

# Sean W.G. Robb

## *curriculum vitae*

College of Business  
University of Central Florida  
12744 Pegasus Drive  
Orlando, Florida 32816

phone: (407) 823-4414  
fax: (407) 823-5741  
email: srobb@ucf.edu

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### **Education**

Doctor of Philosophy (PhD), University of Florida (accounting), 1995

Master of Accounting (MAcc), University of Waterloo, 1988

Honours Chartered Accountancy Studies (BA), University of Waterloo, 1988

### **Work Experience**

University of Central Florida, College of Business:

Chief Learning Officer / Associate Dean of Undergraduate Programs, 2019-present

Associate Professor, Dixon School of Accounting, 2008-present

Director, Kenneth G. Dixon School of Accounting, 2010-2015

Provost's Faculty Fellow, Office of the Provost, 2013-2014

Assistant Professor, Dixon School of Accounting, 2005-2008

Assistant Professor, Rotman School of Management, University of Toronto, 1999-2005

Assistant Professor, School of Business and Economics, Wilfrid Laurier University, 1995-1999

Lecturer, Fisher School of Accounting, University of Florida, 1994-1995

Teaching/Research Assistant, Fisher School of Accounting, University of Florida, 1989-1994

Lecturer, School of Accounting, University of Waterloo, 1989

Auditor, Ernst & Young (formerly Clarkson Gordon and Co.), Kitchener, Ontario, 1986-1989

## **Professional Designations**

Chartered Professional Accountant (CPA), Province of Ontario, 2012

Chartered Accountant (CA), Province of Ontario, 1989

## **Academic Administrative Experience**

Chief Learning Officer / Associate Dean of Undergraduate Programs, College of Business Administration, University of Central Florida (October 2019 – present).

Duties: Responsible for overseeing all College undergraduate programs (8,500 undergraduate students) and establishing and maintaining all undergraduate academic policies. Responsible for AACSB accreditation and reporting issues related to all undergraduate programs. Works with the Assistant Dean of Undergraduate Programs and the Chief of Operations to ensure the integration of our community partners into the undergraduate student experience and maximize student employment potential. Works with the Dean and Director of Development to identify and secure funding sources for innovative programming and with the Director of Testing and Evaluation to oversee the College's undergraduate assurance of learning process. Responsible for the monitoring and assessment of undergraduate enrollments and trends. Leads the continuing effort to refine the College of Business' blended, active learning undergraduate core curriculum at scale in ways that will lead to mastery of core soft-skill and problem-solving competencies. This work includes:

- Shifting the focus of the faculty, students and other stakeholders from an emphasis on teaching (inputs) to an emphasis on learning (outputs).
- Building a cohesive culture among core faculty that gives them a common focus and sense of ownership of program outcomes.
- Assisting faculty in developing the ability to facilitate students' active learning skills.
- Being a resource for faculty interested in exploring the use of new instructional technology in their courses.
- Integrating the College's professional development and co-curricular activities in ways that both compliment and reinforce our goals for the College core courses.
- Working with the department chairs to oversee, coordinate, and evaluate the College's undergraduate core faculty to ensure a consistent, coherent College core student experience that promotes soft skill development and post-graduation success.
- Developing, implementing and maintaining a credible, program level assessment of the various hard and soft-skills we wish to develop in our students and working with faculty to develop new interventions to address shortfalls in our performance in these key areas.

## **Academic Administrative Experience - continued**

Provost Faculty Fellow, Office of the Provost, University of Central Florida (August 2013 - May 2014).

**Duties:** Reporting to the Provost and Executive Vice Provost, I worked on special projects for Academic Affairs, Faculty Relations and other units of the Provost's Office as directed. In addition, I shadowed the Provost and/or Executive Vice Provost as they performed their duties in order to gain exposure to all aspects of University governance. This half-time appointment was part of a program designed to identify exceptional administrative talent.

Director, Kenneth G. Dixon School of Accounting, College of Business Administration, University of Central Florida (July 2010 – October 2015). With over 1800 students enrolled in BSBA, MSA, MST and PhD programs, the Dixon School of Accounting is one of the largest schools of accounting in the nation and is separately accredited by the AACSB.

**Duties:** Responsible for departmental operations including:

Faculty: Performance appraisals, faculty recruiting, course scheduling.

Curriculum: Doctoral student assignments, hiring and assignment of Graduate Teaching Assistants, approval of changes/substitutions in undergraduate and graduate programs, approval/denial of student petitions, determining course offerings and course delivery modes.

Administrative: Budget development, control of operating budget, approval of all expenditures, approval of travel and research requests, oversight of \$12 million endowment fund, responsible for departmental AACSB and SACS accreditation compliance and reporting.

External Relations: Oversee the external Dixon School Advisory Board, oversee the Dixon School Alumni Chapter, coordinate and manage the Dixon School of Accounting Annual Conference, coordinate Alumni Chapter events, assist the College of Business development officer with accounting-related fundraising opportunities, meet with donors and potential donors, maintain relations with Dixon School corporate partners and interact with the business community.

## **Academic Administrative Experience - continued**

Significant Accomplishments as Director, Kenneth G. Dixon School of Accounting:

In 2015 the Dixon School of Accounting was ranked for the first time among the Best Accounting Programs in the nation - # 42 (Undergraduate) and # 49 (Master's) – by Accounting.com.

Co-wrote a successful \$3.6 million institutional Targeted Educational Attainment (TEAm) Grant with the Schools of Accounting at the University of South Florida and Florida International University (March 2014).

Created the *Kenneth G. Dixon Professorship* to recognize and encourage outstanding research productivity among junior faculty (September 2013).

Wrote the College of Business Student Code of Conduct (August 2013).

Wrote the Dixon School of Accounting AACSB Report and guided the Dixon School through its successful AACSB 5-year review (March 2013).

Member of the College Executive Committee that guided the College of Business through its successful AACSB 5-year review (March 2013).

Created the *Kenneth G. Dixon School of Accounting Alumni Chapter* (May 2011).

Created, hosted and supported the annual *Dixon School of Accounting Women's Symposium* (October 2010).

Created the *Kenneth G. Dixon Research Fellowship* to recognize and encourage outstanding research productivity among junior faculty (September 2010).

Organized, coordinated and managed the *Dixon School of Accounting Annual Conference* (320-350 participants) grossing approximately \$175,000 each year (2010-2015).

Hired 10 full time faculty members between July 2010 and October 2015.

Inflows to the Dixon School of Accounting endowment were approximately \$2.1 million between July 2010 and October 2015.

## **Management Development Conferences Attended**

AACSB Lessons for Aspiring Deans Seminar, Atlanta, GA, November, 2010.

Institute for Academic Leadership (IAL) Department Chairs Conference, Howey-in-the-Hills, FL, September 2010.

**Refereed Academic Publications** (over 1,100 citations on Google Scholar)

Eustler, J., E. B. Nickell and S.W.G. Robb. 2016. Fraud Risk Awareness and the Likelihood of Audit Enforcement Action. *Accounting Horizons* 30 (3): 379-392.

Hageman, A. M., and S.W.G. Robb. 2011. A Regional Diffusion Theory Explanation for States' Proposal and Adoption of Anti-passive Investment Company Laws. *Journal of Accounting and Public Policy* 30 (6): 551-569.

Levesque, T. J., T. L. Libby, R. Mathieu, and S.W.G. Robb. 2010. The Effect of Director Monitoring on Bid and Ask Spreads. *Journal of International Accounting Research* 9 (2): 45-65.

Callen, J. L., S.W.G. Robb, and D. Segal. 2008. Revenue Manipulation and Restatements by Loss Firms. *Auditing: A Journal of Practice and Theory* 27 (2): 1-29.

Feltham, G., S. Robb, and P. Zhang. 2007. Precision in Accounting Information, Financial Leverage and the Value of Equity. *Journal of Business, Finance and Accounting* 34 (7/8): 1099-1122.

Chu, L., R. Mathieu, S. Robb, and P. Zhang. 2007. Bank Capitalization and Lending Behavior after the Introduction of the Basle Accord. *Review of Quantitative Finance and Accounting* 28 (2): 147-162.

Mathieu, R., S. Robb, and P. Zhang. 2006. Leadership Structure and the Value of Debt Contracts: Evidence from the Canadian Market. *The International Journal of Accounting* 41 (2): 119-140.

Vanstraelen, A., M. T. Zarzeski, and S.W.G. Robb. 2003. Corporate Nonfinancial Disclosure Practices and Financial Analyst Forecast Ability Across Three European Countries. *Journal of International Financial Management and Accounting* 14 (3): 249-278.

Amernic, J. H., and S.W.G. Robb. 2003. Quality of Earnings as a Framing Device and Unifying Theme in Intermediate Financial Accounting. *Issues in Accounting Education* 18 (1): 1-21.

Libby, T., R. Mathieu, and S.W.G. Robb. 2002. Earnings Announcements and Information Asymmetry: An Intraday Analysis. *Contemporary Accounting Research* 19 (3): 449-472.

Robb, S.W.G., L. E. Single, and M. T. Zarzeski. 2001. Nonfinancial Disclosures across Anglo-American Countries. *Journal of International Accounting, Auditing and Taxation* 10 (1): 71-83.

Payne, J. L., and S.W.G. Robb. 2000. Earnings Management: The Effect of Ex Ante Earnings Expectations. *Journal of Accounting, Auditing and Finance* 15 (4): 371-392.

Robb, S.W.G. 1998. The Effect of Analysts' Forecasts on Earnings Management in Financial Institutions. *The Journal of Financial Research* 21 (3): 315-331.

## **Refereed Academic Publications - continued**

Robb, S.W.G. 1996. Market Value Accounting in Financial Institutions. *Accounting Enquiries* 6 (1): 45-90.

## **Other Publications**

Robb, S., and M. Zarzeski. 2001. Counting More than Numbers. *Accountancy* (September): 114-116.

## **Working Papers / Projects**

“The Cost Stickiness of Information Technology Material Weaknesses: An Intertemporal Comparison between IT-Related and Other Material Weaknesses”, with Patricia Navarro, Steve Sutton and Martin Weisner, under review at the *International Journal of Accounting Information Systems*.

“The Sentinel Effect and Financial Reporting Aggressiveness in the Healthcare Industry”, with Jared Koreff and Greg Trompeter, forthcoming at *Accounting Horizons*.

“Salty Citizens: Which State and Local Taxes Contribute to State-to-State Migration?”, with Jason Schwebke and Amy Hageman, revise and resubmit at the *Journal of the American Taxation Association*.

## **Academic Conference Paper Presentations (self or co-author)**

“Salty Citizens: Which SALTs Contribute to State-to-State Migration?”, American Accounting Association American Taxation Association Midyear Meeting, Washington, D.C., USA, February 2019.

“The Cost Stickiness of Information Technology Material Weaknesses: An Intertemporal Comparison between IT-Related and Other Material Weaknesses”, American Accounting Association Accounting Information Systems Section Midyear Meeting, Newport Beach California, January 2018.

“The Impact of Material Weakness Remediation on Audit Fees: An Intertemporal Comparison between IT-Related and Other Material Weaknesses”, Accounting and Finance Association of Australia and New Zealand Conference (AFAANZ), Adelaide, Australia, July 2017.

## **Academic Conference Paper Presentations – continued**

\_\_\_\_\_ International Symposium on Accounting Information Systems, Valencia, Spain, May 2017.

“The Sentinel Effect and Audit Quality in the Healthcare Industry”, American Accounting Association Audit Section Midyear Meeting, Orlando, USA, January 2017.

“Does the Sentinel Effect Impact Audit Quality? Evidence from the Healthcare Industry”, American Accounting Association Annual Meeting, New York, NY, USA, August 2016.

\_\_\_\_\_ Canadian Academic Accounting Association Annual Conference, St. John’s, NL, June 2016.

“Does Fraudulent Financial Reporting Affect the Relationship between Report Modification and Likelihood of Audit Enforcement Action?”, Institute for Fraud Prevention (IFP) Spring Meeting, Washington D.C., USA, June 2014.

“Modifying Exposure: Do Going Concern Opinions Reduce the Likelihood of Legal Action Against Auditors in Cases of Fraud?”, American Accounting Association Forensic and Investigative Accounting Section Meeting, New Orleans, USA, March 2013.

“The Effect of Executive Short-term Compensation on Financial Statement Fraud”, American Accounting Association Annual Conference, Denver, USA, August 2011.

“Family Firm’s Corporate Social Responsibility and Financial Performance”, American Accounting Association Annual Conference, Denver, USA, August 2011.

“Unexpected Audit Fees and Material Weaknesses in Internal Control”, American Accounting Association Annual Conference, New York, USA, August 2009.

"Information Asymmetry and Earnings Announcements: The Effect of Director Monitoring on Bid and Ask Spreads", 5<sup>th</sup> ICESAL Conference, Heraklion, Crete, Greece, July 2008.

“Regional Diffusion Theory and the Adoption of Anti-PIC Statutes”, American Accounting Association Annual Conference, Chicago, USA, August 2007.

"Revenue Manipulation and Restatements by Loss Firms", European Financial Management Association Annual Meeting, Milan, Italy, July 2005.

"Information Risk and Earnings Announcements: The Effect of Director Monitoring", Second McMaster University – DeGroot Summer Research Conference, Hamilton, Ontario, June 2003.

## **Academic Conference Paper Presentations – continued**

"Corporate Nonfinancial Disclosure Practices and Financial Analyst Forecast Ability Across Three European Countries", IAAER/HKAAA World Congress of Accounting Educators, Hong Kong, China, November 2002.

"Earnings Announcements and Information Asymmetry: An Intraday Analysis", European Accounting Association Annual Congress, Copenhagen, Denmark, April 2002.

"The Relationship of Corporate Nonfinancial Disclosure Practices and Financial Analyst Behavior Across Three European Countries", American Accounting Association International Section Mid-Year Meeting, Fort Lauderdale, USA, January 2002.

"Nonfinancial Disclosures Across Three European Countries", European Accounting Association Annual Congress, Copenhagen, Denmark, April 2002.

\_\_\_\_\_ European Accounting Association Annual Congress, Athens, Greece, April 2001.

"Earnings Announcements and Information Asymmetry: An Intraday Analysis", Northern Finance Association Conference, Waterloo, Ontario, September 2000.

\_\_\_\_\_ American Accounting Association Annual Conference, Philadelphia, USA, August 2000.

\_\_\_\_\_ Canadian Academic Accounting Association Annual Conference, Halifax, NS, June 2000.

"Nonfinancial Disclosures in Corporate Annual Reports: An Opportunity for Harmonization", International Association of Accounting Education and Research/ International Accounting Research Conference, Chicago, USA, October 1998.

\_\_\_\_\_ American Accounting Association Annual Conference, New Orleans, USA, August 1998 (forum paper).

\_\_\_\_\_ European Accounting Association Annual Congress, Antwerp, Belgium, April 1998.

"Earnings Management: The Effect of Ex Ante Earnings Expectations", American Accounting Association Annual Conference, Chicago, USA, August 1996.

\_\_\_\_\_ International Conference on Contemporary Accounting Issues, Taipei, Taiwan, July 1996.



## **Paper Presentations (Academic Conferences) – continued**

\_\_\_\_\_ Canadian Academic Accounting Association Annual Conference, Montreal, Quebec, May 1996.

### **Discussant/Moderator**

5<sup>th</sup> ICESAL Conference, Heraklion, Crete, Greece, Chair for Enterprise Resource Planning Session, July 2008.

Canadian Academic Accounting Association (CAAA) Conference, Winnipeg, Manitoba, Canada, Moderator for Management Earnings Forecasts Session and Moderator for International Accounting Session, May 2008.

American Accounting Association (AAA) Annual Conference, Chicago, Moderator for Cash Flow and Earnings Informativeness Session, August 2007.

Canadian Academic Accounting Association (CAAA) Conference, Halifax, Nova Scotia, Canada, Moderator for Managing Accruals Session, May 2007.

American Accounting Association (AAA) Conference, Dallas, Moderator for Earnings Management Session, August 1997.

### **Invited Workshop Presentations**

University of Central Florida (2005, 2019)  
University of Texas San Antonio (2004)  
Simon Fraser University (2004)  
Virginia Commonwealth University (2004)  
University of Manitoba (2004)  
York University (2000, 2004)  
McMaster University (2003)  
University of Western Ontario (2002)  
University of Toronto (1999, 2000)  
Wilfrid Laurier University (1995, 1998)  
University of New Hampshire (1994)  
Georgetown University (1994)  
University of Waterloo (1994)  
Pennsylvania State University (1994)  
Virginia Polytechnic University (1994)  
University of Florida (1993, 1994)  
University of Massachusetts Amherst (1993)

## **Editorial Work**

*The International Journal of Accounting* (TIJA) - Editorial Board (2001-2012, 2015-2017)

*The International Journal of Accounting* (TIJA) - Book Review Editor (2012-2015)

*Advances in Accounting Behavioral Research* (AABR) – Associate Editor (2013-2015)

## **Ad Hoc Reviewer**

Academy of Business Administration Annual Conference

American Accounting Association Annual Conference

Canadian Academic Accounting Association Annual Conference

Social Sciences and Humanities Research Council (SSHRC)

*Accounting and the Public Interest* (API)

*Advances in Accounting Behavioral Research* (AABR)

*Auditing: A Journal of Practice and Theory* (AJPT)

*Behavioral Research in Accounting* (BRIA)

*Canadian Accounting Perspectives* (CAP)

*Contemporary Accounting Research* (CAR)

*International Journal of Accounting Information Systems* (IJ AIS)

*Journal of Accounting and Public Policy* (JAPP)

*Journal of Business Ethics* (JBE)

*Journal of Financial Research* (JFR)

*Journal of International Accounting Research* (JIAR)

*Review of Accounting and Finance* (RAF)

*The International Journal of Accounting* (TIJA)

## **Research and Other Grants**

College of Business Summer Research Grant, University of Central Florida, 2019 (\$16,000)

College of Business Summer Research Grant, University of Central Florida, 2017 (\$16,000)

Targeted Educational Attainment (TEAM) Grant, State of Florida, 2014 (\$3.6 million)

College of Business Summer Research Grant, University of Central Florida, 2010 (\$12,000)

Kenneth G. Dixon Summer Research Grant, University of Central Florida, 2010 (\$6,000)

Kenneth G. Dixon Research Grant, University of Central Florida, 2006 (\$10,000)

Social Sciences and Humanities Research Council, Standard Grant, 2002-2005 (\$41,296)

Social Sciences and Humanities Research Council, Standard Grant, 2001-2005 (\$46,700)

Social Sciences and Humanities Research Council, Standard Grant, 2001-2004 (\$35,500)

Research Allowance, Rotman School of Management, University of Toronto, 2001 (\$10,000)

Social Sciences and Humanities Research Council, Institutional Grant, 2000 (\$6,480)

Canadian Academic Accounting Association Research Grant, 1999-2000 (\$18,000)

Connaught Fund Research Fellowship, University of Toronto, 1999 (\$10,000)

Laurier Institute Fellowship, Wilfrid Laurier University, 1998 (\$2,000)

Course Remission Grant, Wilfrid Laurier University, 1997 (\$13,500)

International Travel Grant, Wilfrid Laurier University, 1996 (\$2,000)

Initiatory Research Grant, Wilfrid Laurier University, 1996 (\$300)

## **Awards/Honors**

College Excellence in Undergraduate Teaching Award, University of Central Florida, 2010  
Teaching Incentive Program Award (TIP), University of Central Florida, 2010  
Institute of Chartered Accountants of Ontario Doctoral Fellow, 1998  
Vernon K. Zimmerman Outstanding Paper Award, IAAER/International Accounting Conference, Chicago, 1998  
Beta Gamma Sigma, 1995  
Deloitte and Touche Doctoral Fellowship, 1992-1993  
Institute of Chartered Accountants of Ontario Doctoral Fellowship, 1989-1991  
University of Florida Grinter Scholarship, 1989-1991  
Price Waterhouse First Year Doctoral Program Scholarship, 1989  
Waterloo Accounting Alumni Association's Honour Roll for Distinguished Academic Accomplishment in the Master of Accounting Program, 1988  
University of Waterloo Upper-Year Scholarship, 1985

## **Courses Taught**

### *Undergraduate:*

Introductory Financial Accounting, (University of Florida, Wilfrid Laurier University)  
Intermediate Financial Accounting I, (University of Florida, University of Toronto, University of Central Florida)  
Introductory Managerial Accounting, (University of Florida, University of Waterloo, Wilfrid Laurier University)  
Intermediate Managerial Accounting, (University of Florida)

### *Graduate:*

Integrated Business Research, MBA Program, (Wilfrid Laurier University)  
Financial Statement Analysis, MSA Program, (University of Central Florida)  
PhD Seminar: Archival Research in Accounting, (University of Central Florida)

### *Private Programs:*

Introduction to Financial Accounting and Taxation; for students in the Certified Financial Planning Program, (Wilfrid Laurier University)  
Managerial Accounting and Financial Statement Analysis; the accounting component of the integrated, team-taught first-year core of the Executive MBA Program, (Wilfrid Laurier University)

[Recognition given for exceptional teaching ratings from the University of Florida, Wilfrid Laurier University, University of Toronto and University of Central Florida.]

## **Thesis Supervision**

PhD Dissertation Committee Member for Patricia Navarro, University of Central Florida, 2019  
PhD Dissertation Committee Member for Brad Lang, University of Central Florida, 2018  
PhD Dissertation Committee Member for Robert Tennant, University of Central Florida, 2017  
PhD Dissertation Committee Member for Jared Eutsler, University of Central Florida, 2016  
PhD Dissertation Committee Member for Martin Weisner, University of Central Florida, 2015  
PhD Dissertation External Committee Member for Vishal Baloria, University of Waterloo, 2014  
PhD Dissertation Committee Member for Alexey Lyubimov, University of Central Florida, 2013  
PhD Dissertation Committee Member for Jason Chen, University of Central Florida, 2012  
PhD Dissertation Committee Member for Anna Alon, University of Central Florida, 2010  
PhD Dissertation Committee Member for Amy Hageman, University of Central Florida, 2009  
M.Sc. (Acctg) Thesis External Examiner for Chima Mbagwu, University of Saskatchewan, 2002

## **Service**

### *UCF University Service:*

UCF 403(b) Investment Committee, 2016-present  
Provost's Faculty Fellow, Office of the Provost, 2013-2014  
Targeted Educational Attainment (TEAm) Grant Program Proposal Committee, 2013-2014

### *UCF College Service:*

College Planning and Advisory Committee, 2018- 2019  
College Grade Appeal Committee, 2013, 2014, 2017-2019  
College Lecturer/Instructor Promotion Committee, 2017-2019  
College of Business Research Committee (alternate member), 2016-2019  
Dixon Eminent Scholar Chair Search Committee, 2015-2019  
Integrated Business Program Implementation Committee (Co-Chair), 2014-2015  
Created College of Business Student Code of Conduct, 2013  
College of Business AACSB 5 Year Review Report Executive Committee, 2011-2012  
Dean's Representative on the Finance Department's AESP Committee, 2011-2012  
College of Business Staff Associate Recognition Award Committee (Chair), 2011, 2015  
College of Business Chairs Executive Council (CEC), 2010-2015  
College of Business Assurance of Learning Review Committee, 2010-2015  
College of Business Teaching Committee (alternate member), 2007-2009  
College of Business International Business Program Committee, 2006-2010

## **Service - continued**

### *UCF Dixon School of Accounting Service:*

MSA Program Curriculum Committee, 2018-2019  
Accounting Advisory Board Bylaws Committee, 2019  
Dixon School Bylaws Committee, 2019  
Career Fest Panel Chair, 2017  
MSA Program Revision Committee (Chair), 2016-2017  
MSA-BSBA Program Integration Committee (Chair), 2016-2019  
PhD Program Committee, 2008-2010, 2015-2019  
Accounting Advisory Board Member, 2015-2019  
Dixon School Promotion and Tenure Committee, 2008-2010, 2015-2019  
Dixon School Faculty Recruiting Committee, 2008-2009, 2015-2019  
Dixon School AESP Committee, 2015-2019  
Accounting Advisory Board Chair, 2010-2015  
Dixon School AACSB 5 Year Review Report (author), 2011-2012  
Dixon School Faculty Annual Review Advisory Committee, 2009-2010  
Dixon School Scholarship/Awards Committee (Chair), 2009-2010  
Dixon School Planning and Advisory Committee, 2009-2010  
Dixon School Instruction and Curriculum Committee, 2007-2010  
Intermediate Financial Accounting Course Coordinator, 2006-2010  
Dixon School Budget Advisory Committee, 2006-2010  
Dixon School Scholarship/Awards Committee, 2006-2009  
Financial Accounting Course Restructuring Committee (Chair), 2006-2007  
MSA Comprehensive Oral Examination Committee, 2005-2009

### *Professional and Academic Community Service:*

Federation of Schools of Accountancy (FSA) Treasurer, 2016-present  
Federation of Schools of Accountancy (FSA) Board Member, 2013-present  
CMA Competency Map Development Task Force, CMA Canada, 2004-2005

## **Affiliations**

Member, American Accounting Association  
Member, European Accounting Association  
Member, Chartered Professional Accountants of Canada  
Member, Chartered Professional Accountants of Ontario

## **Citizenship**

United States, Canada