

**YINING CHEN****Ph.D., CPA, Nixon Professor of Accounting**

Grise Hall 510, Western Kentucky University, Bowling Green, KY 42101

Tel: (270) 745-2982 E-mail: [yining.chen@wku.edu](mailto:yining.chen@wku.edu)**ACADEMIC APPOINTMENTS**

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<b>Mary R. 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, Intermediate Accounting, Mergers & Acquisitions, Financial Accounting, Managerial Accounting, Survey of Accounting

**EDUCATION**

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<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**

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**A. Articles in Refereed Journals**

"The Essence of Non-Fungible Tokens," *Internal Auditing* (Vol. 38, No. 3, May/June 2023), with graduate students S. Brown, H. Glass, and A. Oliver.

"Intentional and Unintentional Effects of Mandatory R&D Disclosure on Innovation Outcomes," *Economic Modelling* (Vol. 119, February, 2023), with D. Huang, B. Liu, and K. C. Chan.  
<https://doi.org/10.1016/j.econmod.2022.106144>

"Teaching Case: Central University Medical Center Goes Paperless," *Journal of Information System Education* (Vol. 34, No. 2, 2023): 142-147, with H. Lou and S. Chang.

"Accounting Faculty's Pursuit of Professional Certifications: Pre- and Post-Terminal Degree Comparison," *Journal of Accounting Education* (Vol. 61, December 2022, 100798), with J. Bergner and M. Simerly.  
<https://doi.org/10.1016/j.jaccedu.2022.100798>

"Experts' Collective Judgment Accuracy and Learning in Analytical Review," *American Journal of Management* (Vol. 22, No. 2, 2022), with M. Lee and S. Bibelhauser.  
<https://articlegateway.com/index.php/AJM/article/view/5446/5178>

- "The Impact of Air Pollution on the Cost of Debt Financing: Evidence from the Bond Market," *Business Strategy and the Environment* (Vol. 31, No. 1, 2022): 464-482, with J. Tan, and K. C. Chan.  
<https://onlinelibrary.wiley.com/doi/10.1002/bse.2904>
- "Does environmental law enforcement matter for financial reporting quality?" *North American Journal of Economics and Finance* (Vol. 57, July 2021, 101445), with X. Zhang, J. Tan, and K. C. Chan.  
<https://doi.org/10.1016/j.najef.2021.101445>
- "Intelligent Process Automation: The Outlook of Internal Audit," *Internal Auditing* (Vol. 36, No. 2, March/April 2021), with graduate students S. Ortiz, M. Contri, and S. Chang.
- "Accounting Faculty and Professional Certifications: Experiences and Perceptions," *Advances in Accounting Education: Teaching and Curriculum Innovations* (Vol. 24, 2020): 143-164, with J. Bergner and M. Simerly.  
<https://doi.org/10.1108/S1085-462220200000024014>
- "The Linear and Non-Linear Effects of Internal Control and its Five Components on Corporate Innovation: Evidence from Chinese Firms using the COSO framework." *European Accounting Review* (Vol. 30, No. 4, 2021): 733-765, with K. C. Chan and B. Liu. <https://doi.org/10.1080/09638180.2020.1776626>
- "Cognitive Technology on Risk Sensing and Fraud Detection." *Internal Auditing* (Vol. 35, No. 3, May/June 2020), with S. Chang.
- "Corporate executives with financial backgrounds: The crowding-out effect on innovation investment and outcomes." *Journal of Business Research* (Vol. 109, March 2020): 161-173, with B. Liu, W. Zhou, and K. C. Chan.  
<https://doi.org/10.1016/j.jbusres.2019.11.055>
- "Know More about Blockchain Technology," *Internal Auditing* (Vol. 34, No. 3, May/June 2019), with Master of Accountancy students A. Bishop, T. Johnson, and A. Nunez.
- "Artificial Intelligence: Trends in Business and Implications on the Accounting Profession," *Internal Auditing* (Vol. 33, No. 3, May/June 2018): 5-11, with graduate students 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, 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, with N. Xu, A. Fan, and K. C. Chan.  
<https://doi.org/10.1111/jsbm.12367>
- "Big Data Analytics: Megatrends to Business Success," *Internal Auditing* (May/June 2017), with Angie M. Taylor and graduate students 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* (Vol. 8, No. 4, 2016): 299-315, with H. L. Cai, Z. X. Zhu, H. Z. Shen, and T. Zhang. <https://doi/abs/10.1504/IJEM.2016.085624>
- "Compliance Standards and Frameworks for Information Security Control and Audit," *Internal Auditing* (December 2015), with graduate students T. W. Bennett, J. Lehkamp, T. I. McCulloch, L. C. Rogers, and C. 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. 6, 2015): 1-9, with R. Aldridge, R. Callahan, and S. Wade. <https://doi.org/10.1080/08832323.2015.1034065>
- "Understanding Students' Major Choice in Accounting: An Application of Reasoned Action," *Global Perspectives on Accounting Education* (Vol. 12, 2015): 53-72, with A. Djatej, S. Ericson, and D. Zhao.  
<https://gpae.wcu.edu/Vol12/Final%20Manuscript%20-%20Choice%20of%20Major.pdf>
- "Moving into The 2013 COSO Framework: What Should Internal Auditors Expect?" *Internal Auditing* (March/April 2014): 25-32, with Master of Accountancy students M. Piric and H. Mishler.
- "Board Meeting Frequency and Management Forecast Behavior," *Advances in Quantitative Finance and Accounting* (Vol. 11, 2013): 295-320, with K. C. Chan.

- "Gender Difference in Business Faculty's Research Motivation," *Journal of Education for Business* (Vol. 88, Issue 6, 2013): 314-324, with Q. Zhao. <https://doi.org/10.1080/08832323.2012.717121>
- "Accounting Research by Canadian Higher Education Institutions: A Retrospective Assessment," *International Business Research* (Vol. 6, No. 1, 2013), with K. C. Chan, J. Y. Tong, and F. Zhang. <https://ccsenet.org/journal/index.php/ibr/article/view/22887>
- "Factors Motivating the Adoption of e-Learning Technologies," *Journal of e-Learning and Higher Education* (2012), with H. T. Little, M. T. Ross, and Q. Zhao. <http://www.ibimapublishing.com/journals/JELHE/2012/777468/a777468.html>
- "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, with K. C. Chan and C. H. Chang. <https://doi.org/10.1080/13504851.2012.676729>
- "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, with K. C. Chan and C. H. Chang. <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.900.6336&rep=rep1&type=pdf>
- "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, with D. Zhao, A. Djatej, and D. Senteny. <https://doi.org/10.19030/ijmis.v15i3.4648>
- "Financial Research in Canada: A Long-Term Assessment of Journal Publications," *Canadian Journal of Administrative Sciences* (Vol. 28, No. 1, March 2011): 101-114, with K. C. Chan and C. H. Chang. <https://doi.org/10.1002/cjas.158>
- "Tax Implications of Transactions Involving Contingent Consideration," *The Tax Adviser* (Vol. 41, No. 8, August 2010): 558-564, with T. Stock. <https://www.thetaxadviser.com/issues/2010/aug/stock-aug10.html>
- "Research Productivity of Accounting Faculty: An Exploratory Study," *American Journal of Business Education* (Vol. 3, No. 2, February 2010): 101-115, with A. Gupta and L. B. Hoshower. <https://doi.org/10.19030/ajbe.v3i2.389>
- "Chinese Accounting Issues: A Literature Review and Research Synthesis," *The Chinese Economy* (Vol. 42, No. 1, January-February 2009): 98-128, with K. C. Chan. <https://doi.org/10.2753/CES1097-1475420105>
- "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, with S. Vanderveide and R. A. Leitch. <https://doi.org/10.2308/aud.2008.27.2.79>
- "Straight Through Processing (STP): A Post-SOX Challenge for Internal Auditors," *Internal Auditing* (Vol. 22, No. 6, November/December 2007): 20-30, 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, 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, with D. Senteny and A. Gupta. <https://doi.org/10.19030/jabr.v22i1.1444>
- "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, with W. Huang, H. M. Chen, and K. H. Ching. <https://doi.org/10.4018/jgim.2006010102>
- "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, with A. Gupta and L. B. Hoshower. <https://doi.org/10.3200/JOEB.81.4.179-189>
- "STP Technology: An Overview and A Conceptual Framework," *Information & Management* (Vol. 43, No. 3, April 2006): 263-270, with W. Huang and J. Hee. <https://doi.org/10.1016/j.im.2004.06.001>

- "Persuading Students of Their Responsibilities in the Learning Process," *Journal of College Teaching & Learning* (Vol. 2, No. 1, January 2005): 7-15, with L. B. Hoshower. <https://doi.org/10.19030/tlc.v2i1.1764>
- "Faculty Perceptions of Research Rewards" *Journal of College Teaching & Learning* (Vol. 1, No. 12, December 2004): 1-12, with A. Gupta and L. B. Hoshower. <https://doi.org/10.19030/tlc.v1i12.2013>
- "What Motivates Students to Participate in Teaching Evaluations," *Journal of Engineering Education* (Vol. 93, No. 4, October 2004): 303-312, with L. B. Hoshower and J. J. Giesey. <https://doi.org/10.1002/j.2168-9830.2004.tb00819.x>
- "Continuous Auditing Using a Strategic-Systems Approach," *Internal Auditing* (Vol. 19, No. 3, May/June 2004): 31-36, single-authored.
- "Students' Perceptions of Peer Evaluation: An Expectancy Perspective," *Journal of Education for Business* (Vol. 79, No. 5, May/June 2004): 275-282, with H. Lou. <https://doi.org/10.3200/JOEB.79.5.275-282>
- "Predicting Impending Bankruptcy Using Audit Firm Changes" *Journal of American Academy of Business* (Vol. 4, No. 1, 2004): 423-433, with D. Senteney and A. Gupta. <http://www.journalbrc.com/jaabcv4n2preview.html>
- "Marketing Students' Perceptions of Faculty Evaluations: An Application of Expectancy Theory" *Marketing Education Review* (Vol. 14, No. 2, Summer 2004): 23-36, with A. Gupta and L. B. Hoshower. <https://doi.org/10.1080/10528008.2004.11488864>
- "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* (Vol. 22, No. 2, September 2003): 147-170, with R. A. Leitch. <https://doi.org/10.2308/aud.2003.22.2.147>
- "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, with J. Hee and W. Huang. <https://doi.org/10.4018/jgim.2003040104>
- "Student Evaluations of Teaching Effectiveness: An Evaluation of Student Perception and Motivation" *Assessment & Evaluation in Higher Education* (Vol. 28, No. 1, 2003): 71-88, with L. B. Hoshower. <https://doi.org/10.1080/02602930301683>
- "Distance Learning Technology Adoption: A Motivation Perspective" *The Journal of Computer Information Systems* (Vol. 42, No. 2, Winter 2001-2002): 38-43, with H. Lou and W. H. Luo. <https://doi.org/10.1080/08874417.2002.11647485>
- "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, with H. Lou.
- "Natural Database Structure and Audit Activities" *Internal Auditing* (Vol. 16, No. 5, September/October 2001): 35-39, with R. A. Leitch.
- "Simulation of Controlled Financial Statements" *Review of Quantitative Finance and Accounting* (Vol. 13, September 1999): 189-208, with R. A. Leitch. <https://doi.org/10.1023/A:1008304127780>
- "An Analysis of the Power Characteristics of Analytical Procedures," *Auditing: A Journal of Practice and Theory* (Vol. 18, No. 2, Fall 1999): 35-69, with R. A. Leitch. <https://doi.org/10.2308/aud.1999.18.2.35>
- "The Error Detection of Structural Analytical Procedures: A Simulation Study," *Auditing: A Journal of Practice and Theory* (Fall 1998): 36-70, 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, with L. B. Hoshower.
- "An Application of Expectancy Theory for Assessing User Motivation to Utilize an Expert System," *Journal of Management Information Systems* (Vol. 9, No. 3, Winter 1992): 183-198, with F. G. Burton, V. Grover, and K. A. Stewart. <https://www.jimis-web.org/articles/138>

## 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, 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, PA, 2008, 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, PA, 2008, 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, PA, 2008. 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

“The Impact of Internal Control on Corporate Innovation: Evidence from Chinese Firms,” Poster Presentation, *The American Accounting Association Annual Meeting*, San Francisco, 2019, with B. Liu and K. C. Chan.

- "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, 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, 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> America's Conference on Information Systems*, San Francisco, California, 2009, 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, with K. C. Chan.
- "What Motivate Business Faculty to Conduct Research" presented at *The College Teaching & Learning Conference*, 2004, with A. Gupta and L. B. Hoshower.
- "Predicting Impending Bankruptcy Using Audit Firm Changes" presented at *The Economic & International Business Research Conference*, 2004, with D. Senteney and A. Gupta.
- "Student Perception toward Peer Evaluations," presented at *Americas Conference on Information Systems, 2003*, with H. Lou.
- "Distance Learning Technology Adoption: A Motivation Perspective," presented at *Americas Conference on Information Systems*, 2001, with H. Lou.
- "Toward an Understanding of the Behavioral Intention to Use a Groupware Application," presented at *Information Resources Management Association International Conference*, 2000, 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, with R. A. Leitch.
- "An Analysis of the Power Characteristics of Analytical Procedures," presented at *AAA Auditing Mid-Year Conference*, 1997, with R. A. Leitch.
- "The Effectiveness of Analytical Procedures Applied on Monthly Statements: A Case Study," presented at *AAA Ohio Regional Conference*, 1997, with R. Sharp.
- "The Error Detection of Structural Analytical Procedures: A Simulation Study," presented at *AAA Annual Meeting*, 1994, with R. A. Leitch.

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

- "Institutional Investors' Cross-Ownership and Internal Control Quality," submitted to *Research in International Business and Finance*, with B. Liu, T. Chen, and K. C. Chan.
- "Do equity Incentive Plans Help Retain or Push-Away Executives?" submitted to *International Review of Economics and Finance*, with B. Liu, X. Qiu, and K. C. Chan.
- "Teaching Case: Strategic Systems-Based Analytical Procedures," work in progress.

#### **PROFESSIONAL ACTIVITIES**

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- 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**

2020 2022 College of Business Over the Top Award  
2013 College of Business Research/Creativity Award  
2000 College of Business Executive Advisory Board Award of "Excellence in Intellectual Contribution"

### **COMMITTEES AND SERVICES**

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#### **Western Kentucky University**

Member, Department of Accounting Assurance of Learning (AOL) Committee (2023-present)  
Member, College of Business Endowed Fellowship Selection Committee (2023)  
Member, College of Business Department Chair Policy Task Force (2022)  
Member, Department of Accounting Curriculum Committee (2021-present)  
Member, Department of Accounting Faculty Continuance Committee (2005-present)  
Chair, Accounting Faculty Search Committee (2016, 2018, 2019, 2021, and 2022)  
Faculty Senate (2013-2015)  
Faculty Advisor, Taiwanese Student Association (2011-2018)  
Member, College of Business Faculty Award Committee (2008, 2011, 2023)  
Member, University Faculty Scholarship Council (2008-2011)  
Member, University TopSCHOLAR Advisory Committee (2007-2009)  
Member, College of Business Technology Committee (2006-2016)  
Member, Department of Accounting Faculty Search 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 23	ACCT 220/ Principles of Financial Accounting ACCT 312/ Accounting Information Systems	25 34	Ongoing		
Fall 22	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	19 36	4.71 3.89	4.34	4.31
Spring 22	ACCT 200/ Financial Accounting ACCT 312/ Accounting Information Systems	29 34	3.83 3.68	4.27	4.38
Fall 21	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	17 27	4.53 4.38	4.33	4.36
Spring 21	ACCT 312/ Accounting Information Systems ACCT 312/ Accounting Information Systems	21 19	4.00 4.38	4.30	4.36
Fall 20	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	15 42	4.00 3.76	4.30	4.21
Spring 20	ACCT 200/ Financial Accounting ACCT 312/ Accounting Information Systems	28 39	3.38 3.27	4.17	4.40
Fall 19	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	19 30	4.71 4.39	4.28	4.29
Spring 19	ACCT 312/ Accounting Information Systems ACCT 312/ Accounting Information Systems	23 16	3.57 3.17	4.20	4.29
Fall 18	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	24 38	4.30 3.64	4.29	4.27
Spring 18	ACCT 312/ Accounting Information Systems ACCT 312/ Accounting Information Systems	38 13	3.59 4.43	4.25	4.17
Fall 17	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	15 34	4.58 3.63	4.22	4.25
Spring 17	ACCT 200/ Financial Accounting ACCT 312/ Accounting Information Systems	44 18	3.64 3.54	4.21	4.17
Fall 16	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	9 34	4.25 3.70	4.24	4.23
Spring 16	ACCT 200/ Financial Accounting ACCT 312/ Accounting Information Systems	43 40	3.48 3.06	4.25	4.04
Fall 15	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	5 27	4.60 4.10	4.21	4.19
Spring 15	Sabbatical Leave				
Fall 14	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	14 23	3.07 4.11	4.24	4.22
Spring 14	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	28 40	3.41 3.47	4.17	4.15
Fall 13	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	6 22	4.17 4.28	4.21	4.20
Spring 13	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	35 31	4.04 4.04	4.10	3.98
Fall 12	ACCT 510/ Advanced AIS Control and Audit ACCT 312/ Accounting Information Systems	7 28	5.00 3.80	4.14	4.17
Spring 12	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	32 22	3.25 3.87	4.24	4.24
Fall 11	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	23 55	3.59 3.16	4.25	4.21
Spring 11	ACCT 312/ Accounting Information Systems	26	3.53	4.22	4.23



<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>
	ACCT 200/ Financial Accounting	14	4.56		
Fall 10	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	24 54	2.69 4.29	4.25	4.18
Spring 10	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	30 19	4.00 4.62	4.25	4.18
Fall 09	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	34 54	3.33 3.53	4.27	4.14
Spring 09	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	26 30	4.17 4.64	4.25	4.18
Fall 08	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	31 39	2.96 3.95	4.11	4.18
Spring 08	ACCT 312/ Accounting Information Systems ACCT 450/ Auditing & Assurance Services	31 24	3.82 3.14	4.22	4.15
Fall 07	ACCT 312/ Accounting Information Systems ACCT 450/ Auditing & Assurance Services	24 33	3.67 3.88	4.12	4.14
Spring 07	ACCT 312/ Accounting Information Systems ACCT 450/ Auditing & Assurance Services	38 36	3.58 3.50	4.16	4.17
Fall 06	ACCT 312/ Accounting Information Systems ACCT 450/ Auditing & Assurance Services	28 21	3.81 3.40	4.08	4.17
Spring 06	ACCT 312/ Accounting Information Systems ACCT 312/ Accounting Information Systems	20 16	3.89 3.79	4.14	4.15
Fall 05	ACCT 312/ Accounting Information Systems ACCT 200/ Financial Accounting	16 28	4.20 2.61	4.14	4.09
<b><i>Courses Taught at Ohio University</i></b>					
Spring 04	ACCT 345/ Accounting Systems & Internal Control ACCT 102/ Managerial Accounting	29 25	3.68 3.65	4.01	3.99
Fall 04	ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control ACCT 102/ Managerial Accounting	28 21 36	3.50 3.76 3.71	3.89	3.96
Fall 03	ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control	29 24	4.27 4.29	3.73	3.89
Spring 03	ACCT 102/ Managerial Accounting ACCT 102/ Managerial Accounting ACCT 345/ Accounting Systems & Internal Control	33 53 28	4.12 3.90 3.90	3.90	3.92
Fall 02	ACCT 102/ Managerial Accounting ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control	52 24 17	4.12 4.00 4.11	3.98	3.82
Spring 02	ACCT 101/ Financial Accounting ACCT 101/ Financial Accounting (online learning) ACCT 345/ Accounting Systems & Internal Control	99 96 25	3.81 N/A 3.65	3.91	3.94
Fall 01	ACCT 345/ Accounting Systems & Internal Control ACCT 606/ Mergers & Acquisitions	15 12	3.89 N/A	3.79	3.88
Spring 01	ACCT 345/ Accounting Systems & Internal Control ACCT 101/ Financial Accounting ACCT 101/ Financial Accounting	24 102 106	3.80 3.75 3.83	3.91	3.85
Fall 00	ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control ACCT 101/ Financial Accounting	20 6 97	4.03 4.25 3.83	3.43	3.82

<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 00	ACCT 345/ Accounting Systems & Internal Control ACCT 101/ Financial Accounting ACCT 101/ Financial Accounting	33 103 106	4.00 3.50 3.58	3.43	3.82
Fall 99	ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control	30 29	4.29 4.02	3.60	3.83
Spring 99	ACCT 345/ Accounting Systems & Internal Control ACCT 345/ Accounting Systems & Internal Control	15 12	4.21 4.07	3.54	3.79
Winter 99	ACCT 101/ Financial Accounting (mega section) ACCT 101/ Financial Accounting	410 21	3.58 3.94	3.75	3.83
Fall 98	ACCT 303/ Intermediate Accounting I ACCT 303/ Intermediate Accounting I	42 24	4.15 4.43	3.84	3.77
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 ACCT 305/ Intermediate Accounting III	17 19	3.82 4.25	NA	NA
Spring 97	ACCT 201/ Financial Accounting (mega section)	381	3.09	NA	NA
Winter 97	ACCT 303/ Intermediate Accounting I ACCT 303/ Intermediate Accounting I	27 16	4.00 3.71	NA	NA
Fall 96	ACCT 303/ Intermediate Accounting I ACCT 303/ Intermediate Accounting I	43 29	3.95 4.24	NA	NA
Spring 96	ACCT 201/ Financial Accounting (mega section)	306	3.82	NA	NA
Winter 96	ACCT 303/ Intermediate Accounting I ACCT 303/ Intermediate Accounting I	27 13	4.42 4.80	NA	NA
Fall 95	ACCT 303/ Intermediate Accounting I ACCT 303/ Intermediate Accounting I	26 17	4.00 4.00	NA	NA
Spring 95	ACCT 304/ Intermediate Accounting II ACCT 304/ Intermediate Accounting II	18 19	4.50 4.00	NA	NA
Winter 95	ACCT 304/ Intermediate Accounting II ACCT 304/ Intermediate Accounting II	32 37	4.25 N/A	NA	NA