

**YINING CHEN**  
**Ph.D., CPA, NIXON PROFESSOR OF ACCOUNTING**

Grise Hall 510, Western Kentucky University, Bowling Green, KY 42101  
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**ACADEMIC APPOINTMENTS**

<b>Nixon Professor of Accounting</b> Western Kentucky University	2005-present Bowling Green, Kentucky
<b>Associate Professor of Accounting</b> Ohio University	2001-2005 Athens, Ohio
<b>Assistant Professor of Accounting</b> Ohio University	1995-2001 Athens, Ohio
<b>Assistant Professor of Accounting</b> Concordia University	1993-1994 Montreal, Canada
<b>Graduate Assistant</b> University of South Carolina	1989-1993 Columbia, South Carolina

**Courses Taught:**

Advanced Accounting Information Systems & Data Analytics, Auditing & Assurance Services, Accounting Information Systems & Data Management, Intermediate Accounting, Mergers & Acquisitions, Financial Accounting, Managerial Accounting, Survey of Accounting

**EDUCATION**

<b>Ph.D. in Accounting</b> University of South Carolina	1993 Columbia, South Carolina
<b>Master of Accountancy</b> University of South Carolina	1989 Columbia, South Carolina
<b>BBA in Accounting</b> National Cheng Chi University	1986 Taipei, Taiwan

**SCHOLARLY ACCOMPLISHMENTS**

**A. Articles in Refereed Journals**

“Artificial Intelligence: Trends in Business and Implications on the Accounting Profession,” *Internal Auditing* (Vol 33, No. 3, May/June 2018): 5-11, coauthored with E. Meskovic, S. Ghezal, and M. Garrison.

“Mandatory Disclosure of Audit Engagement Partner,” *Journal of the CPA Practitioners* (Vol. 11, Issue 1, July 2018): 5-8, coauthored with J. Bergner and M. Ross.

“Contributing Forces in Entrepreneurship Research: A Global Citation Analysis,” *Journal of Small Business Management* (Vol. 56, No. 1, 2018): 179-201, coauthored with N. Xu, A. Fan, and K. C. Chan.

“Big Data Analytics: Megatrends to Business Success,” *Internal Auditing* (May/June 2017), coauthored with Angie M. Taylor, Taylor E. Estes, Rachel L. Hanks, and Zane M. Ramey.

“STP Technology For Global Financial Services: Critical Success Factor, Implementation Model, and A Case Study,” *International Journal of Internet and Enterprise Management* (forthcoming), coauthored with H. L. Cai, Z. X. Zhu, H. Z. Shen, and T. Zhang.

“Compliance Standards and Frameworks for Information Security Control and Audit,” *Internal Auditing* (December, 2015), coauthored with Taylor W. Bennett, Jenna Lehkamp, Tyler I. McCulloch, Lewis C. Rogers, and Caitlin M. Wilson.

“The Effectiveness of Income Tax Preparation Assistance (ITPA) Service Learning Program: A Multi-Dimensional Assessment,” *Journal of Education for Business* (Vol. 90, No. 5, 2015): 1-9, coauthored with R. Aldridge, R. Callahan, and S. Wade.

“Understanding Students’ Major Choice in Accounting: An Application of Reasoned Action,” *Global Perspectives on Accounting Education* (Vol. 12, 2015): 53-72, coauthored with A. Djatej, S. Ericson, and D. Zhao.

“Moving Into The 2013 COSO Framework: What Should Internal Auditors Expect?” *Internal Auditing* (March/April, 2014): 25-32, coauthored with M. Piric and H. Mishler.

“Board Meeting Frequency and Management Forecast Behavior,” *Advances in Quantitative Finance and Accounting* (Vol. 11, 2013): 295-320, coauthored with K. C. Chan.

“Gender Difference in Business Faculty’s Research Motivation,” *Journal of Education for Business* (Vol. 88, Issue 6, 2013): 314-324, coauthored with Q. Zhao.

“Accounting Research by Canadian Higher Education Institutions: A Retrospective Assessment,” *International Business Research* (Vol. 6, No. 1, 2013), coauthored with K. C. Chan, J. Y. Tong, and F. Zhang.

“Factors Motivating the Adoption of e-Learning Technologies,” *Journal of e-Learning and Higher Education* (2012): <http://www.ibimapublishing.com/journals/JELHE/2012/777468/a777468.html>, coauthored with H. T. Little, M. T. Ross, and Q. Zhao.

“A Retrospective Analysis of Financial Research by World-Wide Central Banks and International Monetary Organizations,” *Applied Economics Letters* (Vol. 19, Issue 18, 2012): 1917-1922, coauthored with K. C. Chan and C. H. Chang.

“A Retrospective Analysis of Financial Research among Korean Institutions and Authors (1990-2010),” *Asia-Pacific Journal of Financial Studies* (Vol. 40, No. 4, 2011): 599-626, coauthored with K. C. Chan and C. H. Chang.

“Recruiting Information Systems Minors: The Impact of In-Depth Database Exposure in the Accounting Information Systems Course,” *International Journal of Management & Information Systems* (Vol. 15, No. 3, 2011): 117-126, coauthored with D. Zhao, A. Djatej, and D. Senteny.

“Financial Research in Canada: A Long-Term Assessment of Journal Publications,” *Canadian Journal of Administrative Sciences* (Vol. 28, No. 1, March, 2011): 101-114, coauthored with K. C. Chan and C. H. Chang.

“Tax Implications of Transactions Involving Contingent Consideration,” *The Tax Adviser* (Vol. 41, No. 8, August, 2010): 558-564, coauthored with T. Stock.

“Research Productivity of Accounting Faculty: An Exploratory Study,” *American Journal of Business Education* (Vol. 3, No. 2, February 2010): 101-115, coauthored with A. Gupta and L. B. Hoshower.

“Chinese Accounting Issues: A Literature Review and Research Synthesis,” *The Chinese Economy* (Vol. 42, No. 1, January-February 2009): 98-128, coauthored with K. C. Chan.

“Auditors’ Cross-Sectional and Temporal Analysis of Account Relations in Identifying Financial Statement Misstatements,” *Auditing: A Journal of Practice and Theory* (Vol. 27, No. 2, November 2008): 1-31, coauthored with S. Vanderveide and R. A. Leitch.

“Straight Through Processing (STP): A Post-SOX Challenge for Internal Auditors,” *Internal Auditing* (Vol. 22, No. 6, November/December 2007): 20-30, coauthored with W. Huang and J. Hee.

“Electronic Government Implementation: A Comparison between Developed and Developing Countries,” *International Journal of Electronic Government Research* (Vol. 3, No. 2, 2007): 45-61, coauthored with H.M. Chen, Russell K.H. Ching, and Wayne W. Huang.

“Predicting Impending Bankruptcy from Auditor Qualified Opinions and Audit Firm Changes,” *Journal of Applied Business Research* (Vol. 22, No. 1, 2006): 41-56, coauthored with D. Senteny and A. Gupta.

“eGovernment Strategies in Developed and Developing Countries – An Implementation Framework and A Case Study,” *Journal of Global Information Management* (Vol. 14, No. 1, January-March 2006): 25-48, coauthored with W. Huang, H. M. Chen, and K. H. Ching.

“Factors That Motivate Business Faculty to Conduct Research: An Expectancy Theory Analysis,” *Journal of Education for Business* (Vol. 81, No. 4, March-April 2006): 179-189, coauthored with A. Gupta and L. B. Hoshower.

“STP Technology: An Overview and A Conceptual Framework,” *Information & Management* (Vol. 43, No. 1, January 2006): 263-270, coauthored with W. Huang and J. Hee.

“Persuading Students of Their Responsibilities in the Learning Process,” *Journal of College Teaching & Learning* (Vol. 2, No. 1, January 2005): 7-15, coauthored with L. B. Hoshower.

“Faculty Perceptions of Research Rewards” *Journal of College Teaching & Learning* (Vol. 1, No. 12, December 2004): 1-12, coauthored with A. Gupta and L. B. Hoshower.

“What Motivates Students to Participate in Teaching Evaluations,” *Journal of Engineering Education* (Vol. 93, No. 4, October 2004): 303-312, coauthored with L. B. Hoshower and J. J. Giesey.

“Continuous Auditing Using a Strategic-Systems Approach,” *Internal Auditing* (V. 19, No. 3, May/June 2004): 31-36, single-authored.

“Students’ Perceptions of Peer Evaluation: An Expectancy Perspective,” *Journal of Education for Business* (V. 79, No. 5, May/June 2004): 275-282, coauthored with H. Lou.

“Predicting Impending Bankruptcy Using Audit Firm Changes” *Journal of American Academy of Business* (V. 4, No. 1, 2004): 423-433, coauthored with D. Senteney and A. Gupta.

“Marketing Students’ Perceptions of Faculty Evaluations: An Application of Expectancy Theory” *Marketing Education Review* (V. 14, No. 2, Summer 2004): 23-36, coauthored with A. Gupta and L. B. Hoshower.

“The Effectiveness of Expectation Models in Recognizing Error Patterns and Generating and Eliminating Hypotheses While Conducting Analytical Procedures” *Auditing: A Journal of Practice and Theory* (V. 22, No. 2, September 2003): 147-170, coauthored with R. A. Leitch.

“Straight Through Processing Technology in Global Financial Market: Readiness Assessment and Implementation” *Journal of Global Information Management* (Vol. 11, No. 2, April-June 2003): 56-66, coauthored with J. Hee and W. Huang.

“Student Evaluations of Teaching Effectiveness: An Evaluation of Student Perception and Motivation” *Assessment & Evaluation in Higher Education* (Vol. 28, No. 1, 2003): 71-88, coauthored with L. B. Hoshower.

“Distance Learning Technology Adoption: A Motivation Perspective” *The Journal of Computer Information Systems* (Vol. 42, No. 2, Winter 2001-2002): 38-43, coauthored with H. Lou and W. H. Luo.

“Toward An Understanding of the Behavioral Intention to Use a Groupware Application” *Journal of End-User Computing* (Vol. 14, No. 4, Oct-Dec 2002): 1-16, coauthored with H. Lou.

“Natural Database Structure and Audit Activities” *Internal Auditing* (Vol. 16, No. 5, September/October 2001): 35-39, coauthored with R. A. Leitch.

“Simulation of Controlled Financial Statements” *Review of Quantitative Finance and Accounting* (September 1999): 189-208, coauthored with R. A. Leitch.

“An Analysis of the Power Characteristics of Analytical Procedures,” *Auditing: A Journal of Practice and Theory* (Fall 1999): 35-69, coauthored with R. A. Leitch.

“The Error Detection of Structural Analytical Procedures: A Simulation Study,” *Auditing: A Journal of Practice and Theory* (Fall 1998): 36-70, coauthored with R. A. Leitch.

“Assessing Student Motivation of Participating in the Teaching Evaluations: An Application of Expectancy Theory,” *Issues in Accounting Education* (August 1998): 531-550, coauthored with L. B. Hoshower.

“An Application of Expectancy Theory for Assessing User Motivation to Utilize an Expert System,” *Journal of Management Information Systems* (Winter 1993): 183-198, coauthored with F. G. Burton, V. Grover, and K. A. Stewart.

## B. Book Chapters

“Electronic Government Implementation: A Comparison Between Developed and Developing Countries” a reprint in *E-Government Diffusion, Policy, and Impact*, edited by Mehdi Khosrow-Pour, Information Science Reference, Hershey, NY, 2009, coauthored with H.M. Chen, Russell K.H. Ching, and Wayne W. Huang.

“E-Government Strategies in Developed and Developing Countries: An Implementation Framework and Case Study” a reprint in *Selected Readings on Global Information*

*Technology: Contemporary Applications*, edited by Hakikur Rahman, Information Science Reference, Hershey, NY, 2008, coauthored with H. M. Chen, Wayne W. Huang, and Russell K. H. Ching.

“eGovernment Development and Implementation” a reprint in *Electronic Government: Concepts, Methodologies, Tools, and Applications*, edited by Ari-Veikko Anttiroiko, Information Science Reference, Hershey, NY, 2008. Coauthored with W. Huang and K. L. Wang.

“Electronic Government Implementation: A Comparison between Developed and Developing Countries,” a reprint in *Electronic Government: Concepts, Methodologies, Tools, and Applications*, edited by Ari-Veikko Anttiroiko, Information Science Reference, Hershey, NY, 2008. coauthored with H. M. Chen, Russell K. H. Ching, and Wayne W. Huang

“eGovernment Implementation Framework and Strategies in Developed Versus Developing Countries” a reprint in *Strategic Use of Information Technology for Global Organizations*, edited by Gordon Hunter & Philip Tan, Idea Group Inc., Hershey, PA, 2007.

“eGovernment Development and Implementation” in *Encyclopedia of E-Commerce, E-Government and Mobile Commerce*, edited by Mehdi Khosrow-Pour, Idea Group Inc., Hershey, PA, 2006.

“A Comparative Study of Strategic Issues and Implementations of Digital Government between Developed and Developing Countries” in *Digital Government Strategies and Implementation*, edited by Wayne Huang, Keng Siau, and Kwok Kee Wei, Idea Group Publishing, Hershey, PA, 2005.

“An Overview of Behavioral Intention to Use a Groupware Application” In *Encyclopedia of Information Science and Technology*, edited by Mehdi Khosrow-Pour, Idea Group Inc., Hershey, PA, 2004.

“STP Technology and Global Financial Market: An Assessment Framework and A Case Study” in *Advanced Topics of Global Information Management Volume 3*, edited by Gordon Hunter and Felix Tan, Idea Group Publishing, Hershey, PA, 2004.

“Toward An Understanding of the Behavioral Intention to Use A Groupware Application” in *Human Computer Interaction Developments and Management*, edited by Tonya Barrier, IRM Press, Hershey, PA, 2002.

### C. Other Publications

Dissertation Abstract: “The Error Detection of Structural Analytical Procedures: A Simulation Study,” *Journal of Information Systems* (Fall 1997).

“The Error Detection of Structural Analytical Procedures: A Simulation Study”, Ph.D. Dissertation, University of South Carolina, 1993.

### D. Supported Research Projects and Grants

Summer Research Grant of \$5,000, College of Business, Western Kentucky University, 2009

Research Seed Grant of \$1,000, College of Business, Ohio University, 2003

Research Seed Grant of \$2,000, College of Business, Ohio University, 2002

Research Enhancement Grant of \$6,000, Ohio University, 1995

Research Grant of \$15,000, Concordia University, 1993

### E. Paper Presented

“Contributing Institutions and Authors in Entrepreneurship Research: A Global Perspective,” United States Association for Small Business and Entrepreneurship (USASBE) Annual Meeting, San Diego, California, January 2016, coauthored with K. C. Chan and N. Xu.

“Board Meeting Frequency and Management Forecast Behavior,” presented at the 8<sup>th</sup> National Taiwan University International Conference on Economics, Finance and Accounting, Taipei, Taiwan, 2010, coauthored with K. C. Chan and W. Zhang.

“In-Depth Exposure of Database Knowledge in Accounting Information Systems Courses: Recruiting IS Minor Students,” presented at the 15<sup>th</sup> Americas Conference on Information Systems, San Francisco, California, 2009, coauthored with Arsen Djatej and Duanning Zhao.

“Chinese Accounting Issues: A Literature Review and Research Synthesis,” presented at *The American Accounting Association Annual Meeting*, Anaheim, California, 2008, coauthored with K. C. Chan.

“What Motivate Business Faculty to Conduct Research” presented at *The College Teaching & Learning Conference*, 2004, coauthored with A. Gupta and L. B. Hoshower.

“Predicting Impending Bankruptcy Using Audit Firm Changes” presented at *The Economic & International Business Research Conference*, 2004, coauthored with D. Senteney and A. Gupta.

“Student Perception toward Peer Evaluations,” presented at *Americas Conference on Information Systems*, 2003, coauthored with H. Lou.

“Distance Learning Technology Adoption: A Motivation Perspective,” presented at *Americas Conference on Information Systems*, 2001, coauthored with H. Lou.

“Toward an Understanding of the Behavioral Intention to Use a Groupware Application,” presented at *Information Resources Management Association International Conference*, 2000, coauthored with H. Lou.

“Persuading Students of Their Responsibilities in the Learning Process,” presented at *AAA Ohio Regional Meeting*, 2000, coauthored with L. B. Hoshower.

“Application of Expectancy Theory in Behavioral Studies,” presented at *Research Colloquium, College of Business, Ohio University*, 1999.

“An Analysis of the Power Characteristics of Analytical Procedures,” presented at *Georgia State University Research Workshop*, 1997, coauthored with R. A. Leitch.

“An Analysis of the Power Characteristics of Analytical Procedures,” presented at *AAA Auditing Mid-Year Conference*, 1997, coauthored with R. A. Leitch.

“The Effectiveness of Analytical Procedures Applied on Monthly Statements: A Case Study,” presented at *AAA Ohio Regional Conference*, 1997, coauthored with R. Sharp.

“The Error Detection of Structural Analytical Procedures: A Simulation Study,” presented at *AAA Annual Meeting*, 1994, coauthored with R. A. Leitch.

#### **F. Working Papers & Research in Progress**

“The Impact of Internal Controls on Corporate Innovation: Evidence from Chinese Firms,” working paper submitted to the *European Accounting Review*, coauthored with K. C. Chan and B. Liu.

“Job Placement of Business Graduates: Contributing Factors and Student Perceptions,” working paper, coauthored with J. Hensburger.

“Accounting Faculty’s Pursuit of Professional Certifications,” work In progress, coauthored with J. Bergner and M. Simmerley.

“Strategic Systems-Based Analytical Procedures Teaching Case,” work in progress.

“Placement of Information Systems Graduates: Critical Factors and Student Perceptions,” working paper, coauthored with W. Huang.

#### **PROFESSIONAL ACTIVITIES**

Editorial Advisory Board, *American Journal of Business*, 2009-2012

Certified Public Accountant, Kentucky State Board of Accountancy, since 2010

Faculty Internship, Deloitte & Touche LLP, spring 2004

Member, American Accounting Association, since 1992

Academic member, Ohio Society of Certified Public Accountants, 1995-2005

Member, Chinese Accounting Professors Association of North America, since 1993

Reviewer, *Review of Quantitative Finance and Accounting*

Reviewer, *Journal of End User Computing*

Reviewer, *Mid-American Journal of Business*

Reviewer, *Encyclopedia of Information Science and Technology*  
Reviewer, *Auditing: A Journal of Practice & Theory*

### **Other Professional Accomplishments**

2013 Gordon Ford College of Business Research/Creativity Award  
2005 to present, Mary R. Nixon Professorship in Accounting, Western Kentucky University  
2000 College of Business Executive Advisory Board Award of “Excellence in Intellectual Contribution”

## **COMMITTEES AND SERVICES**

### **Western Kentucky University**

Accounting Faculty Search Committee Chair (2018)  
Accounting Faculty Search Committee Chair (2016)  
Faculty Senate (2013-2015)  
Faculty Advisor, Taiwanese Student Association (2011-present)  
Member, College of Business Faculty Award Committee (2011)  
Member, University Faculty Scholarship Council (2008-2011)  
Member, College of Business Faculty Award Committee (2008)  
Member, Department of Management Recruiting Committee (2007)  
Member, University TopSCHOLAR Advisory Committee (2007-2009)  
Member, College of Business Technology Committee (2006-present)  
Member, Department of Accounting Recruiting Committee (2005-present)  
Member, Department of Accounting Tenure and Promotion Committee (2005-Present)

### **Ohio University**

Member, College of Business Graduate Studies Committee (2004-2005)  
Member, College of Business Professional Ethics Committee (2002-2005)  
Faculty Advisor, Ohio University Chinese Bible Study Group (1995-2005)  
Faculty Advisor, Ohio University Bible Fellowship (1998-2005)  
Faculty Advisor, OU Chinese Student Association (2003)  
Member, College of Business Faculty Development Committee (2001-2002)  
Member, College of Business Ethics and Diversity Committee (2002)  
Chair, Annual Evaluation Committee, School of Accountancy (2002)  
Member, School of Accountancy Annual Evaluation Committee (2001)  
Member, College of Business Intellectual Contribution Committee (1995-1999)  
Member, School of Accountancy Curriculum Committee (1998-1999)  
Faculty Advisor, Beta Alpha Psi Honorary Accounting Fraternity (1996-1999)  
Secretary, College of Business Faculty (1997)  
Member, School of Accountancy Intellectual Contribution Committee (1997)  
Member, School of Accountancy Instructional Resources Committee (1995-1997)

### **Concordia University**

Library Representative, College of Business (1994)  
Member, Department of Accountancy Ph.D. Committee (1994)

**TEACHING EFFECTIVENESS**

Based on the student evaluation question “overall, my professor is effective”

<i>Time</i>	<i>Course (All Courses Taught Are Required Courses)</i>	<i>Enrollment</i>	<i>Evaluation Score</i>	<i>Dept. Avg.</i>	<i>College Avg.</i>
Spring 19	ACCT 312/ AIS and Data Management	19			
	ACCT 312/ AIS and Data Management	22			
Fall 18	ACCT 510/ Adv. AIS and Data Analytics	24	4.30	4.29	4.27
	ACCT 312/ AIS and Data Management	38	3.64		
Spring 18	ACCT 312/ Accounting Information Systems	38	3.59	4.25	4.17
	ACCT 312/ Accounting Information Systems	13	4.43		
Fall 17	ACCT 510/ Advanced AIS Control and Audit	15	4.58	4.22	4.25
	ACCT 312/ Accounting Information Systems	34	3.63		
Spring 17	ACCT 200/ Financial Accounting	44	3.64	4.21	4.17
	ACCT 312/ Accounting Information Systems	18	3.54		
Fall 16	ACCT 510/ Advanced AIS Control and Audit	9	4.25	4.24	4.23
	ACCT 312/ Accounting Information Systems	34	3.70		
Spring 16	ACCT 200/ Financial Accounting	43	3.48	4.25	4.04
	ACCT 312/ Accounting Information Systems	40	3.06		
Fall 15	ACCT 510/ Advanced AIS Control and Audit	5	4.60	4.21	4.19
	ACCT 312/ Accounting Information Systems	27	4.10		
Spring 15	Sabbatical Leave				
Fall 14	ACCT 510/ Advanced AIS Control and Audit	14	3.07	4.24	4.22
	ACCT 312/ Accounting Information Systems	23	4.11		
Spring 14	ACCT 312/ Accounting Information Systems	28	3.41	4.17	4.15
	ACCT 200/ Financial Accounting	40	3.47		
Fall 13	ACCT 510/ Advanced AIS Control and Audit	6	4.17	4.21	4.20
	ACCT 312/ Accounting Information Systems	22	4.28		
Spring 13	ACCT 312/ Accounting Information Systems	35	4.04	4.10	3.98
	ACCT 200/ Financial Accounting	31	4.04		
Fall 12	ACCT 510/ Advanced AIS Control and Audit	7	5.00	4.14	4.17
	ACCT 312/ Accounting Information Systems	28	3.80		
Spring 12	ACCT 312/ Accounting Information Systems	32	3.25	4.24	4.24
	ACCT 200/ Financial Accounting	22	3.87		
Fall 11	ACCT 312/ Accounting Information Systems	23	3.59	4.25	4.21
	ACCT 200/ Financial Accounting	55	3.16		
Spring 11	ACCT 312/ Accounting Information Systems	26	3.53	4.22	4.23
	ACCT 200/ Financial Accounting	14	4.56		
Fall 10	ACCT 312/ Accounting Information Systems	24	2.69	4.25	4.18
	ACCT 200/ Financial Accounting	54	4.29		
Spring 10	ACCT 312/ Accounting Information Systems	30	4.00	4.25	4.18
	ACCT 200/ Financial Accounting	19	4.62		
Fall 09	ACCT 312/ Accounting Information Systems	34	3.33	4.27	4.14
	ACCT 200/ Financial Accounting	54	3.53		
Spring 09	ACCT 312/ Accounting Information Systems	26	4.17	4.25	4.18
	ACCT 200/ Financial Accounting	30	4.64		
Fall 08	ACCT 312/ Accounting Information Systems	31	2.96	4.11	4.18
	ACCT 200/ Financial Accounting	39	3.95		

<i>Time</i>	<i>Course (All Courses Taught Are Required Courses)</i>	<i>Enrollment</i>	<i>Evaluation Score</i>	<i>Dept. Avg.</i>	<i>College Avg.</i>
Spring 08	ACCT 312/ Accounting Information Systems	31	3.82	4.22	4.15
	ACCT 450/ Auditing & Assurance Services	24	3.14		
Fall 07	ACCT 312/ Accounting Information Systems	24	3.67	4.12	4.14
	ACCT 450/ Auditing & Assurance Services	33	3.88		
Spring 07	ACCT 312/ Accounting Information Systems	38	3.58	4.16	4.17
	ACCT 450/ Auditing & Assurance Services	36	3.50		
Fall 06	ACCT 312/ Accounting Information Systems	28	3.81	4.08	4.17
	ACCT 450/ Auditing & Assurance Services	21	3.40		
Spring 06	ACCT 312/ Accounting Information Systems	20	3.89	4.14	4.15
	ACCT 312/ Accounting Information Systems	16	3.79		
Fall 05	ACCT 312/ Accounting Information Systems	16	4.20	4.14	4.09
	ACCT 200/ Financial Accounting	28	2.61		
<b><i>Courses Taught at Ohio University</i></b>					
Spring 04	ACCT 345/ Accounting Systems & Internal Control	29	3.68	4.01	3.99
	ACCT 102/ Managerial Accounting	25	3.65		
Fall 04	ACCT 345/ Accounting Systems & Internal Control	28	3.50	3.89	3.96
	ACCT 345/ Accounting Systems & Internal Control	21	3.76		
	ACCT 102/ Managerial Accounting	36	3.71		
Fall 03	ACCT 345/ Accounting Systems & Internal Control	29	4.27	3.73	3.89
	ACCT 345/ Accounting Systems & Internal Control	24	4.29		
Spring 03	ACCT 102/ Managerial Accounting	33	4.12	3.90	3.92
	ACCT 102/ Managerial Accounting	53	3.90		
	ACCT 345/ Accounting Systems & Internal Control	28	3.90		
Fall 02	ACCT 102/ Managerial Accounting	52	4.12	3.98	3.82
	ACCT 345/ Accounting Systems & Internal Control	24	4.00		
	ACCT 345/ Accounting Systems & Internal Control	17	4.11		
Spring 02	ACCT 101/ Financial Accounting	99	3.81	3.91	3.94
	ACCT 101/ Financial Accounting (online learning)	96	N/A		
	ACCT 345/ Accounting Systems & Internal Control	25	3.65		
Fall 01	ACCT 345/ Accounting Systems & Internal Control	15	3.89	3.79	3.88
	ACCT 606/ Mergers & Acquisitions	12	N/A		
Spring 01	ACCT 345/ Accounting Systems & Internal Control	24	3.80	3.91	3.85
	ACCT 101/ Financial Accounting	102	3.75		
	ACCT 101/ Financial Accounting	106	3.83		
Fall 00	ACCT 345/ Accounting Systems & Internal Control	20	4.03	3.43	3.82
	ACCT 345/ Accounting Systems & Internal Control	6	4.25		
	ACCT 101/ Financial Accounting	97	3.83		
Spring 00	ACCT 345/ Accounting Systems & Internal Control	33	4.00	3.43	3.82
	ACCT 101/ Financial Accounting	103	3.50		
	ACCT 101/ Financial Accounting	106	3.58		
Fall 99	ACCT 345/ Accounting Systems & Internal Control	30	4.29	3.60	3.83
	ACCT 345/ Accounting Systems & Internal Control	29	4.02		
Spring 99	ACCT 345/ Accounting Systems & Internal Control	15	4.21	3.54	3.79
	ACCT 345/ Accounting Systems & Internal Control	12	4.07		
Winter 99	ACCT 101/ Financial Accounting (mega section)	410	3.58	3.75	3.83
	ACCT 101/ Financial Accounting	21	3.94		

<i>Time</i>	<i>Course (All Courses Taught Are Required Courses)</i>	<i>Enrollment</i>	<i>Evaluation Score</i>	<i>Dept. Avg.</i>	<i>College Avg.</i>
Fall 98	ACCT 303/ Intermediate Accounting I	42	4.15	3.84	3.77
	ACCT 303/ Intermediate Accounting I	24	4.43		
Spring 98	ACCT 201/ Financial Accounting (mega section)	416	3.69	3.70	NA
Winter 98	ACCT 345/ Accounting Systems & Internal Control	28	4.00	NA	NA
Fall 97	ACCT 305/ Intermediate Accounting III	17	3.82	NA	NA
	ACCT 305/ Intermediate Accounting III	19	4.25		
Spring 97	ACCT 201/ Financial Accounting (mega section)	381	3.09	NA	NA
Winter 97	ACCT 303/ Intermediate Accounting I	27	4.00	NA	NA
	ACCT 303/ Intermediate Accounting I	16	3.71		
Fall 96	ACCT 303/ Intermediate Accounting I	43	3.95	NA	NA
	ACCT 303/ Intermediate Accounting I	29	4.24		
Spring 96	ACCT 201/ Financial Accounting (mega section)	306	3.82	NA	NA
Winter 96	ACCT 303/ Intermediate Accounting I	27	4.42	NA	NA
	ACCT 303/ Intermediate Accounting I	13	4.80		
Fall 95	ACCT 303/ Intermediate Accounting I	26	4.00	NA	NA
	ACCT 303/ Intermediate Accounting I	17	4.00		
Spring 95	ACCT 304/ Intermediate Accounting II	18	4.50	NA	NA
	ACCT 304/ Intermediate Accounting II	19	4.00		
Winter 95	ACCT 304/ Intermediate Accounting II	32	4.25	NA	NA
	ACCT 304/ Intermediate Accounting II	37	N/A		