

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

Chandler Hall 3034, Western Kentucky University, Bowling Green, KY 42101

E-mail: yining.chen@wku.edu**ACADEMIC APPOINTMENTS**

Nixon Professor of Accounting Western Kentucky University	2005-present Bowling Green, Kentucky
Associate Professor of Accounting Ohio University	2001-2005 Athens, Ohio
Assistant Professor of Accounting Ohio University	1995-2001 Athens, Ohio
Assistant Professor of Accounting Concordia University	1993-1994 Montreal, Canada

Courses Taught:

Accounting Information Systems (Graduate and Undergraduate), Accounting Data Analytics, Auditing & Assurance Services, Intermediate Accounting, Business Combinations, Financial Accounting, Managerial Accounting, Survey of Accounting

EDUCATION

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

SCHOLARLY ACCOMPLISHMENTS

A. Articles in Refereed Journals

"Institutional Investors' Cross-Ownership and Internal Control Quality," *International Review of Financial Analysis* (Vol. 106, 2025), with B. Liu, T. Chen, and K. C. Chan. <https://doi.org/10.1016/j.irfa.2025.104475>

"A Pivotal Progression of SEC's Cybersecurity Disclosure Requirements," *Cybersecurity Pedagogy and Practice Journal* (Vol. 4, No. 1, 2025): 35-44, with D. Lokuku and T. Wu. <https://doi.org/10.62273/MMYQ9950>

"Executive Equity Incentive Plans: Effective Golden Handcuff?" *International Review of Economics and Finance* (Vol. 91, 2024): 83-97, with B. Liu, N. Zhang, K. C. Chan, and X. Qiu. <http://doi.org/10.1016/j.iref.2024.01.003>

"Internal Control Over Sustainability Reporting," *Internal Auditing* (Vol. 39, No. 2, 2024), with M. Lee and M. Ross.

"The Essence of Non-Fungible Tokens," *Internal Auditing* (Vol. 38, No. 3, 2023): 11-21, 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, 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. <https://jise.org/Volume34/n2/JISE2023v34n2pp142-147.html>

"Accounting Faculty's Pursuit of Professional Certifications: Pre- and Post-Terminal Degree Comparison," *Journal of Accounting Education* (Vol. 61, 2022), 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, 2021), 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, 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, 2020), with S. Chang.

"Corporate executives with financial backgrounds: The crowding-out effect on innovation investment and outcomes." *Journal of Business Research* (Vol. 109, 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, 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, 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, No. 1, 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, 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, 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, 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, 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, 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, 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, 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, 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, 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, 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, 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, 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, 2004): 31-36, single-authored.

"Students' Perceptions of Peer Evaluation: An Expectancy Perspective," *Journal of Education for Business* (Vol. 79, No. 5, 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.journalbr.com/jaabcv4n2preview.html>

"Marketing Students' Perceptions of Faculty Evaluations: An Application of Expectancy Theory" *Marketing Education Review* (Vol. 14, No. 2, 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, 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, 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, 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, 2002): 1-16, with H. Lou.

"Natural Database Structure and Audit Activities" *Internal Auditing* (Vol. 16, No. 5, 2001): 35-39, with R. A. Leitch.

"Simulation of Controlled Financial Statements" *Review of Quantitative Finance and Accounting* (Vol. 13, 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, 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, 1992): 183-198, with F. G. Burton, V. Grover, and K. A. Stewart. <https://www.jmis-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 *8th 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 *15th 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

"A Toast to Your Success: The Effect of Social Drinking Culture on Accounting Fraud," submitted to *Financial Management*, coauthored with J. Tan and J. Chan.

"The Impact of Digital Banking Transformation on Corporate Greenwashing Behavior," work in progress, coauthored with L. Shi and K. C. Chan.

"Teaching Case: Strategic Systems-Based Analytical Procedures," work in progress.

PROFESSIONAL ACTIVITIES

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

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

Faculty Internship, Deloitte & Touche LLP, spring 2004

Member, American Accounting Association, inactive

Academic member, Ohio Society of Certified Public Accountants, 1995-2005
Member, Chinese Accounting Professors Association of North America, inactive
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

Western Kentucky University

Chair, Accounting Faculty Search Committee (2016, 2018, 2019, 2021, 2022, and 2025)
Member, Owsley Endowed Fellow selection committee (2025)
Member, Holland Endowed Professor Selection Committee (2025)
Member, Department of Accounting Assurance of Learning (AOL) Committee (2023-present)
Member, Department of Accounting Curriculum Committee (2021-present)
Member, Department of Accounting Faculty Continuance Committee (2005-present)
Member, Department of Accounting Tenure and Promotion Committee (2005-Present)
Member, College of Business Sabbatical Selection Committee (2023)
Member, College of Business Endowed Fellowship Selection Committee (2023)
Member, College of Business Department Chair Policy Task Force (2022)
Member, College of Business Technology Committee (2006-2016)
Member, College of Business Faculty Award Committee (2008, 2011, 2023)
Faculty Senate (2013-2015)
Member, University Faculty Scholarship Council (2008-2011)
Member, University TopSCHOLAR Advisory Committee (2007-2009)
Faculty Advisor, Taiwanese Student Association (2011-2018)

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")

Time	Course (All Courses Taught Are Required Courses)	Enrollment	Evaluation Score	Dept. Avg.	College Avg.
Spring 26	ACCT 220/ Principles of Financial Accounting ACCT 412/ Accounting Data Analysis	22 35			
Fall 25	ACCT 401/ Business Combinations and Related ACCT 510/ Advanced AIS and Data Analytics	22 10	3.93 4.44	4.45	4.30
Spring 25	ACCT 220/ Principles of Financial Accounting ACCT 401/ Business Combinations and Related	31 26	3.94 3.68	4.44	4.34
Fall 24	ACCT 510/ Advanced AIS and Data Analytics ACCT 412/ Accounting Data Analysis	15 15	4.27 4.83	4.32	4.32
Spring 24	Sabbatical Leave				
Fall 23	ACCT 510/ Advanced AIS and Data Analytics ACCT 312/ Accounting Information Systems	6 37	4.60 3.82	4.35	4.30
Spring 23	ACCT 220/ Principles of Financial Accounting ACCT 312/ Accounting Information Systems	25 34	4.27 3.96	4.47	4.34
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

Time	Course (All Courses Taught Are Required Courses)	Enrollment	Evaluation Score	Dept. Avg.	College Avg.
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 ACCT 200/ Financial Accounting	26 14	3.53 4.56	4.22	4.23
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
Courses Taught at Ohio University					
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	52 24	4.12 4.00	3.98	3.82

Time	Course (All Courses Taught Are Required Courses)	Enrollment	Evaluation Score	Dept. Avg.	College Avg.
	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		
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		