## VITA

## **ROBIN W. ROBERTS**

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EDUCATION:	Doctor of Philosophy in Business Administration, University of Arkansas, 1987. Master of Business Administration, University of Arkansas, 1982. Bachelor of Business Administration, University of Texas at Austin, 1980.	
ACADEMIC		
EXPERIENCE:	<ul> <li>April 2013 to present: : Al and Nancy Burnett Eminent Scholar Chair and UCF Pegasus Professor, Kenneth G. Dixon School of Accounting, College of Business Administration, University of Central Florida (UCF).</li> <li>August 2010 to March 2013: Al and Nancy Burnett Eminent Scholar Chair, Kenneth G. Dixon School of Accounting, College of Business Administration, University of Central Florida (UCF).</li> <li>July 2005 to July 2010: Director, Al and Nancy Burnett Eminent Scholar Chair, and PhD Program Coordinator, Kenneth G. Dixon School of Accounting, College of Business Administration, University of Central Florida (UCF).</li> <li>August 2004 to June 2005: Interim Associate Dean of Graduate and External Programs (focusing on accreditation), Al and Nancy Burnett Eminent Scholar Chair, and PhD Program Coordinator in Accounting, College of Business Administration, University of Central Florida (UCF).</li> <li>August 2003 to August 2004: Interim Associate Dean of Graduate and External Programs (full responsibility), Al and Nancy Burnett Eminent Scholar Chair, and PhD Program Coordinator in Accounting, College of Business Administration, University of Central Florida (UCF).</li> <li>May 1998 to July 2003: Al and Nancy Burnett Eminent Scholar Chair and PhD Program Coordinator, Kenneth G. Dixon School of Accounting, University of Central Florida (UCF).</li> <li>August 1993 to May 1998: Associate Professor and Union Pacific/Charles B. Handy Professor of Accounting, Department of Accounting, Iowa State University (ISU).</li> <li>August 1992 – May 1993: Baird, Kurtz &amp; Dobson Faculty Fellow and Assistant Professor of Accountancy, School of Accountancy, School of</li> <li>August 1986 – July 1992: Assistant Professor of Accountancy, School of</li> </ul>	
	August 1986 – July 1992: Assistant Professor of Accountancy, School of Accountancy, University of Missouri-Columbia (MU).	

	August 1983 – July 1986: Research and Teaching Assistant, Department of Accounting, University of Arkansas (UA).
TEACHING INTERESTS:	Auditing; Ethics; Research Foundations.
RESEARCH INTERESTS:	Accounting Ethics and Professional Regulation; Business & Society; Sustainability
HONORS AND AWARDS:	<ul> <li>Plenary Speaker, 4<sup>th</sup> Italian International Congress on Social and Environmental Accounting Research, Padova, Italy, 2014</li> <li>Pegasus Professor (the university's highest honor for faculty), UCF, 2013</li> <li>UCF CBA 50<sup>th</sup> Golden Celebration Award for Integrity, 2013</li> <li>Plenary Speaker, 2<sup>nd</sup> North American International Congress on Social and Environmental Accounting Research, Montreal, Canada, 2011.</li> <li>Research Incentive Award, College of Business Administration, University of Central Florida, 2009.</li> <li>Plenary Speaker, 21<sup>st</sup> International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland, 2009.</li> <li>Visiting Scholar, Aston Business School, Aston University, Birmingham, England, March 2007, September 2007, May 2009.</li> <li>Galloway Award for Distinguished Graduate Teaching, UCF School of Accounting, 2003.</li> <li>Plenary Speaker, 14<sup>th</sup> International Congress on Social and Environmental Accounting Research, Dundee, Scotland, 2002.</li> <li>Best Paper Award, Seventh Symposium on Ethics Research in Accounting, 2002, 2001.</li> <li>Accounting Alumni of the Year for Education, University of Arkansas, 2000.</li> <li>Galloway Award for Distinguished Service, UCF School of Accounting, 2000.</li> <li>Miller Teaching Innovation Grant Recipient, ISU, 1997 (\$25,000).</li> <li>Project Aware Grant Recipient, ISU, 1994 (\$20,000).</li> <li>Provost's Outstanding Junior Faculty Teaching Award, MU, 1991.</li> <li>Professor of the Semester, Association of Accountacy Students, MU, Fall 1990.</li> <li>Faculty Member of the Year, College of Business and Public Administration, MU, 1999.</li> <li>College of Business and Public Administration Research Fellowship, MU, 1989-1992.</li> <li>American Accounting Association Doctoral Consortium Fellow, 1985.</li> <li>Oxford Scholar, University of Arkansas, 1984.</li> </ul>

## JOURNAL ARTICLES: Roberts, Ro

- Roberts, Robin W., and Dana M. Wallace, "Sustaining Diversity in Social and Environmental Accounting Research", *Critical Perspectives on Accounting* (forthcoming).
- Cho, Charles, Matias Laine, Robin W. Roberts, and Michelle Rodrigue, "Organized Hypocrisy, Organizational Façades, and Corporate Sustainability Reporting." *Accounting, Organizations and Society* 40 (1, 2015), 78-94.
- Cho, Charles, Giovanna Michelon, Den Patten, and Robin W. Roberts, "CSR Disclosure: The more things change...". *Accounting, Auditing, and Accountability Journal* 28 (1, 2015), 14-35.
- Cho, Charles, Giovanna Michelon, Dennis M Patten, and Robin W Roberts, "CSR Report Assurance in the United States: An Empirical Investigation of Determinants and Effects", *Sustainability Accounting, Management and Policy Journal* 5 (2, 2014), 130-148.
- Nickell, Erin, and Robin W. Roberts, "Organizational Legitimacy, Conflict, and Hypocrisy: An Alternative View of the Role of Internal Auditing", *Critical Perspectives on Accounting* 25 (3, 2014), 217-221.
- Belal, Ataur, Stuart Cooper, and Robin W. Roberts, "Vulnerable and Exploitable: The Need for Accountability and Transparency in Emerging and Less Developed Economies." *Accounting Forum 37* (2, 2013), pp. 81-91.
- Desai, Renu, and Robin W. Roberts, "Deficiencies in the Code of Conduct: The AICPA Rhetoric Surrounding the Tax Return Preparation Outsourcing Disclosure Rules." *Journal of Business Ethics 114* (3, 2013), pp. 457-471.
- Thornburg, Steven, and Robin W. Roberts, "In Whose Interest? A Critical Examination of Public Interest Appeals Made by the Public Accounting Profession in the USA", *International Journal of Critical Accounting* 5 (1, 2013), pp. 81-95.
- Bouten, Lies, Patricia Everaert, and Robin W. Roberts, "How a Two-step Approach Discloses Different Determinants of Voluntary Social and Environmental Reporting", *Journal of Business, Finance and Accounting 39* (June/July 2012), pp. 567-605.
- Thornburg, Steven, and Robin W. Roberts, "'Incorporating' American Colonialism: Accounting and the Alaska Native Claims Settlement Act." *Behavioral Research in Accounting* (1, 2012), pp. 203-214.
- Chen, Jennifer, and Robin W. Roberts, "Towards a More Integrated Understanding of the Organization-Society Relationship: Implications for Social and Environmental Accounting Research." *Journal of Business Ethics* 97(4, 2010), pp. 651-665.

- Belal, Ataur, and Robin W. Roberts, "Stakeholders' Perceptions of Corporate Social Reporting (CSR) in Bangladesh." *Journal of Business Ethics* 97(2, 2010), pp. 311-324.
- Desai, Vikram, Robin W. Roberts, and Rajendra Srivastava, "A Conceptual Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions." *Contemporary Accounting Research* 27 (2, 2010), pp. 537-575.
- Cho, Charles, Robin W. Roberts, and Dennis Patten. "The Language of U.S. Corporate Environmental Disclosure." *Accounting, Organizations and Society* 35(4, 2010), pp. 431-443.
- Cho, Charles, and Robin W. Roberts, "Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation." *International Journal of Accounting Information Systems* 11 (1, 2010), pp. 1-16.
- Cho, Charles, Jennifer Chen, and Robin W. Roberts, "The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Rightto-Know Act of 1986." *Critical Perspectives on Accounting* 19 (4, 2008), pp. 450-465.
- Chen, Jennifer, Dennis M. Patten, and Robin W. Roberts, "Corporate Charitable Contributions: A Corporate Social Performance or Legitimacy Strategy?" *Journal of Business Ethics* 82 (2008), pp. 131-144.
- Bobek, Donna, Lois Mahoney, and Robin W. Roberts, "Stakeholder Management, Institutional Ownership and Corporate Political Activity: Evidence from the Insurance Industry." *Research on Professional Responsibility and Ethics in Accounting* 12 (2008), pp. 23-46.
- Cho, Charles, Robin W. Roberts and Sherron K. Roberts, "Chinese Students in US Accounting and Business Ph.D. Programs: Educational, Political and Social Considerations." *Critical Perspectives on Accounting* 19 (2, 2008), pp. 199-216.
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- Mahoney, Lois, and Robin W. Roberts, "Corporate Social and Environmental Performance and Their Relation to Financial Performance and Institutional Ownership: Empirical Evidence on Canadian Firms." Accounting Forum 31 (3, 2007), pp. 233-253.
- Bobek, Donna, Robin W. Roberts, and John Sweeney, "The Social Norms of Tax Compliance: Evidence from Australia, Singapore and the United States" *Journal of Business Ethics* 74 (1, 2007), pp. 49-64.

- Roberts, Robin W. "Politics and the Public Accounting Profession in the U.S.: Implications for the Federal Regulation of Auditing and Financial Reporting." *Advances in Public Interest Accounting* 12 (2007), pp. 85-102.
- Cho, Charles, Den Patten, and Robin W. Roberts, "Corporate Political Strategy: An Examination of the Relation between Political Expenditures, Environmental Performance, and Environmental Disclosure." *Journal of Business Ethics* 67 (2, 2006), pp. 139-154.
- Mahoney, Lois and Robin W. Roberts, "Corporate Social Performance: Empirical Evidence on Canadian Firms." *Research on Professional Responsibility and Ethics in Accounting* 9 (2004), pp. 73-100.
- Dwyer, Peggy D., and Robin W. Roberts, "Known by the Company They Keep: An Investigation of Policy Preferences of Federal Legislators Supported by the United States Public Accounting Profession." *Critical Perspectives on Accounting* 15 (6/7, 2004), pp. 865-883.
- Roberts, Robin W., and Lois Mahoney, "A Critical Analysis of the Stakeholder Concept: Its Meaning, Use, and Usefulness in Accounting Research," *Business Ethics Quarterly* 14(3, 2004), pp. 399-431.
- Roberts, Robin W., and Donna D. Bobek, "The Politics of Tax Accounting in the US: Evidence from the Taxpayer Relief Act of 1997." Accounting, Organizations and Society 29 (May/June 2004), pp.565-590.
- Roberts, Robin W., "Managerialism in U.S. Universities: Implications for the Academic Accounting Profession," *Critical Perspectives on Accounting* 15 (April/May 2004), pp. 461-467.
- Dwyer, Peggy D. and Robin W. Roberts, "The Contemporary Gender Agenda of the U.S. Public Accounting Profession: Embracing Feminism or Maintaining Empire? *Critical Perspectives on Accounting* 15 (January 2004), pp. 159-177.
- Roberts, Robin W., Peggy D. Dwyer, and John T. Sweeney, "Political Strategies Used by the U. S. Public Accounting Profession during Auditor Liability Reform: The Case of the Private Securities Litigation Reform Act of 1995," *Journal of Accounting and Public Policy* 22 (September/October 2003), pp. 433-457.
- Roberts, Robin W., "Commercialism and Its Impact on the Integrity of Professional Tax Services in the United States," *Critical Perspectives on Accounting* (October 2001), pp. 589-605.
- Roberts, Robin W., James Kurtenbach, and Pat Seaton, "State Conformity with Provisions of the 1997 Uniform Accountancy Act: Theory and Evidence," *Accounting and the Public Interest* (2001), pp. 98-114.

- Roberts, Robin W., and James M. Kurtenbach, "State Regulation and Professional Accounting Reforms: An Empirical Test of Regulatory Capture Theory," *Journal of Accounting and Public Policy* (Fall 1998), pp. 209-226.
- Roberts, Robin W., "A Framework for a Corporate Single Audit Act: A Stakeholder Perspective," *Critical Perspectives on Accounting* (Summer 1998), pp. 227-232.
- Roberts, Robin W., and Peggy D. Dwyer, "Demystifying the Concepts of Materiality and Reasonable Assurance," *Journal of Business Ethics* (April 1998), pp. 115-124.
- Sweeney, John, and Robin W. Roberts, "Cognitive Moral Development and Auditor Independence," *Accounting, Organizations & Society* (April/May 1997), pp. 337-352.
- Malone, Charles, and Robin W. Roberts, "The Relation of Audit Firm Quality Control and Staff Personality Characteristics to Reduced Audit Quality," *Auditing: A Journal of Practice and Theory*, (Fall 1996), pp. 49-64.
- Malone, David, and Robin W. Roberts, "An Analysis of Public Interest Reporting by General Motors Corporation," *Journal of Business Ethics*, (July 1996), pp. 759-771.
- Malone, David, and Robin W. Roberts, "An Analysis of Public Interest Reporting: The Case of General Motors in South Africa," *Business and Professional Ethics Journal*, (Fall 1994), pp. 71-92.
- Kurtenbach, James M., and Robin W. Roberts, "Public Sector Accounting Research: A Review and Synthesis," *Public Budgeting and Financial Management* (Vol. 6, No. 2, 1994), pp. 217-254.
- Lawrence, Carol, and Robin W. Roberts, "Productive Efficiency in the Public Sector: An Empirical Analysis of the Heath Care Industry," *Research in Governmental and Nonprofit Accounting*, (1994), pp. 297-322.
- Roberts, Robin W., and John Sweeney, "Auditor Loss Exposure Factors and Preliminary Materiality Judgments: Evidence from Practice," Advances in Accounting, (1993), pp. 171-184.
- Kurtenbach, James M., and Robin W. Roberts, "Complexities in Applying the Municipal Reporting Entity Concept," *Municipal Finance Journal*, (Fall 1993), pp. 34-51.
- Roberts, Robin W., and Donald R. Deis, "The Governmental Accounting Standards Board Service Effort and Accomplishments Project on Elementary and Secondary Education: Discussion and Analysis," *Municipal Finance Journal*, (Summer 1993), pp. 42-54.

	Roberts, Robin W., "Determinants of Corporate Social Responsibility Disclosure: An Application of Stakeholder Theory," <i>Accounting,</i> <i>Organizations and Society</i> , (August 1992), pp. 595-612.
	Roberts, Robin W., and James M. Kurtenbach, "An Analysis of Lobbying Activities Before the Governmental Accounting Standards Board," <i>Research in Governmental and Nonprofit Accounting</i> , (1992), pp. 25-40.
	Roberts, Robin W., G. W. Glezen and T. W. Jones, "Determinants of Auditor Change in the Public Sector, <i>Journal of Accounting Research</i> , (Spring 1990), pp. 220-228.
	Roberts, Robin W., and G. W. Glezen, "Determinants of School District Audit Fees," <i>Research in Governmental and Nonprofit Accounting</i> , (1990), pp. 123-143.
PAPERS UNDER REVIEW:	Baudot, Lisa, Robin W. Roberts, and Dana M. Wallace, "Professionalism in Crisis and Crisis in Professionalism: The Ethicality of the Accounting Profession's Political Activity." Under review at <i>Journal of Business</i> <i>Ethics</i> .
	Zahller, Kimberly, Vicky Arnold and Robin W. Roberts, "Using CSR Disclosure Quality to Develop Social Resilience to Exogenous Shocks: A Test of Investor Perceptions." Conditionally accepted at <i>Behavioral Research in</i> <i>Accounting</i> .
COMPLETED	
WORKING PAPERS:	Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "Changes in Governance and Focus at Arthur Andersen: A Historical Account of Intra- organizational Struggles Related to the Firm's Consultancy Practice."
	Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "The Misalignment of Control and Compensation in Professional Service Firms: The Case of Arthur Andersen."
	Bouten, Lies, Charles Cho, Giovanna Michelon, and Robin W. Roberts, "Does the choice of CSR performance ratings provider matter? Investigating the use of ASSET4, MSCI ESG, and Sustainalytics measures in CSR (accounting) research"
	Chen, Jennifer, and Robin W. Roberts, "Current Tax Laws and the Fulfillment of Corporate Foundations' Social Function: Evidence from 990-Returns of Private Foundations."
	Desai, Renu, and Robin W. Roberts, "Sustaining Competitive Advantage in Finance and Accounting Outsourcing Markets: A Case Study of Leading Third Party Service Providers."

	Romi, Andrea, and Robin W. Roberts, "Benefit Corporations: An Understanding of an Emerging Corporate Form and the Impact on Profitability."
	Zahller, Kimberly, and Robin W. Roberts, "In Bad Company: Preserving Legitimacy during Exogenous Crisis."
	Numerous other projects nearing completion
OTHER PUBLICATIONS:	Cho, Charles, Dennis Patten, and Robin W. Roberts, "Environmental Disclosures and Impression Management," in <i>Communication and Language</i> <i>Analysis in the Corporate World</i> (Roderick Hart, Ed.), IGI Global (2014), pp.217-231.
	Cho, Charles, Dennis Patten, and Robin W. Roberts, "Environmental Financial Reporting and Financial Markets," in <i>The Oxford Handbook of Business</i> <i>and the Environment</i> (Pratima Bansal and Andrew Hoffman, Eds.), Oxford University Press: Oxford (2011), pp. 444-461.
	Cho, Charles, Robin W. Roberts, and Sherron K. Roberts, "The Chinese Learner in US Business PhD Programs: An Overview," in <i>Education in China:</i> 21st Century Issues and Challenges. Nova Science Publishers, Inc.: NY (2008), pp. 81-96.
ACADEMIC PRESENTATIONS:	Cho, Charles, Matias Laine, Robin W. Roberts, and Michelle Rodrigue, "Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill". Presented at the 1st International Workshop on The Role of Business in Society and the Pursuit of the Common Good, Cergy, France, March, 2012, the 2012 Alternative Accounts Conference, Quebec City, Quebec, Canada, May 2012, and the 35th European Accounting Association Annual Congress, Ljubljana, Slovenia, May 2012. (and at several invited workshops in France and Korea.
	<ul> <li>Bouten, Lies, Charles Cho, Giovanna Michelon, and Robin W. Roberts, "Does the choice of CSR performance ratings provider matter? Investigating the use of ASSET4, MSCI ESG, and Sustainalytics measures in CSR (accounting) research". Presented at the 2013 CSEAR Annual Conference, St. Andrews, Scotland, September 2013, 50th British Accounting and Finance Association, London, UK, April 2014, and the 2014 European Accounting Association Meeting Tallinn, Estonia, May 2014, York University, Schulich School of Business, Toronto, Canada, November 2014.</li> </ul>
	Cho, Charles, Den Patten, and Robin W. Roberts, "Environmental Disclosures and Impression Management" Presented at the DICTION Conference, February 2013, The University of Texas at Austin, Austin, TX.

- Cho, Charles, Giovanna Michelon, Den Patten, and Robin W. Roberts, "Does Today's CSR Disclosure Differ from That of 1970s? An Empirical Analysis." Presented at the Fourth North America CSEAR Conference, January 2013, San Diego, California, the 2013 European Accounting Association Meeting, May 2013, Paris, France, and the 7th Asia-Pacific Interdisciplinary Research in Accounting (APIRA), Kobe, Japan, June 2013.
- Cho, Charles, Giovanna Michelon, Den Patten, and Robin W. Roberts, "CSR Report Assurance in the United States: An Empirical Investigation of Demand and Stakeholder Benefits". Presented at the 2013 Alternative Accounts Conference, April 2013, Toronto, Ontario, Canada, the 2013 European Accounting Association Meeting, May 2013, Paris, France, and at the 34ème Congrès de l'Association Francophone de Comptabilité (AFC), Montreal, Canada, June 2013.
- Romi, Andrea, and Robin W. Roberts, "Benefit Corporations: An Understanding of an Emerging Corporate Form and the Impact on Profitability." Presented at the Fourth North America CSEAR Conference, January 2013, San Diego, California.
- Zahller, Kimberly, and Robin W. Roberts, "In Bad Company: Preserving Legitimacy during Exogenous Crisis." Presented at the Fourth North America CSEAR Conference, January 2013, San Diego, California.
- Zahller, Kimberly, Vicky Arnold, and Robin W. Roberts, "The Benefit of the Doubt: Resilience in Stakeholder Assessments of Corporate Social Performance Disclosure." Presented at the AAA ABO Mid-Year Meeting, October 2012, Atlanta, Georgia.
- Cho, Charles, Michelle Rodrigue, and Robin W. Roberts, "Corporate Hypocrisy in Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill", Presented at the Maastricht University Business Research Workshop, March 2012, Maastricht, The Netherlands.
- Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "Changes in Governance and Focus at Arthur Andersen: A Historical Account of Intraorganizational Struggles Related to the Firm's Consultancy Practice."
  Presented at the Northeast Behavioral Accounting Research Colloquium, Boston, MA, February 2012.
- Roberts, Robin W., "Maintaining a Vibrant Business Research Program," Presented at the Ghent University Business Research Workshop, May 2011, Ghent, Belgium.
- Reinking, Jeffrey, Sean Robb, and Robin W. Roberts, "Financial and Social Performance in Publicly Traded Family Firms." Presented at the 2011 American Accounting Association Annual Meeting, Denver, CO, August 2011.

- Thornburg, Steven, and Robin W. Roberts, "'Incorporating' American Colonialism: Accounting and the Alaska Native Claims Settlement Act." Presented at the University of Bergamo Accounting Research Workshop, Bergamo, Italy, September 2010.
- Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "The Misalignment of Control and Compensation in Professional Service Firms: The Case of Arthur Andersen." Presented at the 2010 American Accounting Association Annual Meeting, San Francisco, CA., August 2010.
- Desai, Renu, and Robin W. Roberts, "Commercialization and the Disclosure of Accounting and Tax Service Outsourcing." Presented at the European Accounting Association Annual Meeting, May 2009, Tampere, Finland.
- Cho, Charles, and Robin W. Roberts, "The Language of Corporate Environmental Disclosure: A Research Note." Presented at the AAA Public Interest Section Mid-Year Meeting, April 2009, Charleston, South Carolina, and at the Florida International University Research Workshop, Miami, Florida.
- Desai, Renu, and Robin W. Roberts, "Sustaining Competitive Advantage in Finance and Accounting Outsourcing Markets: A Case Study of Leading Third Party Service Providers." Presented at the 6<sup>th</sup> Conference on New Directions in Managerial Accounting, Brussels, Belgium, December 2008, and the 2008 Critical Perspectives on Accounting Conference, New York City, NY, April 2008.
- Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "Linking (de)centralized decision-making authority and compensation in a professional partnership setting." Presented at the 2007 Clifford Chance Conference on Professional Services Firms, University of Illinois, July 2007.
- Chen, Jennifer, Thomas L. Keon, and Robin W. Roberts, "Trying to Understand the Complexities of Corporate Philanthropy." Presented at the 18<sup>th</sup> International Congress on Social and Environmental Accounting Research, University of St. Andrews, Scotland, September 2006.
- Roberts, Robin W., "Research Methods in Accounting: An Introduction." Presented to new KPMG PhD Project students at the Accounting Doctoral Students Association Conference, Washington, DC, August 2006.
- Thornburg, Steven, and Robin W. Roberts, "Money, Politics, and the Regulation of Professional Services Firms: Evidence from the U.S. CPA profession and the Sarbanes-Oxley Act of 2002." Presented at the 2006 Clifford Chance Conference on Professional Services Firms, IESI Business School, University of Navarro, Barcelona, Spain, June 2006.

- Thornburg, Steven, and Robin W. Roberts, "Accounting during Implementation of the Alaska Native Claims Settlement Act: A Genealogy of NANA Regional Corporation." Presented at the Western AAA Meeting, Portland, Oregon. April 2006.
- Chen, Jennifer, and Robin W. Roberts, "Corporate Charitable Contributions: A Corporate Social Performance or Legitimacy Strategy?" Presented at the 2006 Annual AAA Meeting, Washington, DC, August 2006 and at the Western DSI Conference, Hawaii, April 2006.
- Thornburg, Steven, and Robin W. Roberts, "In Whose Interest?: a Critical Examination of Public Interest Appeals made by the Public Accounting Profession in the United States." Presented at the European Accounting Association Annual Meeting, Dublin, Ireland, March 2006.
- Chen, Jennifer, and Robin W. Roberts, "Legitimacy Theory, Institutional Theory, Resource Dependence Theory and Stakeholder Theory: Are They Commensurable?" Presented at the 5<sup>th</sup> Conference on Social and Environmental Accounting Research, Barcelona, Spain, September 2005, and the European Accounting Association Annual Meeting, Dublin, Ireland, March 2006.
- Chen, Jennifer, and Robin W. Roberts, "Current Tax Laws and the Fulfillment of Corporate Foundations' Social Function: Evidence from 990-Returns of Private Foundations." Presented at the 2006 AAA GNP Mid-Year Meeting, Miami, Florida, February 2006.
- Amoruso, Anthony, Robin W. Roberts, and Gregory Trompeter, "From P2 to MPB to Disaster: A Historical Account of Arthur Andersen & Co.'s Intra-Organizational Struggles Regarding its Consultancy Practice." Presented at the 2005 Clifford Chance Conference on Professional Services Firms, Saïd Business School, University of Oxford, Oxford, England, July 2005.
- Cho, Charles and Robin W. Roberts, "The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986." Presented at the Concordia University Molson School of Business Research Workshop, Montreal, Quebec, Canada, April 2005.
- Thornburg, Steven, and Robin W. Roberts, "The Effectiveness of CPAs' Federal Political Activities: Preliminary Evidence on Congressional Voting and Argumentation during Sarbanes-Oxley." Presented at the University of Western Ontario Ivey School of Business Research Workshop, London, Ontario, Canada, March 2005.
- Cho, Charles, Den Patten, and Robin W. Roberts, "The Politics of Corporate Environmental Regulation and Accounting Disclosure." Presented at the 2004 ICCCSR Conference, Nottingham, England, October 2004.

- Roberts, Robin W., and Gregory Trompeter, "The Road to Hell is Paved with Good Intentions: A Slightly Less Cynical Look at the Demise of Arthur Andersen." Presented at the 2004 Alternative Accounting Workshop, University of Calgary, Calgary, Alberta, Canada, September 2004.
- Thornburg, Steven, and Robin Roberts, "The Genealogy of the NANA Corporation." Presented at the 2004 Asia-Pacific Interdisciplinary Research on Accounting Conference, Singapore, July 2004.
- Thornburg, Steven, and Robin Roberts, "The Rhetoric of a Profession's Public Interest Ideal: Its Instrumental Use by the Public Accounting Profession in the United States." Presented at the European Academy of Management 2004 Conference, St. Andrews, Scotland, May 2004.
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- Bobek, Donna, Lois Mahoney, and Robin W. Roberts, "Stakeholder Management, Institutional Ownership and Corporate Political Activity: Evidence from the Insurance Industry." Presented at the 2003 American Accounting Association Annual meeting, Honolulu, Hawaii, August 2003.
- Roberts, Robin W., and Peggy D. Dwyer, "The Global Branding of the Big Five Firms: An Analysis of Media, Messages and Meanings." Presented at the Interdisciplinary Perspectives on Accounting Conference, Madrid, Spain, July 2003, and at the European Critical Accounting Studies Conference, St. Andrews, Scotland, July 2003.
- Roberts, Robin W., Peggy D. Dwyer, and John T. Sweeney, "Political Strategies Used by the U. S. Public Accounting Profession during Auditor Liability Reform: The Case of the Private Securities Litigation Reform Act of 1995," Presented at the Boston College Accounting Research Workshop, September 2002.
- Mahoney, Lois and Robin W. Roberts, "Corporate Social and Environmental Performance and Their Relation to Financial Performance and Institutional Ownership: Empirical Evidence on Canadian Firms." Presented at the 12<sup>th</sup> International Congress on Social and Environmental Accounting Research, Dundee, Scotland, September 2002, the AAA Annual Meeting, August 2002, and the Seventh Annual Symposium on Ethics Research in Accounting, August 2002.

- Roberts, Robin W., "Thoughts on the Rise of Managerialism in University Education in the U. S.: Implications for the Academic Accounting Profession." Presented electronically at the First Annual Critical Perspectives on Accounting Electronic Workshop, March 2002.
- Roberts, Robin W., "A Critical Examination of Earnings Management in Publicly Traded Corporations." Presented at the Eighth Annual Conference on Promoting Business Ethics, October 2001, Chicago, Illinois, and the Hawaii Conference on Business, June 2001, Honolulu, Hawaii.
- Mahoney, Lois and Robin W. Roberts, "Corporate Social Performance: Empirical Evidence on Canadian Firms." Presented at the AAA Annual Meeting, August 2001, Atlanta, Georgia, and at the 2001 AAA Ethics and Professionalism Symposium, Atlanta, GA, August 2001.
- Roberts, Robin W., and Donna Bobek, "Corporate Political Activity and the Taxpayer Relief Act of 1997." Presented at the Washington State University Accounting Research Workshop, April 2003, and at the AAA Annual Meeting Forum, Philadelphia, PA, August 2000.
- Roberts, Robin, W., and Lois Mahoney, "A Critical Analysis of the Stakeholder: Its Meaning, Use, and Usefulness in Accounting," Presented at the Southeast AAA Meeting, Savannah, GA, April 2000.
- Roberts, Robin W., "Integrity in the Provision of Professional Tax Services: Searching for Fairness in Client Billing and the Limited Use of Tax Advice." Presented at the Critical Perspectives on Accounting Conference, New York, NY, April 1999.
- Roberts, Robin W., and James M. Kurtenbach, "Introducing Diversity and International Business Issues in Introductory Accounting: Experiences from a Large, Midwestern University." Presented at the 1997 AAA Symposium on Ethics Education in Accounting, August 1997.
- Marrs, M. D., Turban, T. Dougherty, and R. Roberts, "Applicant Attraction to Culturally Diverse Firms: A Person-Organization Fit Perspective," Presented at the 11<sup>th</sup> Annual Conference, Society for Industrial and Organizational Psychology, April 1996.
- Marrs, M. D., Turban, T. Dougherty, and R. Roberts, "Applicant Attraction to Culturally Diverse Firms: A Person-Organization Fit Perspective," Presented at the American Accounting Association Annual Meeting, August 1995.
- Roberts, Robin W., and James M. Kurtenbach, "State Regulation and Professional Accounting Reforms: An Empirical Test of Regulatory Capture Theory." Presented at the American Accounting Annual Meeting, August, 1995 and the Midwest American Accounting Association Meeting, April 1995.

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- Sweeney, John, and Robin W. Roberts, "Moral Development and Auditor Independence." Presented at the American Accounting Association Annual Meeting, August, 1993, the Iowa State University Accounting and Finance Research Workshop, February 1993, and the University of Kansas Accounting and Finance Research Workshop, January 1993.
- Roberts, Robin W., and Donald R. Deis, "An Analysis of the Governmental Accounting Standards Board Service Effort and Accomplishments Project on Elementary and Secondary Education." Presented at the American Society for Public Administration Annual Conference on Public Budgeting and Finance, October 1992.
- Deis, Donald R., and Robin W. Roberts, "The Relation of Selected Audit Procurement Practices to Audit Quality in the Public Sector." Presented at the Iowa State University Accounting and Finance Research Workshop, September 1992.
- Rubin, Marc, and Robin W. Roberts, "Public Sector Audit Market Research," Presented at the American Accounting Association Governmental and Nonprofit Accounting Research Workshop, American Accounting Association National Meeting, August 1990.
- Roberts, Robin W., and Peggy D. Dwyer, "Demystifying the Concepts of Materiality and Reasonable Assurance: A Better Solution to the Expectation Gap Problem." Presented at the Critical Perspectives on Accounting Symposium, April 1990.
- Roberts, Robin W., and James M. Kurtenbach, "A Descriptive Analysis of Lobbying Activities Before the Governmental Accounting Standards Board," Presented at the 1990 University of Illinois-Chicago Governmental Accounting Symposium, March 1990.
- Roberts, Robin W., "Governmental and Nonprofit Auditing Research: An Assessment of Prior Research, and Opportunities for the Future." Presented at the 1990 Midwest American Accounting Association Meeting, April 1990, and the American Accounting Association Governmental and Nonprofit Accounting Research Workshop, American Accounting Association National Meeting, August 1989.
- Roberts, Robin W., "Further Evidence on the Determination of Audit Fees in the Public Sector," Presented at the American Accounting Association Midwest Regional Meeting, April 1989.
- Roberts, Robin W., "The Development of the Depreciation Concept," American Accounting Association Midwest Regional Meeting, April 1989.

Roberts, Robin W., G. W. Glezen and T. W. Jones, "Determinants of Auditor Change in the Public Sector," Presented at the American Accounting Association National Meeting, April 1988.
Roberts, Robin W., "The Effects of Initial Social Responsibility Disclosures on the Systematic Risk of the Firm," Mid-South Economics and Finance Association Meeting, February 1986.
Roberts, Robin W., and G. W. Glezen, "An Investigation of Specific Audit Procedures Used in Initial Audits of Continuing Businesses," American Accounting Association Southwest Regional Meeting, March 1986.
Intermediate Financial Accounting I. Intermediate Financial Accounting II. Financial Accounting Concepts. Auditing. Advanced Auditing (Undergraduate level). Auditing Theory and Practice (Masters level). Seminar in Ethics and Professionalism in Accounting (Masters level). Seminar in Auditing Research (Doctoral level). Accounting Research Forum (Doctoral level). Research Foundations in Accounting (Doctoral level). Archival Research in Accounting (Doctoral level).
<ul> <li>Tennant, Robert, "Accounting Regulation and the Dodd-Frank Act: Lobbying and Political Outcomes." In process. Chair of committee.</li> <li>Yang, Helen, "Changing Institutional Environments, Chinese Company Characteristics, and Climate-Change Reporting" Victoria University, Melbourne, Australia. Completed May 2014. External Juror.</li> <li>Lubimov, Alex, "Regulation and the Auditing Profession". Completed May 2013. Member of committee.</li> <li>Reinking, Jeffrey, "The Impact of Digital Dashboards on the Decision Making Environment". Completed May 2013. Member of committee.</li> <li>Nickell, Erin, "An Examination of Issues Related to Professional Skepticism in Auditing". Completed June 2012. Member of committee.</li> <li>Zahller, Kimberly, "More than Money: Corporate Social Performance and Reporting and its Effect on Economic Performance." Doctoral Dissertation, University of Central Florida. Completed July 2012. Chair of</li> </ul>

- Chen, Jason, "Three Studies on the Social and Environmental Effects of Tax Policy." Doctoral Dissertation, University of Central Florida. Completed May 2012. Chair of committee.
- Thijssen, Thomas, "Corporate Social Responsibility Disclosure: Management, Commitment, and Stakeholder Influence". Maastricht University, The Netherlands. Completed March 2012. External juror.
- Hampton, Clark, "The Effects of Risk and Trust on the Achievement of Sustainable Competitive Advantage from B2B E-Commerce Trading Relationships." Doctoral Dissertation, University of Central Florida Completed October 2011. Member of committee.
- Bouten, Lies, "On the Determinants of Social and Environmental Reporting and its Role as an Accountability Mechanism". PhD Thesis, University of Ghent, Belgium. Completed May 2011. External juror.
- Phillips, Jillian, "Auditor Liability for SOX 404 Opinions: An Investigation of Jurors' Consideration of Auditors' Disclosure of Internal Control Deficiencies". Doctoral Dissertation, University of Central Florida. Completed July 2010. Member of committee.
- Alon, Anna, "Three Studies Related to the Institutionalization of International Financial Reporting Standards. Doctoral Dissertation, University of Central Florida. Completed July 2010. Member of committee.
- Desai, Renu, "Economic and Ethical Considerations regarding Business Process Outsourcing." Doctoral Dissertation, University of Central Florida. Completed November 2007. Chair of committee.
- Desai, Vikram, "Impacts of Globalization: Evidence from the Entry of the Big Four Public Accounting Firms into India." Doctoral Dissertation, University of Central Florida. Completed November 2007. Chair of committee.
- Cho, Charles, "An Examination of the Strategic Use of Corporate Environmental Disclosure" Doctoral Dissertation, University of Central Florida. Completed March 2007. Chair of committee.
- Chen, Jennifer, "Corporate Foundations: An Analysis of Their Strategic and Public Policy Role." Doctoral Dissertation, University of Central Florida. Completed July 2005. Chair of committee.
- Howell, Sharon, "Perceptions of Organizational Politics and Its Role in Determining Perceptions of Effective Leadership Ability and Performance: A Study in the Accounting Industry." Doctoral Dissertation, University of Central Florida. Completed April 2005. Co-chair of committee.
- Thornburg, Steve, "The Role of Independence and Public Interest Rationales in the Regulation of the U.S. Public Accounting Profession: Theory and Evidence." Doctoral Dissertation, University of Central Florida. Completed April 2005. Chair of committee.

- O'Bryan, David, "The Association of Accruals and Cash Flow Components with Corporate Bond Returns," Doctoral Dissertation, University of Missouri-Columbia, completed August 1992. Member of committee.
- Wolk, Carel, "Causal Attributions for Performance: Implications for Auditor Turnover," Doctoral Dissertation, Doctoral Dissertation, University of Missouri-Columbia, completed August 1992. Member of committee.
- Sweeney, John, "An Analysis of the Effect of Auditor's Level of Cognitive Moral Development and Audit Firms Influences on Independence Behaviors, Doctoral Dissertation, University of Missouri-Columbia, completed May 1992. Chair of committee.
- Fisher, Dann, "Assessing Taxpayer Moral Reasoning: The Development of an Objective Measure," Doctoral Dissertation, University of Missouri-Columbia, completed May 1992. Member of committee.
- Malone, Charles, "An Empirical Investigation of the Moderating Effects of Audit Firm Structure on the Relationship between Staff Personality Characteristics and Reduced Audit Quality," Doctoral Dissertation, University of Missouri-Columbia, completed January 1992. Member of committee.
- Kurtenbach, James, "Entity Relationship: Market Impact and Management Incentives," Doctoral Dissertation, University of Missouri-Columbia, completed March 1992. Member of committee.
- Abramowicz, Kenneth, "An Empirical Investigation of Tax Compliance: The Case of Scholarship Receipts," Doctoral Dissertation, University of Missouri-Columbia, complete December 1990. Member of committee.
- Lee, Myung Gon, "The Differential Information Content of Earnings on Analysts' Forecast Revisions," Doctoral Dissertation, University of Missouri-Columbia, completed December 1990. Member of committee.
- Dwyer, Peggy D., "An Empirical Investigation of the Effect of Certain Client Characteristics on Auditors' Judgments and Determinations about Accounting Estimates. "Doctoral Dissertation, University of Missouri-Columbia, completed November 1988. Member of committee.
- Meyer, Dan W., "Some Characteristics of Taxpayers Using the United States Political Contribution Tax Credit During 1979-1982," Doctoral Dissertation, University of Missouri-Columbia, completed November 1988. Member of committee.

UNDERGRADUATE HONOR THESIS COMMITTEE	
EXPERIENCE:	Booth, Lalita, "Ethical Frameworks Used in Codes of Professional Conduct: An Empirical Analysis," Completed May 2009. Chair of committee.
	Lucas, Nicholas, "Commercialism or Professionalism among Auditing Leaders," completed April 2005. Member of committee.
	Wilson, Melanie, "Factors in the Decision to Offer ElderCare Plus Assurance Services," completed December 2000. Chair of committee.
MEMBERSHIP:	American Accounting Association Phi Kappa Phi Honor Society
UNIVERSITY ACTIVITIES:	Member, Faculty Recruiting Committee, Dixon School of Accounting, 2014- 2015
	Member, NAIOP Endowed Chair in Real Estate Search Committee, UCF College of Business, 2014-2015.
	Member, Department of Finance Chair Search Committee, UCF College of Business 2014-2015.
	Member, Pegasus Committee on Graduate Employability, 2014. Co-chair, University Promotion and Tenure Committee, University of Central Florida, 2014.
	Member, Provost Search Committee, University of Central Florida, 2014. Member, President's Committee on Graduate Employability, University of Central Florida, 2013-2014.
	Chair, Department of Finance Chair Search Committee, UCF College of Business 2013-2014.
	<ul><li>Member, Vice-Provost and Dean of Graduate School Search Committee, 2013.</li><li>Member, Recruiting Committee, Dixon School of Accounting, 2013-2014.</li><li>Member, University Promotion and Tenure Committee, University of Central Florida, 2013.</li></ul>
	Member, University Doctoral Scholarship Awards Committee, University of Central Florida, 2012, 2013.
	Member, SunTrust Professorship Nominee Evaluation Committee, UCF College of Business, 2013.
	<ul> <li>Member, Recruiting Committee, Dixon School of Accounting, 2012-2013.</li> <li>Member, Provost's Search Committee, University of Central Florida, 2011.</li> <li>Member, Audit Committee, UCF Foundation, 2008-present.</li> <li>Member, P. Phillips Eminent Scholar Chair in Real Estate Search Committee, College of Business, University of Central Florida, 2007-2008.</li> <li>Chair, Director of Internal Audit Search Committee, University of Central Florida, 2005-2006.</li> </ul>
	Chair, KPMG and EY Professor Search Committee, College of Business, University of Central Florida, 2004-2005.

- Chair, Phillips-Schenck Chair in American Enterprise Search Committee, College of Business, University of Central Florida, 2003-2004, 2004-2005.
- Member, Behavioral Lab Policy Committee, College of Business, University of Central Florida, 2003.
- Member, Provost's Search Committee, University of Central Florida, 2002-2003.
- Team Captain, UCF College of Business American Cancer Society Relay for Life Team, 1999-2005.
- Member, Research Incentive Awards Committee, College of Business, University of Central Florida, 2003.
- Member, Associate Dean of Graduate Studies and Research Five-Year Review Committee, College of Business, University of Central Florida, 2002-2003.
- Member, Search Committee, School of Accounting, University of Central Florida, 2002.
- Member, Promotion and Tenure Committee, School of Accounting, University of Central Florida, 2002.
- Chair, University Research Council Subcommittee on the President's Major Research Equipment Funding Initiative, University of Central Florida, 2000-2001; 1998-1999.
- Member, University Committee on At-Large Research Incentive Awards, University of Central Florida, 2000-2001.
- Member, College of Business Administration Committee on Research Incentive Awards, University of Central Florida, 2000-2001.
- Member, University Research Council, University of Central Florida, 2000-2001; 1999-2000; 1998-1999.
- Chair, College Doctoral Programs Review Committee, University of Central Florida, 2001-2002; 2002-2003.
- Member, College Doctoral Programs Review Committee, University of Central Florida, 2004-2005; 2000-2001; 1999-2000; 1998-1999
- Outside Member, Department of Marketing Summer Research Grant Review Committee, University of Central Florida, 2001.
- Chair, University Research Council, University of Central Florida, 1999-2000.
- Member, Director of the Office of Sponsored Research Search Committee, University of Central Florida, 1999-2000.
- Chair, Area Campus Committee, College of Business, University of Central Florida, 1999-2000.
- Member, Chair of Economics Department Search Committee, College of Business, University of Central Florida, 1999-2000.
- Member, College Promotion and Tenure Committee, University of Central Florida, 1999-2000, 1998-1999.
- Member, Market and Merit Salary Adjustment Committee, College of Business, University of Central Florida, 1999.
- Member, College Associate Dean Search Committee, University of Central Florida, 1998-1999.
- Chair, School of Accounting Research Evaluation Committee, University of Central Florida, 1998-1999.
- Chair, KPMG Professor Search Committee, School of Accounting University of Central Florida, 1998-1999.
- Member, Department of Marketing Chair Review Committee, University of Central Florida, 1998.

Chair, AACSB Accounting Accreditation Task Force, Department of
Accounting, Iowa State University, 1997-1998.

- Member, University Teaching Excellence Awards Committee, Iowa State University 1997-1998.
- Chair, Faculty Executive Committee, College of Business, Iowa State University, 1996-1997.
- Member, Promotion and Tenure Committee, College of Business, Iowa State University 1996-1997; 1995-1996.
- Group Recorder for Fourth Annual Faculty Conference on Graduate Education, Iowa State University 1996.
- Member, Graduate Committee, College of Business, Iowa State University 1995-1996; 1994-1995.
- Member, Associate Dean Screening Committee, College of Business, Iowa State University 1995.
- Chair, Promotion and Tenure Committee, Department of Accounting, Iowa State University, 1995-1996.
- Chair, Curriculum Committee, Department of Accounting, Iowa State University, 1995-1996; 1994-1995 (development of graduate program in accounting).
- Member, Recruiting Committee, Department of Accounting, Iowa State University 1994-1995.
- Chair, Recruiting Committee, Minority Liaison Staff Advisor, College of Business, Iowa State University, 1993-1994.
- Chair, Recruiting Committee, Department of Accounting, Iowa State University, 1993-1994.
- Member, Ad hoc Curriculum Committee, College of Business, Iowa State University 1993-1994.
- Member, Ad hoc Committee to Prepare American Commitments Grants, Center for Teaching Excellence, Iowa State University 1993-1994.
- Faculty Advisor, Association of Accountancy Students, University of Missouri-Columbia, 1990-1993.
- Member, College of Business and Public Administration Teaching Effectiveness Committee, University of Missouri-Columbia, 1992-1993.
- Member, College of Business and Public Administration Research Development Advisory Committee, University of Missouri-Columbia, 1991-1992.
- Member, School of Accountancy Doctoral Program Review Committee, University of Missouri-Columbia, 1992-1993, 1991-1992.
- Chair, School of Accountancy Research Committee, University of Missouri-Columbia, 1991-1992.
- Member, School of Accountancy Research Committee, University of Missouri-Columbia, 1990-1991.
- Member, School of Accountancy Performance Evaluation Committee, University of Missouri-Columbia, 1989-1990.
- Member, School of Accountancy Scholarship Committee, University of Missouri-Columbia, 1990-1991; 1989-1990; 1988-1989.

PROFESSIONAL ACTIVITIES:

Member, Executive Council, Centre for Social and Environmental Accounting Research, University of St. Andrews, Scotland, 2007 to present.
Member, AAA Doctoral Consortia Task Force, American Accounting Association, 2013-2014. Editor, Accounting and the Public Interest, 2010 to 2012. Associate editor, Advances in Accounting Behavioral Research, 2002 to 2010. Editorial board member, Auditing: A Journal of Practice and Theory, 2014 to present. Editorial board member, Accounting and the Public Interest, 2000 to 2010. Editorial board member, Advances in Accounting Education, 1995 to 2003. Editorial board member, Critical Perspectives on Accounting, 2010-present. Editorial board member, International Journal of Critical Accounting, 2008 to present. Editorial board member, Issues in Accounting Education, 1998 to 2004. Editorial board member, Public Budgeting, Accounting & Financial Management, 1994 to present. Editorial board member, Research in Professional Responsibility and Ethics in Accounting, 2001 to present. Editorial board member, Sustainability Accounting, Management and Policy Journal, 2011 to present. International editorial advisory board member, Social and Environmental Accountability Journal, 2007 to 2012. Ad hoc reviewer, Academy of Management Journal Ad hoc reviewer, Accounting, Auditing and Accountability Journal Ad hoc reviewer, *Accounting History* Ad hoc reviewer, Accounting Horizons Ad hoc reviewer, Accounting, Organizations and Society Ad hoc reviewer, The Accounting Review Ad hoc reviewer, Auditing: A Journal of Practice and Theory Ad hoc reviewer, Behavioral Research in Accounting Ad hoc reviewer, Contemporary Accounting Research Ad hoc reviewer, Human Organization Ad hoc reviewer, International Journal of Public Administration Ad hoc reviewer, Journal of Accounting and Public Policy Ad hoc reviewer, Journal of Business Ethics Ad hoc reviewer, Journal of Cleaner Production Ad hoc reviewer, Journal of Management Studies Ad hoc reviewer, Organization Science Ad hoc reviewer, *Review of Quantitative Finance and Accounting* Coordinator, AAA Public Interest Section Doctoral Student and New Scholar Consortium, 2009, 2010, 2011, 2012, and 2013. Member, AAA Innovative Dissertation Award Selection Committee, 2010-2011. Member, AAA Auditing Section 2002 Mid-Year Meeting Program Committee, 2002. Director, 2001 AAA Annual Meeting Program Committee, Auditing Section, American Accounting Association, 2000-2001. Assistant Director, 2000 AAA Annual Meeting Program Committee, Auditing Section, American Accounting Association, 1999-2000. Member, Wildman Medal Award Committee, American Accounting Association, 1998-1999. Chair, Committee on First Course in Accounting, Teaching and Curriculum Section, American Accounting Association, 1996-1997. Member, 1998 AAA Annual Meeting Program Committee. American Accounting Association 1997-1998.

	Chair, 1998 AAA Annual Meeting Program Committee, Teaching and
	Curriculum Section American Accounting Association, 1997-1998.
	Chair, Auditing Section Midwest Region American Accounting Association, 1996-1997.
	Chair, Committee on First Course in Accounting, Teaching and Curriculum Section American Accounting Association, 1996-1997.
	Member, Executive Committee, ABO Section, American Accounting Association, 1993-1996.
	Midwest Regional Coordinator, ABO Section, American Accounting Association, 1993-1996.
	Vice-Chair, Auditing Section Midwest Region, American Accounting Association, 1995.
	Chair, Membership Committee, GNP Section, American Accounting Association, 1993-1995.
	Co-Coordinator, Governmental Audit Forum, Governmental/Nonprofit Section Workshop, Southwest American Accounting Association, March 1991.
	Member, Research Committee, American Accounting Association, Governmental/Nonprofit Section Workshop, 1988-1992.
	Member, Business Advisory Council, Williams Woods College, 1992.
	Member, Planning Committee, Missouri Society of CPAs, Central Chapter, 1988-1989
	Ad hoc reviewer, American Accounting Association Annual Meeting, 1989- present.
PROFESSIONAL	
EXPERIENCE:	August 1982 to August 1983: Member of audit and tax staff, Brown, Bronstad, Habenicht, and Rosson, CPA, Kilgore, Texas.
	January 1981 to August 1981: Member of audit and tax staff, Singer and Richardson, Longview, Texas.
CONSULTING	
EXPERIENCE:	Consultant for various public accounting firms and corporations, 1989-present.
PROFESSIONAL	
CERTIFICATION:	Certified Public Accountant, Texas, 1983, #32631.