing: A Journal of Practice & Theory*, 2011 Vol. 30(2), pp. 77-102.

“Do CEOs and Principal Financial Officers take a “bath” separately or together?: An investigation of discretionary accruals surrounding appointments of new CEOs and CFOs” with David North, *Academy of Accounting and Financial Studies*, 2011, Vol. 15(1), pp.1-30.

“The Effect of Institutional and Cultural Factors on the Perceptions of Earnings Management” with Joyce van der Laan Smith, *Journal of International Accounting Research*, 2010, Vol 9(2), pp. 21-43.

“Audit Fees, Non-audit Fees, and Auditor Going-Concern Reporting Decisions in the United Kingdom” with Ilias Basioudis and I. Papakonstantinou *Abacus*, 2008, Vol. 44 (3), September, pp. 284-309.

“The Hiring of Accounting and Finance Officers from Audit Firms: How Did the Market React?” with Clive Lennox and David North, *Review of Accounting Studies*, 2008, Vol. 13 (1), March, pp. 55-86.

“Costs Associated with Going-Concern Modified Audit Opinions: An Analysis of the Australian Audit Market” with Peter J. Carey and Brendan T. O’Connell, *Abacus*, 2008, Vol. 44 (1), March, pp 61-81.

“An International Comparison of Student Perceptions of Earnings Management: Evidence of the Effects of National Origin Between Mexico and the United States” with Alejandro Hazera and Carmen Quirvan, *Contaduria y Administracion*, 2007, Vol. 223, September-December, pp. 53-68.

“Does Hiring a New CFO Change Things? An Investigation of Changes in Discretionary Accruals” with David North, *The Accounting Review*, 2006, Vol. 81 (4) July, pp. 781-809.

“Auditor Decision-Making in Different Litigation Environments: The Private Securities Litigation Reform Act, Audit Reports and Audit Firm Size” with K. Raghunandan and D.V. Rama, *Journal of Accounting and Public Policy*, 2006, Vol. 25 (3) May/June, pp. 332-353.

“Audit Firm Size and Going Concern Reporting Accuracy” with D. V. Rama, *Accounting Horizons*, 2006, Vol. 20 (1), March, pp. 1-17.

“Perceptions of Earnings Management: The Effect of National Culture” with Ilias Basioudis, Brendan T. O’Connell, Paul M. Clikeman, Elena Ochoa Labru, and Kristen Witkowski, *Advances in International Accounting*, Vol. 19, 2006, pp. 175-199.

“The Auditor-to-Client Revolving Door and Earnings Management” with David North and Brendan O’Connell, *Journal of Accounting, Auditing and Finance*, 2005, Volume 20 (1): pp. 1 -26.

“Perceptions of Earnings Management: A Study of the Effects of National Origin in University Students” with Elena Ochoa Laburu, *Revista de Contabilidad*, 2005, Volume 8 (16): pp. 99-114.

“Recent Changes in the Association Between Bankruptcies and Prior Audit Opinions” with Kannan Raghunandan and Dasaratha V. Rama, *Auditing: A Journal of Practice & Theory*, May 2005, Volume 24 (1), 21-35.

“Student Preferences for Common or Unique Assignments: Some Early Evidence” with Janek Ratnatunga and Erwin Waldmann, *Australian Journal of Accounting Education*, 2005, Volume 1 (1), 1-20.

“The Effects of National Culture on Student Perceptions of Earnings Management” with Kristen Witkowski, *Transactions in Ethics, Honesty and Integrity*, 2005, Volume 5 (1): 57-67.

“An Empirical Analysis of Internal Control Weaknesses under SAS No. 78” with Edmond Boyle and Stephen Cooper, *Research in Governmental and Nonprofit Accounting*, Volume 11, 2004, pp. 184-201.

“SAS No. 78 and the Internal Control Components: Did COSO Get it Right?” with Edmond Boyle and Stephen Cooper, *The CPA Journal*, (January 2004), pp 28-31.

“CEO and CFO Certification of Financial Information,” with Porcher Taylor, *Accounting Horizons*, (December 2003), pp. 357-368.

“Audit Fees, Non-audit Fees, and Auditor Reporting on Stressed Companies,” with Dasaratha V. Rama, *Auditing: A Journal of Practice & Theory*, (September 2003), Vol. 22 (2), pp.53-70.

“Auditor Tenure and Audit Reporting Failures,” with K. Raghunandan, *Auditing: A Journal of Practice & Theory*, (March 2002), Vol. 21 (1), pp. 67-78.

“Going Concern Reporting in the ‘New’ Legal Environment,” with K. Raghunandan, *Accounting Horizons*, (March 2002), Vol. 16 (1), pp. 17-26.

“Outsourced Internal Audit Services and the Perception of Auditor Independence” *The CPA Journal* (April 2002), Vol. 72 (4), pp.20-25.

“Conservatism of the Big Six Audit Firms and Going-Concern Modified Audit Reports,” with K. Raghunandan, *Academy of Accounting and Financial Studies Journal*, 2002 Vol. 6 (1), pp.163-183.

“Student Perceptions of Earnings Management: The Effects of National Origin and Gender,” with Paul M. Clikeman and Brendan T. O’Connell, *Teaching Business Ethics*, 2001 Vol. 5, pp. 389-410.

“Market Expectations for First-Time Going-Concern Recipients,” with Allen Blay, *Journal of Accounting, Auditing & Finance*, (Summer 2001), Vol. 16 (3), pp. 209-226.

“The *Canfield Learning Styles Inventory*: A Psychometric Assessment of its Usefulness in Accounting Education” with Barb Eide and Bill Schwartz, *Issues in Accounting Education*, (August 2001), Vol. 16 (3), pp. 341-365.

“Bankruptcies, Audit Reports, and the Reform Act,” with K. Raghunandan, *Auditing: A Journal of Practice & Theory*, (March 2001), Vol. 20 (1), pp. 187-196.

“The Effects of Internal Audit Outsourcing on Perceived Auditor Independence – Research Summary,” with D. Jordan Lowe and Kurt J. Pany, *Journal of Accountancy*, 2001, p. 90.

“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 (1), pp. 63-78.

“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.

“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.

“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.

“The New Auditor's Report,” *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**

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and PFOs,” with David S. North, ABSTRACT, Allied Academies International Conference Proceedings, October 2009, p. 27.

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and PFOs,” with David S. North, ABSTRACT, American Accounting Association Annual Meeting Proceedings, August 2008, p. 39.

“Student Perceptions of Earnings Management: The Effects of National Origin,” with Elena Ochoa, *Proceedings of the International Research Seminar of the Clermont Graduate School of Management*, 2006, pp 63-75.

“The Hiring of Accounting and Finance Officers from Audit Firms: How Did the Market React?” ABSTRACT, with Clive Lennox and David North, American Accounting Association Annual Meeting Proceedings, August 2006, p. 55.

“Audit Fees, Non-Audit Fees, and Auditor Going-Concern Reporting Decisions in the U.K.,” ABSTRACT, with Ilias Basioudia and Vaggelis Papanastasiou, American Accounting Association Annual Meeting Proceedings, August 2006, p. 173.

“An International Comparison of Student Perceptions of Earnings Management: Effects of National Origin between Mexico and the United States,” ABSTRACT, with Carmen Quirvan-Hazera and Alex Hazera, BALAS (Business Association for Latin American Studies) Annual Meeting, Lima, Peru, May 2006, p. 35.

“Evidence from the UK: Audit Fees, Non-audit Fees, and Auditor Reporting on Stressed Companies” with Ilias Basioudis and Vaggelis Papanastasiou, European Accounting Association Annual Congress, Dublin, Ireland, March 2006, p. AU026.



“Audit Firm Size and Audit Reporting Accuracy” with Dasaratha V. Rama, ABSTRACT, the American Accounting Association’s Auditing Section Mid-Year Meeting, Collected Abstracts, (January 2006), p 96.

“Perceptions of Earnings Management: A Study of the Effects of National Origin in University Students” with Elena Ochoa-Labru, FULL PAPER, the International Research Seminar of the Clermont Graduate School of Management, Ecole de Commerce: Clermont, France, March 2005 (published in 2006), pp 53-64.

“Audit Decision-Making in Different Litigation Environments: The Private Securities Litigation Reform Act, Audit reports and Audit Firm Size” with Kannan Raghunandan and Dasaratha V. Rama, ABSTRACT, the American Accounting Association Annual Meeting Collected Abstracts, (August 2005), p 198.

“The Impact of Litigation Risk on Audit Pricing: A Study of Credit Ratings and Audit Fees” with Peter Carey, ABSTRACT, the Accounting & Finance Association of Australia and New Zealand Annual Meeting, (July 2005).

“A Cross-Country Comparison of Perceptions of Earnings Management” with Brendan O’Connell, Paul Clikeman, Elena Labru and Kristen Witkowski, ABSTRACT, Accounting & Finance Association of Australia and New Zealand Annual Meeting (July 2004), p. 88 .

“The *Canfield Learning Styles Inventory*: A Psychometric Assessment of its Usefulness in Accounting Education” with Barb Eide and Bill Swartz, ABSTRACT, American Accounting Association Midwest Regional Meeting Collected Abstracts, (April 2001), p. 86.

“Conservatism of the Big Six Audit Firms and Going-Concern Modified Audit Reports,” with K. Raghunandan, Academy of Accounting and Financial Studies Annual Meeting Collected Abstracts, (April 2001), p. 5.

“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).

“Audit Firm Size and Going-Concern Modified Audit Reports,” with K. Raghunandan, ABSTRACT, American 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.

### **Conference Awards**

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and CFOs,” with David S. North, received the *Distinguished Research Award* from the Academy of Accounting and Financial Studies, at the Allied Academies Annual Meeting, October 2009.

“Conservatism of the Big Six Audit Firms and Going-Concern Modified Audit Reports,” with K. Raghunandan, received the *Distinguished Research Award* from the Academy of Accounting and Financial Studies Annual Meeting, April 2001.

“Measuring Potential Social Desirability Response Biases in Survey Instruments”, received an award for being one of the three best papers presented at the Annual Academic Conference of the *Asian - Network Symposium on Accounting Issues*, October 1998.

### **Book Reviews (not published)**

Intermediate Accounting by Warfield, Weygandt and Kieso for Wiley & Sons, November 2007.

Intermediate Accounting by Spiceland, Sepe and Tomassini for Irwin/McGraw-Hill, May 2004.

Financial Accounting Theory and Analysis: Text and Cases by Schorder for Wiley & Sons, April 2003.

Intermediate Accounting for Dryden Press, January 1993.

### **Papers Presented At Professional Meetings**

“Auditor Fees And Auditor Independence In Australia” with Kevin Adams, Ilias Basioudis and Paul DeLange, American Accounting Association Annual Meeting, Washington, DC, August 2012

“Auditor Fees And Auditor Independence In Australia” with Kevin Adams, Ilias Basioudis and Paul DeLange, European Accounting Association, 33<sup>rd</sup> Annual Congress, Ljubljana, Slovenia, May 2012.

“Non-Audit Fees and Auditor Independence: Recent Evidence from Going Concern Reporting Decisions” with Allen Blay, American Accounting Association Annual Meeting, San Francisco, CA, August 2010.

“The Effect of Institutional and Cultural Factors on the Perceptions of Earnings Management” with Joyce van der Laan Smith, European Accounting Association, 33<sup>rd</sup> Annual Congress, Istanbul, Turkey, May 2010.

“Auditor Fees And Auditor Independence In Australia” with Kevin Adams, Ilias Basioudis and Paul DeLange, European Accounting Association, 33<sup>rd</sup> Annual Congress, Istanbul, Turkey, May 2010.

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and CFOs,” with David S. North, Allied Academies International Conference, Las Vegas, NV, October 2009.

“Audit Fees and Auditor Independence: An Examination of Going-Concern Reporting Decisions in the Australia” with Ilias Basioudis and Paul DeLange, American Accounting Association Annual Meeting, New York, NY, August 2009.

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and CFOs,” with David S. North, Hawaii Internal Conference on Business, Honolulu, HI, June 2009.

“Earnings Management and the Mitigating Role of Corporate Governance” with David S. North, Hawaii Internal Conference on Business, Honolulu, HI, June 2009.

“Audit Fees and Auditor Independence: An Examination of Going-Concern Reporting Decisions in the Australia” with Ilias Basioudis and Paul DeLange, European Accounting Association Annual Meeting, Tampere, Finland, May 2009.

“Do CEOs and Principle Financial Officers Take a “Bath” Separately or Together? An Investigation of Discretionary Accruals Surrounding Appointments of New CEOs and CFOs,” with David S. North, American Accounting Association Annual Meeting, Anaheim, CA, August 2008.

“The Hiring of Accounting and Finance Officers from Audit Firms: How Did the Market React?,” with Clive Lennox and David North, American Accounting Association Annual Meeting, Washington, D.C., August 2006.

“Audit Fees, Non-Audit Fees, and Auditor Going-Concern Reporting Decisions in the U.K.,” with Ilias Basioudis and Vaggelis Papanastasiou, American Accounting Association Annual Meeting, Washington, D.C., August 2006.

“An International Comparison of Student Perceptions of Earnings Management: Effects of National Origin between Mexico and the United States” with Carmen Quirvan-Hazera and Alex Hazera, BALAS (Business Association for Latin American Studies) Annual Meeting, Lima, Peru, May 2006.

“Evidence from the UK: Audit Fees, Non-audit Fees, and Auditor Reporting on Stressed Companies” with Ilias Basioudis and Vaggelis Papanastasiou, European Accounting Association Annual Congress, Dublin, Ireland, March 2006.

“Audit Fees, Non-audit Fees, and Auditor Reporting Decisions on UK Companies” with Ilias Basioudis and Vaggelis Papanastasiou, UK National Auditing Research Conference, Manchester, England, March 2006.

“Audit Firm Size and Audit Reporting Quality” with Dasaratha V. Rama, at the American Accounting Association’s Auditing Section Mid-Year Meeting, Long Beach, CA, January 2006.

“Audit Decision-Making in Different Litigation Environments: The Private Securities Litigation Reform Act, Audit reports and Audit Firm Size” with Kannan Raghunandan and Dasaratha V. Rama, at the American Accounting Association Annual Meeting, San Francisco, CA, August 2005.

“The Impact of Litigation Risk on Audit Pricing: A Study of Credit Ratings and Audit Fees” with Peter Carey, at the Accounting & Finance Association of Australia and New Zealand Annual Meeting, July 2005.

“The Effects of National Culture on Student Perceptions of Earnings Management” with Kristen Witkowski, at the Spring 2005 Faculty Student Multidiscipline International Conference, Deadwood, SD, May 2005.

“Student Perceptions of Earnings Management: A Study of the Effects of National Origin” with Elena Ochoa-Labru, the International Research Seminar of the Clermont Graduate School of Management, Ecole de Commerce: Clermont, France, March 2005.

“Bankruptcies, Audit Reports and the “Enron Effect” with K. Raghunandan, Accounting & Finance Association of Australia and New Zealand Annual Meeting, Alice Springs, Australia, July 2004.

“A Cross-Country Comparison of Perceptions of Earnings Management” with Brendan O’Connell, Paul Clikeman, Elena Labru and Kristen Witkowski, Accounting & Finance Association of Australia and New Zealand Annual Meeting, Alice Springs, Australia, July 2004.

“Percepciones sobre la manipulation del beneficio: Los efectos del pais de origen” with Elena Ochoa, 12<sup>th</sup> Congress of the Spanish Accounting Association, September 2003.

“The Auditor to Client Revolving Door and Earnings Management” with David North and Brendan O’Connell, American Accounting Association Annual Meeting, August, 2003.

“The Auditor to Client Revolving Door and Earnings Management” with David North and Brendan O’Connell, Accounting and Finance Association of Australia and New Zealand Annual Meeting, July, 2003.

“The Auditor to Client Revolving Door and Earnings Management” with David North and Brendan O’Connell, Eastern Finance Association Annual Meeting, April, 2003.

“Costs Associated with Going-Concern Modified Audit Opinions: An Analysis of the Australian Audit Market” with Peter Carey and Brendan O’Connell, Southeast American Accounting Association, March 2003.

“Costs Associated with Going-Concern Modified Audit Opinions: An Analysis of the Australian Audit Market” with Peter Carey and Brendan O’Connell, International Symposium on Auditing Research, August 2002.

“Audit Fees, Non-Audit Fees, and Auditor Reporting on Stressed Companies” with D.V. Rama, American Accounting Association Annual Meeting, San Antonio, August 2002.

“Costs Associated with Going-Concern Modified Audit Opinions: An Analysis of the Australian Audit Market” with Peter Carey and Brendan O’Connell, Accounting Association of Australia and New Zealand, July 2002.

“The *Canfield Learning Styles Inventory*: A Psychometric Assessment of its Usefulness in Accounting Education” with Barb Eide and Bill Schwartz, American Accounting Association Annual Meeting, Atlanta, GA, August 2001.

“Conservatism of the Big Six Audit Firms and Going-Concern Modified Audit Reports,” with K. Raghunandan, Academy of Accounting and Financial Studies Annual Meeting, Nashville, TN, April 2001.

“The *Canfield LSI* and Its Usefulness in Accounting” with Barb Eide and Bill Swartz, American Accounting Association Midwest Regional Meeting, St Louis, April 2001.

“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, American Accounting Association Annual Meeting, Philadelphia, August 2000.

“The Effects of Internal Audit Outsourcing on External Auditor Independence” with D. Jordan Lowe and Kurt Pany, University of Waterloo Symposium on Auditing Research, Waterloo, Ontario, November 1999.

“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, Providence Rhode Island, November 1993.

“Student and Instructor Learning Styles,” Canisus Accounting Conference, Buffalo, New York, 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**

“Auditor Independence, NAS Fees, and Going-Concern Modified Audit Reports in Australia: An Extension” with Ilias Basidious and Paul DeLange.

“International Perceptions of Earnings Management: Effects of Culture and Institutions” with Joyce van de lan Smith.

“Changes in Discretionary Accruals after CEO and CFO Turnover” with David North.

### **Teaching & Research Interests**

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

### **Editor / Reviewer for Academic Journals**

Editor for *Auditing: A Journal of Practice & Theory* (May 2011-present)

Associate Editor for *Accounting Horizons* (May 2000 to May 2003)

Editorial Review Board for *Abacus*

Editorial Review Board for *Accounting Horizons*

Editorial Review Board for *Advances in Accounting*

Editorial Review Board for *Auditing: A Journal of Practice & Theory*

Editorial Review Board for *Issues in Accounting Education*

Editorial Review Board for *The Accounting Educators' Journal*

Editorial Review Board for *Journal of Accounting Education*

Editorial Review Board for *Global Perspectives in Accounting Education*

Ad hoc Reviewer for *Accounting Enquiries*

Ad hoc Reviewer for *Advances in Accounting*

Ad hoc Reviewer for *Advances in Accounting Education*

Ad hoc Reviewer for *Contemporary Accounting Research*

Ad hoc Reviewer for *Advances in Accounting Behavioral Research*

Ad hoc Reviewer for *Educational and Psychological Measurement*

Ad hoc Reviewer for *International Journal of Auditing*

Ad hoc Reviewer for *Journal of Accounting and Public Policy*

Ad hoc Reviewer for *Journal of Accounting, Auditing and Finance*

Ad hoc Reviewer for *Journal of the Academy of Business Education*

Ad hoc Reviewer for *Review of Accounting Studies*

Ad hoc Reviewer for *The Accounting Review*

## **PROFESSIONAL AFFILIATIONS** – all current

American Accounting Association

American Institute of Certified Public Accountants

Pennsylvania Institute of Certified Public Accountants

## **HONORS AND AWARDS**

Robins School of Business Outstanding Faculty Research Award 2004 and 2012

Joseph A. Jennings Chair in Business, University of Richmond, August 2004 to August 2010.

Visiting Professor to the Faculty of Accounting, Finance and Law, Aston University, Birmingham, UK, March 2006.

Honorary Professor of the Faculty of Business and Law, Deakin University in Australia, 2002-2004.

University of Richmond Competitive Summer Research Award, 2001 through 2013.

Named in Academic Key's Who's Who in Business Higher Education, 2003.

Academy of Accounting and Financial Studies *Distinguished Research Award* 2001 and 2010.

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 Penn State Graduate Student Outstanding Teaching Award, 1988.

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

**Public and Community Service**

Board Member, Children's Home Society of Virginia (2004-2006)

Elder, Countryside Christian Church (2003-2006)

**TEACHING EXPERIENCE** (through 5/2012; excludes summer sessions)

	<u>Number of Sections</u>	<u>Number of Students</u>	<u>Overall Rating<sup>1</sup></u>
<u>University of Richmond</u>			
Principles of Accounting I	2	60	4.73
Principles of Accounting II	1	30	4.62
Intermediate Financial Accounting I	28	631	4.31
Accounting Information Systems	2	38	4.33
Accounting Theory and Issues	12	264	4.41
MACC Prof. Responsibility Seminar	2	11	4.77
MACC Acctg Policy & Theory Seminar	5	39	4.78
MBA Financial Accounting	5	75	4.69
Exec MBA Financial Accounting	1	28	4.86
Supervised Internships/Directed Projects - UG	-	16	N/A
Directed Independent Studies – Grad	-	6	N/A
<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
Grad Seminar in Acctg Policy & Research	5	78	4.86
Executive MBA—Financial Accounting	6	112	N/A
Supervised Internships/Directed Projects	-	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	12 groups	104	(5/12)

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