

THERESA LIBBY

EY Professor of Accounting
 Kenneth G. Dixon School of Accounting
 University of Central Florida
 Orlando, FL 32816
 Email: Theresa.Libby@ucf.edu

EDUCATION AND PROFESSIONAL DESIGNATION

Ph.D. University of Waterloo (Accounting), 1996
 B.Comm.(Honours) Faculty of Business, University of Windsor, 1986
 FCPA Recognized as a Fellow, CPA Ontario, 2016
 CPA, CA Institute of Chartered Accountants of Ontario, 1988

AWARDS, HONORS AND POSITIONS OF DISTINCTION

Auditing Section Community Builder Award, 2022
 Management Accounting Section Midyear Meeting Outstanding Reviewer Award, 2022
 Outstanding Reviewer Award, *Journal of International Accounting Research*, 2018
 L.S. Rosen Outstanding Educator Award, Canadian Academic Accounting Association, 2014
 Arts in Academics Alumni Award, University of Waterloo, 2007

Director, Kenneth G. Dixon School of Accounting, Fall 2020-present
 EY Endowed Professor of Accounting, 2017-present
 Robert Harding Research Leadership Fellow, University of Waterloo, 2015-2017
 ICAO Research Fellow, University of Waterloo, 2011-2014

Deputy Editor-in-Chief, *Contemporary Accounting Research*, 2010-2013
 Senior Editor, *Behavioral Research in Accounting*, 2008-2011

ACADEMIC EXPERIENCE

Academic employment:

2017 – present EY Professor of Accounting, Kenneth G. Dixon School of Accounting,
 University of Central Florida
 2010-2017 Professor, School of Accounting and Finance, University of Waterloo
 2008-2010 Professor, School of Business and Economics, Wilfrid Laurier University
 2002-2008 Associate Professor, School of Business and Economics, Wilfrid Laurier
 University
 1996-2002 Assistant Professor, School of Business and Economics, Wilfrid Laurier
 University

Visiting Positions:

2017 Visiting Scholar, University of New South Wales (August)
 2016 Visiting Scholar, University of Central Florida (January – March)
 2015 Visiting Professor, Brigham Young University (August -December)

2015 Visiting Scholar, Monash University (February)
 2014 Visiting Scholar, Monash University (March)

PUBLICATIONS

Research publications

29. Libby, T and W. Olczak. 2022. Narcissism in the Workforce: How Employees Respond to Contract Frame. *Accounting Organizations and Society*, forthcoming.
28. Guo, L., Huo, K. and T. Libby. 2022. Cooperate or compete? The impact of vertical wage dispersion on employees' behavior in tournaments. *Management Accounting Research*, in press.
27. Burt, I. and T. Libby. 2021. The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses. *Managerial Auditing Journal*, 36 (4): 513-534.
26. Fiolleau, K., T. Libby and L. Thorne. 2020. The Right Stuff: Are Not-For-Profit Managers Really Different? *Journal of Government and Nonprofit Accounting*, 9 (1): 76–93.
25. Guo, L., T. Libby, K. Liu and Y. Tian. 2020. Vertical Pay Dispersion, Peer Observability and Reporting Norms. *Contemporary Accounting Research*, 37 (1): 575-602.
24. Burt, I., T. Libby and A. Presslee. 2020. The Effects of Ex-post Goal Adjustment and Social Identity with the Superior on Subordinate Performance. *Journal of Management Accounting Research*, 32(1): 31-49.
23. Libby, T. and R.M. Lindsay. 2019. The Effects of Trust and Budget-Based Controls on Budget Gaming and Budget Value. *Journal of Management Accounting Research*, 31(3): 153-184.
22. Libby, T., C. Proell and S. Smith. 2019. Difficult Cost Goals and Conflicting Honesty Incentives: The Influence of Decision Responsibility. *Journal of Management Accounting Research*, 31(3): 185-200.
21. Libby, T. and S. Salterio. 2019. Deception in Management Accounting Research: A “Tricky” Issue. *Journal of Management Accounting Research*, 31 (2): 143-158.
20. Fiolleau, K., T. Libby and L. Thorne. 2018. Dysfunctional Behavior in Organizations: Insights from the Management Control Literature. *Auditing: A Journal of Practice and Theory*, 37(4): 117-141.
19. Guo, L., T. Libby, B. Wong-On-Wing and D. Yang. 2018. Strategy Evaluation When Using a Strategic Performance Measurement System: An Examination of Motivational and Cognitive Biases. *Advances in Accounting Behavioral Research*, 20: 97-126. Winner of a 2019 Emerald Literati Award for Outstanding Author Contribution.
18. Berger, L., T. Libby and A. Webb. 2018. The effects of tournament horizon and the percentage of winners on social comparisons and performance in multi-period competitions. *Accounting, Organizations and Society* 64(1):1-16.

17. Desai, R., V. Desai, T. Libby and R. P. Srivastava. 2017. Evaluating the Strength of the Internal Control Function Using Belief Functions: An Empirical Investigation. *International Journal of Accounting Information Systems*, 24: 1–14.
16. Guo, L., T. Libby, and X. Liu. 2017. The Effects of Vertical Pay Dispersion: Experimental Evidence in a Budget Setting. *Contemporary Accounting Research*, 34(1): 555-576.
15. Gopalakrishnan, M., T. Libby, J. Samuels and D. Swenson. 2015. The Effect of Cost Goals and Development Process on Cost Reduction Performance in New Product Development. *Accounting, Organizations and Society*, 42: 1-11.
14. Farrar, J., T. Libby and L. Thorne. 2015. Groupcentric Budget Goals, Budget-Based Incentive Contracts and Group Performance of an Additive Group Tasks. *Review of Accounting and Finance*, 14(2): 189-206.
13. Berger, L., Klassen, K. J., Libby, T. A., and Webb, A. 2013. Complacency and Giving up Across Repeated Tournaments: Evidence from the Field. *Journal of Management Accounting Research*, 25: 143-167.
12. Levesque, T., T. Libby, R. Mathieu and S. W. Robb. 2010. Information Risk and Earnings Announcements: The Effect of Director Monitoring. *Journal of International Accounting Research*, 9(2):45-65.
11. Libby, T. and R. M. Lindsay. 2010. Beyond Budgeting or Budgeting Reconsidered? A Survey of North American Budgeting Practice. *Management Accounting Research*, 21: 56-75.
10. Church, B., T. Libby, and P. Zhang. 2009. Contracting Frame and Individual Behavior: Experimental Evidence. *Journal of Management Accounting Research*, 20: 153-168.
9. Libby, T. and L. Thorne. 2009. The Influence of Incentive Structure on Group Performance in Assembly Lines and Teams. *Behavioral Research in Accounting*, 21(2): 57-73.
8. Libby, T. and L. Thorne. 2007. The Development of a Measure of Auditors' Virtue. *Journal of Business Ethics*, 71 (1): 89-99.
7. Libby, T., S. Salterio and A. Webb. 2004. The Balanced Scorecard: The Role of Assurance and Process Accountability on Managerial Judgment. *The Accounting Review*, 79: 1075-1094.
6. Libby, T. and L. Thorne. 2004. Auditors' Virtue: A Qualitative Analysis and Categorization. *Business Ethics Quarterly*, 14 (3): 479-498. (Reprinted in the *ICFAI Journal of Auditing Practice*, 11(1), 2005, 7-23.)
5. Libby, T., R. Mathieu and S.W. Robb. 2002. Earnings Announcements and Information Asymmetry: An Intraday Analysis. *Contemporary Accounting Research*, 19 (3): 449- 472.
4. Libby, T. 2003. The Effect of Fairness in Contracting on the Creation of Budgetary Slack. *Advances in Accounting Behavioral Research*, 6: 145-169.
3. Libby, T. 2001. Referent Cognitions and Budgetary Fairness: A Research Note. *Journal of Management Accounting Research*. 13: 91-105.

2. Libby, T. 1999. The Influence of Voice and Explanation on Performance in a Participative Budgeting Setting. *Accounting, Organizations and Society*, 24 (2): 125-138.
1. Libby, T. and J. Waterhouse. 1996. Predicting Change in Management Accounting Systems. *Journal of Management Accounting Research*, 8: 137-150.

Edited Volume

Libby, T. and Thorne, L. eds., 2018. *The Routledge Companion to Behavioral Accounting Research*. Abingdon, UK: Routledge.

Published Discussions of Conference Papers

Libby, T. 2005. Discussion of “Avoiding Accounting Fixation: Determinants of Cognitive Adaptation to Differences in Accounting Method.” *Contemporary Accounting Research*, 22: 385-392.

Peer Reviewed Educational Publications

- Libby, T., J. Schwebke and P. Goldwater. 2022. Using Data Analytics to Evaluate the Drivers of Revenue: An Introductory Case Study Using Microsoft Power Pivot and Power BI. *Issues in Accounting Education*, forthcoming.
- Chu, L., T. Libby, R. Mathieu and P. Zhang. 2017. Bach Music Inc.: Impact of Price Pressure, Capacity Constraints and a Special Order on Management Decision-Making. *Accounting Perspectives* 16(4), 435-443.
- Chu, L. and T. Libby. 2010. Writing Mini-Cases: An Active Learning Assignment. *Issues in Accounting Education*, 25(2).
- Lindsay, R. M. and T. Libby. 2007. Svenska Handelsbanken: Controlling a Radically Decentralized Organization without Budgets. *Issues in Accounting Education*, 22(4): 625-640.

Invited book reviews

- Review of K.A. Merchant and W. A. Van der Stede. *Management Control Systems: Performance Measurement, Evaluation and Incentives*. *International Journal of Accounting*, June 2013, Vol. 48 (2):149-288
- Review of J. Luft and M. Shields. *Psychology Models of Management Accounting* (Hanover, MA: Foundations and Trends in Accounting). Appeared in *The Accounting Review*, May 2011, Vol. 86 (3): 1117-1119.

Textbook Authored

Garrison, R., T. Libby and R. A. Webb. 2021. *Managerial Accounting*. 12th Edition. Toronto: McGraw-Hill Ryerson. *The best-selling undergraduate management accounting textbook in Canada holding a market share of approximately 45% with next closest competitor at 15%.*

Articles in practitioner journals

- Libby, T. and R. M. Lindsay. 2007. Beyond Budgeting or Better Budgeting? *Strategic Finance*, 89(2): 47-51.
- Libby, T. and L. Thorne. 2003. Virtuous Auditors. *CA Magazine*, (November): 45-47.
- Libby, T. and R.M. Lindsay. 2003. Budgeting- An unnecessary evil? (Parts 1 and 2).

CMA Management, (March/April): 28-31. *This two-part series was judged an Article of Merit by the Professional Accountants in Business (PAIB) Committee of the International Federation of Accountants.*

Libby, T. and R. Mathieu. 2001. Playing by the Rules. *CMA Management*, (July/Aug): 38-41.

Higginson, J. and R. Libby. 1997. Managing the Reverse Flow. *CMA Magazine*. (June): 17-20.

OTHER SCHOLARLY WORK

Working papers in progress

Libby, T. and W. Olczak. Do Narcissists Respond to Objective Targets? An Examination of Ex-Ante Targets, Contract Frame and Effort.

Jones, M., T. Libby and S. Smith. Reasonable versus Rational: The Effects of Judgment Standards on Managerial Decisions.

Altiero, E., T. Libby and W. Olczak. The (Exit) Price of a Horse: Finding the Fair Value of an Unusual Non-Financial Asset.

Other projects in process

Guo, L., K. Huo and T. Libby. The Effect of Pay Transparency on Manager's Bonus Allocations and Employee Cooperation. Data collection stage.

Cheng, M., K. Humphreys and T. Libby. Subjective performance evaluation using algorithms versus human judgment. Data collection stage.

Research Grants (Lifetime total = \$519,000)

SSHRC Insight Research Grant. April 2018, with Linda Thorne (York) and Krista Fiolleau (Waterloo). Value: \$134,000. Project: The effects of technology on accountants' professional judgement

UW/SSHRC Research Incentive Fund Grant, University of Waterloo, June 2016 with Krista Fiolleau (Waterloo) and Linda Thorne (York). Value: \$8,000. Project: Management Control in the Not-for-Profit Sector.

UW/SSHRC Seed Grant, University of Waterloo, May 2015 with Tim Mitchell (Waterloo). Value: \$5,280. Project: Resource Allocation Consequences of a Calculative Mindset.

Centre for Accounting Ethics, University of Waterloo, July 2014, with Jan Bouwens (University of Amsterdam) and Krista Fiolleau (Waterloo). Value: \$5,000. Project: Truthfulness in reporting: Does it matter whether the outcomes are reported in financial or non-financial terms?

CPA Canada/CAAA Research Grant Program, February 2014, with Krista Fiolleau (Waterloo) and Linda Thorne (York). Value: \$5,000. Project: The Impact of Management Control Systems across Three Sectors.

CICA/CAAA Research Grant Program, August 2012, with Ian Burt and Adam Presslee (PhD students, University of Waterloo). Value: \$6,725. Project: The Effect of Superior's Subjective Target Adjustment and Social Identity on Subordinate Performance

CMA Canada/CAAA Research Grant Program. November 2011, with Leslie Berger (Brock), Ken Klassen (Waterloo) and Alan Webb (Waterloo). Value: \$8,900.

Project: How Relative Performance Evaluation Schemes Influence Employee Motivation and Performance.

- SSHRC Standard Research Grant. April 2011, with Lan Guo (WLU) and Kelvin Liu (Northeastern). Value: \$61,000. Project: Fairness, moral sensitivity and incentive contracting.
- SSHRC Special Initiatives Grant April 2008, with Ling Chu (WLU), Robert Mathieu (WLU) and Ping Zhang (Principal investigator, Toronto). Value: \$98,000. Project: The Impact of Investment Decisions on Earnings, Returns and Growth Rate.
- SSHRC Standard Research Grant April 2003, with R. Murray Lindsay (Principal Investigator, Western Ontario). Value: \$88,000. Project: Beyond Budgeting or Budgeting Reconsidered? A Research Project Examining Budgeting and Control Practices in North American Companies.
- SSHRC Standard Research Grant, April 2001, with Robert Mathieu (WLU) and Sean Robb (Principal investigator, Toronto). Value: \$46,700. Project: The Impact of Predictability, Timing and Analysts' Consensus on Information Asymmetry around Earnings Announcements.
- Canadian Institute of Chartered Accountants Academic Research Fund, 2001, with Steven Salterio (University of Waterloo) and Alan Webb (University of Waterloo). Value: \$10,000. Project: The Role of Assurance and Justification in Improving Managerial Information Processing in a Balanced Scorecard Environment.
- Canadian Institute of Chartered Accountants Academic Research Fund, 2000, with Linda Thorne (York University). Value: \$8,640. Project: The Attraction, Retention and Development of Virtuous Chartered Accountants.
- Centre for Accounting Ethics (University of Waterloo) Research Grant, 1999, with Linda Thorne (York University). Value: \$10,000. Project: Ethical Decision-Making in Canadian Chartered Accountants.
- Canadian Academic Accounting Association Journal-Length Article Grant, 1999. with Robert Mathieu (WLU) and Sean Robb (University of Toronto). Value: \$18,000. Project: Intraday Bid-Ask Spreads, Depths, and Corporate Governance: A Multi- Project TSE Research Proposal.
- Canadian Academic Accounting Association Journal-Length Article Grant, 1999. with Ping Zhang (WLU) and Bryan Church (Georgia Tech). Value: \$7,600. Project: The Effect of the Framing of Incentives on Budgetary Slack and Performance.
- Canadian Academic Accounting Association Journal-Length Article Grant, 1997. Value: \$10,000. Project: Technological Interdependence, Incentives and Group Performance.

Refereed Conference Presentations

- Guo, L., K. Huo, and T. Libby. Fighting Collusion Through Pay Disparity: An Experimental Investigation of the Effect of Pay Dispersion in Tournaments. Global Management Accounting Research Symposium (GMARS), Copenhagen, June 2018
- Berger, L., T. Libby and A. Webb. 2018. The effects of tournament horizon and the percentage of winners on social comparisons and performance in multi-period competitions. Presented at the BYU Accounting Symposium, October 2016.
- The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses. Burt, I. and T. Libby. Presented at: Canadian Academic Accounting Conference, 2016, St. John's, Nfld.

- The Effects of Ex-post Goal Adjustment and Social Identity with the Superior on Subordinate Performance. Burt, I., T. Libby, and A. Presslee. Presented at:
 EAA Annual Congress 2015, Glasgow, Scotland
 9th Conference on New Directions in Management Accounting Research, Brussels, 2014
 American Accounting Association Annual Meeting, 2014
 Canadian Academic Accounting Association Annual Conference, 2014
- The Effects of Vertical Pay Dispersion: Experimental Evidence in a Budget Setting. Guo, L., T. Libby, and X. K. Liu. Presented at:
 Contemporary Accounting Research Conference, 2014.
 Canadian Academic Accounting Association Annual Conference, 2014
 AAA Management Accounting Section Midyear Meeting, 2014
- Strategy Evaluation When Using a Strategic Performance Measurement System: Potential Cognitive Challenges and Two Decision Aids. L. Guo, T. Libby, B. Wong-On- Wing and D. Yang. Presented at:
 Canadian Academic Accounting Association Annual Conference, 2012
- The Death of RAPM: Toward a New Beginning. Libby, T. and R.M. Lindsay. Presented at:
 American Accounting Association Management Accounting Midyear Meeting, 2012
 6th Conference on Performance Measurement and Management Control, 2011.
- Tournament Incentives, Fairness and Subsequent Performance: What Happens to Employees who lose the Tournament? L. Berger, T. Libby and A. Webb. Presented at:
 American Accounting Association Management Accounting Midyear Meeting, 2010
 Canadian Academic Accounting Association Annual Conference, 2009
 American Accounting Association Annual Meeting, 2009
- Beyond Budgeting or Budgeting Reconsidered: A Comprehensive Survey of North American Managers' Views. T. Libby and R.M. Lindsay. Presented at:
 Canadian Academic Accounting Association Annual Conference, 2008
 American Accounting Association Annual Conference, 2008
 European Accounting Association Annual Congress, 2008
- The Balanced Scorecard: The Effects of Assurance and Process Accountability on Managerial Judgment. T. Libby, S. Salterio and A. Webb. Presented at:
 American Accounting Association Auditing Section Mid-Year Meeting, 2003
 American Accounting Association Management Accounting Midyear Meeting, 2003
 Canadian Academic Accounting Association Annual Conference, 2003
 American Accounting Association Annual Meeting, 2003
- The Development of a Measure of Auditors' Virtue. T. Libby and L. Thorne. Presented at:
 American Accounting Association Annual Meeting, 2002
 Canadian Academic Accounting Association Annual Conference, 2002
- Auditors' Virtue: A Qualitative Analysis and Categorization. T. Libby and L. Thorne. Presented:
 American Accounting Association Annual Meeting, 2003
 European Accounting Association Annual Congress, 2002
- The Influence of Incentive Structure on Group Performance in Assembly Lines and Teams. T. Libby and L. Thorne. Presented at:
 European Accounting Association Annual Congress, 2004
 Canadian Academic Accounting Association Annual Conference, 2001
 American Accounting Association Management Accounting Midyear Meeting, 2001
 Accounting, Behavior and Organizations AAA Section Midyear Meeting, 2000

- Earnings Announcements and Information Asymmetry: An Intraday Analysis. T. Libby, R. Mathieu and S. Robb. Presented at:
European Accounting Association Annual Congress, 2002
Northern Finance Association Annual Meeting, 2000
- Referent Cognitions and Budgetary Fairness. T. Libby. Presented at:
American Accounting Association Annual Meeting, 2000
British Accounting Association/American Accounting Association 2nd Globalization Conference, 2000
- Contracting Frame and Individual Behavior: Experimental Evidence. B. Church, T. Libby and P. Zhang. Presented at:
Canadian Academic Accounting Association Annual Conference, 2000
- The Effect of Fairness in Contracting on the Creation of Budgetary Slack. T. Libby. Presented at:
American Accounting Association Management Accounting Midyear Meeting, 1999
Canadian Academic Accounting Association Annual Conference, 1997

Invited Discussions of Conference Papers

- Public Interest Section Midyear Meeting, 2019
AAA Management Accounting Midyear Meeting, 2004, 2008, 2012, 2018
Global Management Accounting Research Symposium (GMARS), 2010, 2013, 2016, 2018
ABO Section Midyear Meeting, 2015
9th New Directions in Management Accounting Conference, December 2014.
CAAA Annual Conference 1998, 1999, 2005, 2008, 2009, 2010
AAA Annual Meeting 1997, 2001, 2003, 2005, 2006, 2007
Contemporary Accounting Research Conference, 2003
British Accounting Association/AAAA 2nd Globalization Conference, 2000

Invited Presentations and Workshops

Plenary, keynote and panelist:

- Plenary address, "Algorithmic Decision Making in Management Accounting and Control" Annual Conference for Management Accounting Research (ACMAR), Vallendar, Germany, 2022.
- Plenary address, "Rationality and Reasonableness: Alternative Standards of Good Judgment?" Global Management Accounting Research Symposium (GMARS), Copenhagen, June 2021.
- Keynote address, "New Methodological Trends with Implications for Behavioral Accounting Research," PhD Forum, European Accounting Association Conference, Paphos, Cyprus, May 2019.
- Invited facilitator, Craft of Accounting Research Workshop for PhD students and new faculty, CAAA Annual Meeting, St. John's, Nfld, June 2016.
- Invited panelist and discussion group facilitator, CIMA President's Conference on Business Models, Edinburgh, Scotland, October 2015.
- Plenary address, "Fairness in Contracting: Economic and Psychological Perspectives," February 2015, MONFORMA Conference, Melbourne, Australia.

Keynote address, “Behavioral Accounting Research and its Implications for Accounting Practice,” November 2014, MMPA Research Conference, University of Toronto.
 Plenary address, “Keys to Publishing Success: An Editor’s View,” 2013 International Symposium on Management Accounting Research, Guangzhou, China.
 Canadian Academic Accounting Association Annual Conference Doctoral Workshop Speaker, “The Craft of Accounting Research,” June 2012.
 Editor's Panel, European Accounting Association Annual Congress, May 2012.
 Management Accounting Section Doctoral Colloquium Speaker, “New Directions in Behavioral Accounting Research,” January 2010

Invited research workshops:

Egyptian Online Seminars in Business, Accounting and Economics, November 2021
 Tilburg University, May 2021
 Nanyang Technological University, March 2021
 Journal of Management Accounting Research Virtual Workshop, July 2020
 University Nebraska, March 2019
 Erasmus University, Rotterdam, February 2019
 Miami University, May 2018
 University of Kentucky, April 2017
 Clemson University, March 2017
 Michigan State University, November 2016
 Brigham Young University Accounting Research Symposium, October 2016
 Northeastern University, March 2016.
 University of Central Florida, February 2016.
 McMaster University Accounting Conference, Invited speaker, May 2014.
 Monash University, February 2015, March 2014.
 Washington State University, October 2010
 University of Central Florida, September 2010
 University of Texas El Paso, April 2010.
 Simon Fraser University, March 2010.
 University of Windsor, November 2009
 Queen’s University, November 2005
 University of Manitoba CGA Research Conference, April 2005
 University of Toronto Accounting Research Workshop, February 2003
 University of Waterloo Accounting Research Workshop, October 2001
 University of Saskatchewan, October 2001
 University of Lethbridge, October 2000
 University of Waterloo Centre for Accounting Ethics Symposium, June 2000
 WLU Economics Department Seminar Series, March 2000
 York University Young Researchers’ Colloquium, January 2000
 University of Alberta, October 1998
 HEC (Montreal), March 1997

PhD Supervision

In progress

University of Central Florida

Supervisor, Dissertation committee of Kelly Wellman

Completed***University of Central Florida***

Supervisor. Dissertation committee of Andria Hill. Thesis entitled “Three Studies Examining the Content, Impact, and Usefulness of Supplier Diversity Disclosures.” Successfully defended July 2021. First placement: Howard University.

Supervisor. Dissertation committee of Jason Schwebke. Thesis entitled “Two Studies Examining the Effects of Tax Salience, Informational Justice, and Autonomy on Taxpayer Behaviors.” Successfully defended May 2021. First placement: Texas Tech University.

Co-supervisor (with Robin Roberts). Dissertation committee of Nadra Pencle. Thesis entitled “Two studies analyzing the effects of business case and paradoxical cognitive framing on sustainability decision making.” Successfully defended July 2019. First placement: Ball State University.

Co-supervisor (with Robin Roberts). Dissertation committee of Wioleta (Violet) Olczak. Thesis entitled “System justification theory: Synthesizing and applying its theoretical motivations in behavioral accounting research.” Successfully defended June 2019. First placement: Marquette University.

University of Waterloo

Co-supervisor (with Krista Fiolleau). Dissertation committee of Andrea Stapleton. Thesis entitled “The Effects of Narcissism and Perspective-Taking on Managers’ Escalation of Commitment.” Successfully defended February 2020. First placement: Memorial University of Newfoundland.

Supervisor. Dissertation committee of Ian Burt. Thesis entitled: "The Effects of the Internal Auditor’s Dual Identities on Obtaining and Assessing Information about Internal Control Weaknesses." Successfully defended July 2014. First placement: Niagara University.

Co-supervisor (with Khim Kelly). Dissertation committee of Weiming Liu. Thesis entitled: “The Effect of Group Identity on Sabotage Induced by Relative Performance Information.” Successfully defended July 2017. First placement: Athabasca University.

Co-supervisor (with Khim Kelly). Dissertation committee of Kun Huo. Thesis entitled: “Incentive Schemes and Creativity: An Experimental Investigation of How Performance-based Pay, Social Recognition, and Training Affect Performance.” Successfully defended October 2014. First placement: Western University.

Co-Supervisor (with Efrim Boritz). Dissertation committee of Louise Hayes. Thesis entitled: "Determinants of Undetected, Unintentional Errors in Audited Financial Statements." Successfully defended December 2014. First placement: University of Guelph.

Queen’s University, Kingston, Canada

Co-supervisor (with S. Salterio), Dissertation committee of Qiu Chen. Thesis entitled “The Role of the Board of Directors in Nonprofit Organizations’ Expense misallocation: Effects of Donors’ Evaluation Focus and Transparency of Expense Disclosures.” Successfully defended October 2011. First placement, Carleton University.

PhD Committee Memberships

In Process

Committee member. Dissertation Committee of Jacob Lennard, University of Central Florida. Thesis entitled: “Two studies examining the effects of industry controversy on accountability and social and environmental accounting.”

Completed

Committee member. Dissertation Committee of Kazeem Akinyele, University of Central Florida. Thesis entitled: “Three Studies Examining Informal Management Control Systems on Employees’ Performance.” Successfully defended August 2017.

Committee member. Dissertation committee of Adam Presslee, University of Waterloo. Thesis entitled: "The Effects of Relative Performance Information and Reward Type on Budget Slack and Performance." Successfully defended 2013.

External examiner. Dissertation of James Sewell, Monash University, Melbourne, Australia. June 2022. Thesis entitled: “Keeping Them in The Game: The Effects of Performance Targets on Effort Regulation and Retention in Tournaments.” Supervisors: Kristian Rotaru and Axel Schulz.

External examiner. Dissertation of Ajanee Ranasinghe, University of Melbourne, Sydney, Australia. August 2020. Thesis entitled: “Creative Capacity, Multidimensional Incentives, and Creative Performance.” Supervisor: Margaret Abernethy.

External examiner. Dissertation of Kaiwei Wang, University of New South Wales, Sydney, Australia. June 2018. Thesis entitled: “Enhancing Managerial Decisions and Business-Unit Innovations using Strategic Performance Measurement Systems.” Supervisor: Mandy Cheng.

External examiner. Dissertation of Anna Gerakaris-Stamatelatos, Monash University, Melbourne, Australia. June 2017. Thesis entitled: “The Effect of Cognitive Style and Balanced Scorecard Information on Managerial Learning and Performance.”

External examiner. Doctoral defense of Danielius Valuckas, Norwegian School of Economics. August 2016. Thesis entitled: “The Rise and Fall of Budget Initiatives.” Supervisors: Trond Bjørnenak and Bino Catasús.

External examiner. Dissertation of Chang-Yuan Loh, University of Sydney, Australia. September 2014. Thesis entitled: “Factors Influencing the Decision- Making of Third-Party Consultants in the Context of Evaluating Escalation of Commitment.” Supervisors: Rodney Coyte and Mandy Cheng.

External examiner. Dissertation of Linda Chang, University of New South Wales, Australia. 2012. Thesis entitled: “The Effect of Management Accounting Practices on Customer-Supplier Negotiation.” Supervisors: Ken Trotman and Mandy Cheng.

External examiner. Dissertation of Sandra-Lee Wallace, University of Queensland, Australia. December 2007. Thesis entitled: “Cost Accounting System Design: The Impact of Competition on Cost Allocation and Cost Management.” Supervisor: Peter Clarkson.

External examiner. Doctoral defense of Paul Wayne. Schulich School of Business, York University. December 2003. Thesis entitled: An Examination of the Determinants of Audit Committee Effectiveness.” Supervisor: Gareth Morgan.

External examiner. Doctoral defense of Philemon Rakotonjanahary at L'Ecole des Hautes Etudes Commerciales (HEC), Montréal. April 1999. Thesis entitled "La Quantité d'Information Contenues dans les Rapports Financiers: Une Etude Expérimentale de ses Effets sur la Qualité de la Prédiction de Défaillance Financière." Supervisor: Aline Girard.

Internal/External thesis committee member for Stacey Dankert, Psychology Dept., University of Waterloo. Successfully defended 2011.

Internal/External committee member Huiwen Lian, Psychology Dept., University of Waterloo. Successfully defended 2011.

EDITORIAL EXPERIENCE

Editor, *Journal of Management Accounting Research*, 2022-present

Associate Editor, *Management Accounting Research*, 2014 - 2020

Senior Editor, *Behavioral Research in Accounting*, 2008 –2010

Editor and Deputy Editor-in-Chief, *Contemporary Accounting Research*, 2010-2013

Editorial Board Member, *Journal of International Business Studies*, 2019-2022

Editorial Board Member, *Contemporary Accounting Research*, 2013-present

Editorial Board Member, *Journal of Management Accounting Research* 2014-2021

Editorial Board Member, *Journal of International Accounting Research*, 2011-2020. Winner of Best Reviewer Award, 2018.

Editorial Board Member, *Behavioral Research in Accounting*, 2002-2003, 2005-2007, 2017-present

Editorial Board Member, *Management Accounting Research*, 2007-2013, 2020-present

SERVICE TO THE ACADEMY

Co-Founder (with Steve Salterio), East Coast Behavioral Accounting Workshop, 2020 to present (recognized in 2022 with the Community Builder Award, Auditing Section of the American Accounting Association)

A virtual workshop series featuring untenured faculty and PhD student speakers with more than 150 registered attendees. Originated to provide constructive feedback to junior scholars on their work given Covid-19 travel restrictions. Has developed into an ongoing community of approximately 200 behavioral accounting scholars who meet monthly online to provide feedback on works in progress. Founders recognized with AAA Auditing Section Community Builder Award, January 2022.

AAA Association-Level Activities

Member, AAA Finance Committee, 2016-2019

AAA Council Member, 2015-2018

Member, AAA Publications Committee, 2012-2014

AAA Section-Level Activities

Chair, MAS PhD Fund Board, 2021-2022

Member, MAS Best Early Career Researcher Award Selection Committee, 2021

Member, MAS Notable Contribution to Management Accounting Literature Award Selection Committee, 2020

Member, Management Accounting Section Publications Committee, 2015-2017

Chair, Management Accounting Section Lifetime Contribution Award Committee, 2015

President, Management Accounting Section, 2012-2013

Chair, MAS Best Early Career Researcher Award, 2009

Chair, MAS Midyear Meeting Best Paper Award, 2008

MAS Liaison to CMA-Canada, 2007- 2009

Co-director, Management Accounting Section Midyear Conference, 2007, 2006

Member, ABO Section Publications Committee, 2011-2014

International Director, ABO Section, American Accounting Association, 2005-2007

Chair, ABO Section Dissertation Award Committee, 2004

Canadian Academic Accounting Association Activities

Chair, L.S. Rosen Outstanding Educator Award Committee, CAAA, 2017-18

Member, L.S. Rosen Award Outstanding Educator Award Committee, CAAA, 2016-17

Co-organizer, *Contemporary Accounting Research (CAR)* Conference and Doctoral Consortium, October 2012, 2013, 2014

Chair, CAAA/CGA Canada Research Grant Subcommittee, 2008-2012

Member, *Contemporary Accounting Research* Editor Search Committee, 2008

Conference Chair, CAAA Annual Conference, June 2006

Chair, CAAA Research Committee, 2004-2006

Member, CAAA Research Committee, 2000-2002

Ad hoc reviewer

The Accounting Review

Accounting, Organizations and Society

Management Science

Journal of Business Ethics

Auditing: A Journal of Practice and Theory

Issues in Accounting Education

European Accounting Review

Accounting Perspectives

Swiss National Science Foundation grant program external reviewer, 2020

SSHRC Standard Research Grant program reviewer, 2002, 2004, 2005, 2009, 2013, 2014.

Fonds Pour la Formation de Chercheurs et l'Aide à la Recherche (FCAR) reviewer, 1999, 2002.

Canadian Academic Accounting Association Conference reviewer, 1998 to present.

American Accounting Association Annual Meeting reviewer, 1999 to present.

AAA Management Accounting Section Midyear Meeting reviewer, 2000 to present.

AAA Accounting, Behavior and Organizations Section Midyear Meeting reviewer,
1999 to present.

Other Academic Conferences Organized

Co-organizer, Ethics Symposium, Centre for Accounting Ethics, University of Waterloo, April
2013, 2015, 2017.

Lead organizer, Southern Ontario Behavioral Decision Research Conference (SOBDR), May
2012

Service to the Social Science and Humanities Research Council of Canada (SSHRC)

Member, SSHRC Insight Grants Evaluation Committee 3A: Business, Management and
Related Fields, 2012

Member, SSHRC Standard Research Grant Committee 22: Accounting, Finance,
Operations Management and MIS, 2006, 2007, 2008

External Referee – Renewal, tenure and promotion packet reviews

London School of Economics
Monash University
Queen’s University
York University
University of Calgary
McMaster University
University of Saskatchewan
University of Lethbridge
University of Windsor
University of St. Thomas

Bentley University
Cornell University
University of Massachusetts-Amherst
University of Wisconsin - Madison
Clemson University
University of Colorado – Boulder
Iowa State University
Worcester Polytechnic Institute
Kent State University

TEACHING

University of Central Florida

Undergraduate program (Bachelor of Science in Business Administration)

ACG 3361 Cost Accounting

Graduate professional program (MBA)

ACG 6425 Management Accounting Analysis

Graduate accounting program (MSc in Accounting)

ACG 6305 Advanced Management Accounting

PhD program

ACG 6908 Behavioral Research in Taxation

ACG 7399 Seminar in Behavioral Accounting Research

ACG 7887 Accounting Research Forum (a pro-seminar for Accounting PhD students)

University of Waterloo:

Undergraduate program (Bachelor of Accounting and Financial Management)

AFM 482 Performance Measurement and Organization Control

AFM 331 Business Strategy

AFM 280 Organizational Behavior

Graduate professional program (Masters of Accounting)

ACC 680 Performance Measurement and Control Systems for Implementing Strategy

ACC 683 Contemporary Issues in Management

ACC 690 Supervisor, MAcc major research papers

PhD program

ACC 781 Introduction to Research Seminar

ACC 702 Management Accounting Research Seminar

ACC 784 Behavioral Accounting Research Seminar

Wilfrid Laurier University:

Undergraduate program (BBA)

BU247 Introduction to Managerial Accounting

BU467 Advanced Managerial Accounting

Graduate professional program (MBA)

BU610 Applied Business Research

BU620 Management Control Systems

PhD Program

Guest Lecturer, BU817 Introduction to Accounting Research Seminar

SERVICE

Department Level

Kenneth G. Dixon School of Accounting, University of Central Florida

Director (Department Chair), Dixon School of Accounting, Oct 2020 to present

PhD Program Coordinator, Accounting Track, 2018-2020

Chair, Evaluation of Cumulative Progress to Tenure Committee, 2020

Research Workshop Coordinator, 2018-2020

Chair, Review Committee for the C.G. Avery and Al and Nancy Burnett Eminent Scholar
Chairs in Accounting, 2019

Member, Dixon School Recruiting Committee, 2018-2020

Member, Departmental Tenure and Promotion Committee, 2018-2020

School of Accounting and Finance, University of Waterloo

Member, Faculty Performance Evaluation and Review Committee, 2017

Director, PhD Program, 2011-2015

Member, PhD Policy Committee, 2011-2015

Co-Chair, Management Accounting Area, 2011-2017

Member, SAF Director Nominating Committee

Member, Centre for Accounting Ethics

School of Business and Economics, Wilfrid Laurier University

Member, Advisory Board, CA-Laurier Centre for the Advancement of Accounting Research and Education, 2006-2010

Chair, PhD Program Development Committee - Accounting Track, 2009-2010

Coordinator, CMA Canada Accounting Research Speaker Series, 1999-2005

Department Chair, Accounting, 2004-2006

Chair, Accounting Area Recruiting Committee, 2006

Faculty (College) Level

College of Business Administration, University of Central Florida

Member, Promotion Committee for Instructors/Lecturers, 2019

Member, Departmental Tenure and Promotion Committee, Sports Business Management Program, 2019.

Member, College of Business Promotion and Tenure Committee, 2018

Faculty of Arts, University of Waterloo

Member, English Department Promotion and Tenure Committee, 2014-2015

Chair, Faculty of Arts Strategic Planning Task Force, 2011-2012

Panelist, SSHRC Insight Grants Information Session, May 2012.

Member, Faculty of Arts Honors and Awards Committee, 2012-2014

School of Business and Economics, Wilfrid Laurier University

Member, PhD Curriculum Committee, 2008-2010

Member, PhD Supervisory Status Committee, 2008-2010

Member, Graduate Program Advisory Board, 2006-2010

Member, Dean's Strategic Planning Committee, 2005

Member, Business Department Appointment and Promotions Committee, 1998-2000, 2003-2005

Member, Graduate Programming Development Committee, 2003

Faculty Advisor, PRISM Student Technology Council, 2000-2002

Member, Dean's Task Force on Ethics in the Curriculum, 1999

Member, School of Business and Economics Student Awards Committee, 1996

University Level

University of Waterloo

Member, Tenure and Promotion Tribunal, 2014

Faculty of Arts Representative, University Senate 2012-2015

Member, University Awards Committee, 2012-2017

Wilfrid Laurier University

Chair, President's "Envisioning Laurier" Strategic Planning Committee, 2007

Member, Senate Evaluation Committee, Appointment of Dean of Students, 2007

Member, Senate Evaluation Committee, Appointment of Dean, Brantford, 2004

School of Business and Economics Representative to University Senate, 2002-2008

Member, Wilfrid Laurier University Research Ethics Board, 2001

Mentor, New Faculty Mentor Program, 1999

Service to the Profession

Member, Certified Management Accountants of Ontario Public Accounting Competency
Development Committee 2011-2014

Designed and developed curriculum, CMA Executive Program Modules 1-3 including
participant's notes and instructor's manual, 2008-2009.

Chair, CMA Competency Map Development Task Force, CMA Canada, 2005-2006