

VITA

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PERSONAL INFORMATION

Native of Shreveport, LA; Married; Two Sons, Ages 19 and 21.

EDUCATION & CERTIFICATION

1984 Ph. D. (Accounting) Georgia State University.

1977 M.S. (Accounting) Louisiana State University.

1975 B.S. (Accounting) University of Louisiana – Lafayette.

Certified Public Accountant – Louisiana

EMPLOYMENT RECORD

1995 – Present	Director, School of Accountancy, Louisiana Tech University, (Promotion to Professor – 1996).
1987 – 1995	Associate Professor, Louisiana Tech University (tenured and promoted to Associate Professor in 1990).
1984 – 1987	Assistant Professor, Louisiana State University in Shreveport. (Promotion to Associate Professor and tenured effective August, 1987).
1980 – 1984	Graduate Teaching Assistant, Georgia State University. (Teaching Fellow, 1980 – 1981).
1979 – 1980	Instructor, Southeastern Louisiana University.
1976 – 1978	Graduate Teaching Assistant, Louisiana State University.
1973 – 1979	Part-time and Temporary with Various Public Accounting Firms.

PRIMARY TEACHING INTERESTS

Financial Accounting, Professional Responsibilities/Ethics (Graduate), Theory (Undergraduate and Graduate), and Behavioral (Graduate – Doctoral).

ORGANIZATIONAL AFFILITATIONS

Professional: American Institute of Certified Public Accountants, American Accounting Association, Institute of Management Accountants, Society of Louisiana Certified Public Accountants.

Academic and Honorary: Phi Kappa Phi, Beta Gamma Sigma, Beta Alpha Psi.

HONORS

KPMG Endowed Professor, Louisiana Tech University College of Business (2000 – Present).

Central Bank Endowed Professor, Louisiana Tech University College of Business (1995 – 2000).

Certificate of Merit, Management Accounting, Institute of Management Accountants (1994).

KPMG Peat Marwick Faculty Fellow, Louisiana Tech University School of Accountancy (1992), (funding of annual fellowship discontinued in 1993 to create an endowed KPMG professorship).

Outstanding Accounting Educator Award, Society of Louisiana Certified Public Accountants (1990).

Outstanding Contributor Award, The Internal Auditor, Institute of Internal Auditors (1988).

DISSERTATION

“An Empirical Investigation and Analysis of the Usefulness of Selected Revisions in Concept, Form, and Content of the Statement of Changes in Financial Position,” December, 1984.

PUBLICATIONS (JOURNALS)

- “Readability of Financial Accounting Textbooks,” The Accounting Educators’ Journal, (forthcoming), (w. Wei-Chih Chiang, Ted D. Englebrecht, and Ying Wang).
- “A Note on the Readability of Professional Materials for Management Accountants,” Advances in Management Accounting, Vol. 16, 2007, (w. Cynthia M. Daily and Michael S. Luehlhing).
- “Does ‘Political Bias’ in the DIT or DIT-2 Threaten Validity in Studies of CPAs?” Behavioral Research in Accounting, Vol. 17, 2005, (w. Charles D. Bailey and Stephen B. Scofield - deceased).
- “An Empirical Reanalysis of the Selection-Socialization Hypothesis: A Research Note,” Accounting, Organizations and Society, Vol. 29, No. 5-6, July-August, 2004, (w. Stephen B. Scofield - deceased and Charles D. Bailey).
- “Ethical Considerations in CPA Attitudes Regarding the Acceptance of Commissions and Contingent Fees,” Research on Professional and Responsibility and Ethics in Accounting (formerly Research on Accounting Ethics), Vol. 9, 2004, (w. Elizabeth V. Mulig and L. Murphy Smith).
- “Cyber Crimes, Intrusion Detection, and Computer Forensics,” Internal Auditing, Vol. 18, No. 5, September/October 2003, (w. Michael S. Luehlhing, Cynthia M. Daily, and L. Murphy Smith).
- “Hazy Reporting,” Journal of Accountancy, Vol. 194, No. 2, August 2002, (w. Michael S. Luehlhing and Cynthia W. Vallario).
- “The Right Way to Recognize Revenue,” Journal of Accountancy, Vol. 191, No. 6, June 2001, (w. Michael S. Luehlhing and Cynthia M. Daily).
- “Defending the Security of the Accounting System,” The CPA Journal, Vol. 70, No. 10, October 2000, (w. Cynthia M. Daily, Michael S. Luehlhing, and L. Murphy Smith).
- “Materiality Decisions: An Examination of Differences in the Cognitive Process of Accountants and Bankers,” Journal of Accounting and Finance Research, Vol. 8, No. 1, Summer 2000, (w. Treba A. Marsh).

PUBLICATIONS (JOURNALS) – Cont.

- “Examining the Dimensionality of the Ethical Decision Making Process of Certified Management Accountants,” Advances in Accounting, Vol. 13, Fall 1995, (w. R. Eric Reidenbach, Donald P. Robin, and Steven M. Flory).
- “Investments in Securities: Unraveling the Complexities of Transfers,” Journal of Corporate Accounting and Finance, Vol. 6. No. 2, Winter 1994-95, (w. Bruce M. Wampler).
- “A Case for Fair Value Accounting for Debt Securities,” Management Accounting, Vol. 75, No. 9, March 1994, (w. Bruce M. Wampler), (paper won award -- see honors section above).
- “Non-GAAP Financial Statements: ‘TIPS’ on Enhancing Their Use,” Independent Banker, Vol. 44, No. 2, February 1994, (w. Steven M. Flory).
- “Cleaning Up Our Act: Accounting for Environmental Liabilities,” Management Accounting, Vol. 75, No. 8, February 1994, (w. Georgina Williams), reprinted in Business Credit, Vol.96, No. 7, July/August 1994.
- “A Reply to A Comment on ‘A Multidimensional Analysis of Selected Ethical Issues in Accounting,’” The Accounting Review, Vol. 68, No. 2, April 1993, (w. Steven M. Flory, R. Eric Reidenbach, and Donald P. Robin).
- “Ethical Decision Making,” Management Accounting, Vol. 74, No. 7, January 1993, (w. Donald P. Robin, R. Eric Reidenbach, and Steven M. Flory).
- “Productivity of Measurements That Can Help Manage Physical Distribution Costs,” Journal of Business and Entrepreneurship, Vol. 4, No. 3, October 1992.
- “A Multidimensional Analysis of Selected Ethical Issues in Accounting,” The Accounting Review, Vol. 67, No. 2, April 1992, (w. Steven M Flory, Eric Reidenbach, and Donald Robin), reprinted in The International Library of Management, Keith Bradley, ed., “Ethics in Business and Economics,” Hampshire, England: Dartmouth Publishing Co., 1996.
- “Measuring Readability: A Comparison of Accounting Textbooks,” Journal of Accounting Education, Vol. 10, No. 1, Spring 1992, (w. Steven M. Flory and Maurice Tassin).

PUBLICATIONS (JOURNALS) - Cont.

- “Internal Audit Education: The Accounting Curriculum's Greatest Deficiency,” Journal of Education for Business, Vol. 66, No. 3, January/February 1991, (w. Barry T. Lewis).
- “FASB Proposal Targets Retiree Health Benefits,” Risk Management, Vol. 37, No. 12, December 1990, (w. Mark L. Cross and Steven M. Flory).
- “Enhancing OCBOA Financial Statements Disclosures,” The CPA Journal, Vol. 60, No. 10, October 1990, (w. Steven M. Flory).
- “Evaluating Ethical Dimensions of Accounting Activities: Some Initial Steps,” Business Insights, Vol. 9, No.2, Spring/Summer 1990, (w. Steven M. Flory).
- “Surviving Despite Sales Growth,” CMA: The Management Accounting Magazine, Vol. 64, No. 3, April 1990, (w. Wallace N. Davidson III), reprinted in the Financial Management Handbook for internal use in IBM Canada, 1991, also permission has been requested for the classroom use of article in several Canadian universities.
- “Measuring Productivity: A Look at What the Coal Mining Industry Does,” The Woman CPA, Vol. 52, No. 1, Winter 1990, (w. Joseph J. Urbanowicz, Jr.).
- “OPEB Invades Financial Statements,” Today's CPA, Vol. 15, No. 4, January/February 1990, (w. Steven M. Flory and Steven D. Grossman).
- “A Compliance Guide to FASB 91 for Community Banks,” The Bankers Magazine, Vol. 172, No. 6, November/December 1989, (w. David Darland), reprinted in Independent Banker, Vol. 40, No. 3, March 1990.
- “Booking Your Promises: Accounting for Post-employment Benefits,” The Woman CPA, Vol. 51, No. 4, October 1989, (w. Steven D. Grossman and Steven M. Flory).
- “Implications of the FASB Proposal for Accruing Postretirement Health Care Benefits,” Benefits Quarterly, Vol. 5, No. 3, Third Quarter 1989, (w. Mark L. Cross and Steven M. Flory).
- “Internal Audit Function: Treadway Squeezes the Little Guy,” Today's CPA, Vol. 14, No. 6, May/June 1989, (w. Don Bennett and Barry T. Lewis).

PUBLICATIONS (JOURNALS) - Cont.

- “The Treadway Commission: Implication for Internal Auditors,” The Internal Auditor, Vol. 44, No. 5, October 1987, (w. Barry T. Lewis and Tom Agee), (paper won award -- see honors section above).
- “Things the Balance Sheet Does Not Tell Small Business Lenders,” Business Insights, Vol. 6, No. 2, Spring 1987, (w. John A. Marts).
- “Interest Capitalization: Are Further Guidelines Needed?” The National Public Accountant, Vol. 32, No. 2, February 1987, (w. Barry T. Lewis).
- “Church Budgeting: A Secular Approach,” The National Public Accountant, Vol. 31, No. 9, September 1986, (w. Terrence Futcher).

PUBLICATIONS (Meetings)

- “Auditing Judgment and Dispositional Need for Closure: Effects on Hypothesis Generation and Confidence,” Proceedings (Abstract), American Accounting Association, Annual Meeting, August 3-6, 2008, Anaheim, CA, (w. Charles D. Bailey and Cynthia M. Daily).
- “Auditing Judgment and Dispositional Need for Closure: Effects on Hypothesis Generation and Confidence,” Proceedings (Abstract), Canadian Academic Accounting Association, Annual Conference, May 29-June 1, 2008, Winnipeg, MB, (w. Charles D. Bailey and Cynthia M. Daily).
- “Motivation for Judgment and Decision-Making: Effects on Hypothesis Development,” Research Forum, Accounting, Behavior and Organization Research Conference, American Accounting Association, October 19-20, 2007, Philadelphia, PA, (w. Charles D. Bailey and Cynthia M. Daily).
- “A Study of Kruglanski’s Need for Closure Construct and Its Implications for Judgment and Decision Making in Accounting and Auditing,” Proceedings (Abstract), American Accounting Association, Annual Meeting, August 6 -9, 2006, Washington, D. C., (w. Charles D. Bailey and Cynthia M. Daily).
- “A Study of Kruglanski’s Need for Closure Construct and Its Implications for Judgment and Decision Making in Accounting and Auditing,” Research Forum, Accounting, Behavior and Organization Research Conference, American Accounting Association, October 21 -22, 2005, Atlanta, GA, (w. Charles D. Bailey and Cynthia M. Dailey).

PUBLICATIONS (Meetings) - Cont.

- “Resolving the ‘Political Bias’ Claims Against the DIT and DIT2: Does Political Ideology Pose a Threat to CPA Ethics Research,” Proceedings (Abstract), American Accounting Association Annual Meeting, August 3-6, 2003, Honolulu, HA, (w. Charles D. Bailey and Stephen B. Scofield - deceased).
- “The ‘Political’ Content of the DIT and the DIT2: New Evidence Regarding CPAs,” Proceedings (Abstract), Accounting, Behavior and Organization Research Conference, American Accounting Association, October 18-19, 2002, Dallas, TX, (w. Charles D. Bailey and Stephen B. Scofield - deceased).
- “The ‘Political’ Content of the DIT and the DIT2: Minimal for CPAs?,” Proceedings, Seventh Annual Professionalism and Ethics Symposium, American Accounting Association, August 13, 2002, San Antonio, TX, (w. Charles D. Bailey and Stephen B. Scofield - deceased).
- “Ethical Consideration in CPA Attitudes Regarding the Acceptance of Commissions and Contingent Fees,” Forum Paper, Fifth Symposium of Ethics Research in Accounting, Professionalism and Ethics Committee of the American Accounting Association, August 12, 2000, Philadelphia, PA, (w. Elizabeth V. Mulig and L. Murphy Smith).
- “A Comparison of Factors Considered by Accountants and Bankers in Making Materiality Decisions,” Proceedings, American Society of Behavioral Sciences, Annual Meeting, February 17 – 21, 2000, Las Vegas, NV, (W. Treba A. Marsh).
- “Materiality Decisions: An Examination of Differences in the Cognitive Process of Accountants and Bankers,” Proceedings, American Academy of Accounting and Finance, Annual Meeting, December 9-11, 1999, New Orleans, LA, (w. Treba A. Marsh).
- “Socialization and Ethics in the Accounting Profession: Empirical Re-Analysis of the Selection – Socialization Hypothesis,” Forum Paper, American Accounting Association, Annual Meeting, August 16-19, 1998, New Orleans, LA, (w. Stephen B. Scofield).
- “Empirical Examination of the Political Ideological Content of the Defining Issues Test of Moral Judgment,” Proceedings (Abstract), American Accounting Association, Annual Meeting, Southwest Region, March 4 - 7, 1998, Dallas TX, (w. Stephen B. Scofield).

PUBLICATIONS (Meetings) - Cont.

- “Materiality Decisions: A Comparison of Factors Considered by Accountants and Bankers,” Proceedings (Abstract), American Accounting Association, Annual Meeting, Southwest Region, March 4-7, 1998, Dallas, TX, (w. Treba A. Marsh).
- “An Analysis of the Relationships Among Information Systems Design, Strategy, and Organizational Performance,” Proceedings (Abstract), Decision Sciences Institute, Annual Meeting, November 22-25, 1997, San Diego, CA, (w. Arthur L. Gilbert, Jr., Gene Brown, and Roger Shelor).
- “An Empirical Analysis of Selected Psychological Characteristics of Women as Foreigners in the Accounting and Legal Professions,” Forum Paper, American Accounting Association, Annual Meeting, August 17-20, 1997, Dallas, TX, (w. Stephen B. Scofield).
- “Impact of the Conservative Intellectual Milieu of the Southwest Region of the American Accounting Association on the Basic Conceptual Structure of Moral Cognition,” Proceedings (Abstract), American Accounting Association, Southwest Region, March 6-9, 1996, San Antonio, TX, (w. Stephen B. Scofield and Neal R. VanZante).
- “Differences in Political Ideology and Moral Judgment Between Women and Men in the Accounting and Legal Professions: Reflections from the Glass Ceiling,” Proceedings (Abstract), American Accounting Association, Southwest Region, March 6-9, 1996, San Antonio, TX, (w. Stephen B. Scofield and Treba A. Marsh).
- “Analysis of the Coalignment of Information Scope and Strategic Proactiveness and the Resulting Impact on Firm Performance,” Proceedings (Abstract), Institute for Operations Research and the Management Sciences (formerly ORSA/TIMS), National Meeting, October 29-November 1, 1995, New Orleans, LA, (w. Arthur L. Gilbert, Jr. and Gene Brown).
- “A Re-examination of the Contribution of Cognitive Developmental Theory to Ethical Decision Making in Accounting,” Proceedings (Abstract), American Accounting Association, Southwest Region, March 1-4, 1995, Houston, TX, (w. Stephen B. Scofield).
- “Accounting for Transfers Between Investment Categories: Much Ado About Something,” Proceedings (Abstract), American Accounting Association Southwest Region, March 1-4, 1995, Houston, TX, (w. Terrence Futcher).

PUBLICATIONS (Meetings) - Cont.

“Current-Value Accounting for Marketable Debt Securities,” Proceedings (Abstract), American Accounting Association, Southwest Region, March 3-6, 1993, New Orleans, LA, (w. Bruce M. Wampler).

“Gaps in Textbook GAAP,” Proceedings, American Accounting Association, Southwest Region, March 11 -14, 1987, Houston, TX, (w. Barry T. Lewis).

UNIVERSITY SERVICE

Academic Committees:

Dean’s Strategy Committee (College)
Ad Hoc Honors Program Committee (University)
Dean Search Committee (University)
Graduate Studies Committee (College)
Artists and Lecturers Committee (University)
SACS Re-accreditation - Principal Committee on Undergraduate Programs
Library Committee (University)
Student Academic Achievement and Recognition Committee (College)
Library Committee (College), Chairman – 2 years
Undergraduate Studies Committee (College)
Human Use Committee; aka, Institutional Review Board (University)
Merit Pay Committee (College)
Professorship Committee (College)
College of Business Council (College)
Scholarship Committee (School)

Doctoral Dissertation Chair and Committee Member (College)

Faculty Advisor for Accounting Club

C. P. A. Review Program
Director and Lecturer

Small Business Development Center
Lecturer and Consultant

PROFESSIONAL SERVICE

Editorial Boards:

Review Board – Accounting Education: An International Journal

Ad Hoc Reviewer – Advances in Accounting

Various Meetings Papers for Academic Organizations

Organizations:

President – Society of Louisiana CPAs (Shreveport), 1991 -1992.

Secretary - Society of Louisiana CPAs (Shreveport), 1990 -1991.

Treasurer - Society of Louisiana CPAs (Shreveport), 1989 -1990.

Board of Directors - Society of Louisiana CPAs (State), 1991 - 1992, 2008 - 2010, Board of Directors - Society of Louisiana CPAs (Shreveport), 1987 - 1993, 2003 - 2006, 2006 - 2009.

Accounting Education Issues Committee of the Society of Louisiana CPAs (State), 1990 - 2009; Chairman, 1993 -1995.

Career Awareness Committee of the Society of Louisiana CPAs (Shreveport Chapter), 2001 - 2003. Scholarships Awards Subcommittee (Shreveport Chapter) 2003 – 2008; Chairman, 2003.

Continuing Professional Education Coordination Subcommittee of the Society of Louisiana CPAs (State), 1987 -1989; Chairman, 1988 - 1989.

Continuing Professional Education Committee of the Society of Louisiana CPAs (State), 1988 - 1990.

Continuing Professional Education Committee of the Society of Louisiana CPAs (Shreveport Chapter), 1986 -1990; Chairman, 1987 -1990.

PROFESSIONAL SERVICE – Cont.

Education Committee of the Society of Louisiana CPA's (State), 1985 – 1987.

Education Committee of the Society of Louisiana CPAs (Shreveport Chapter), Chairman,
1986 – 1987.

Nominating Committee of the Society of Louisiana CPAs (State), 1991 - 1993.

Nominating Committee of the Society of Louisiana CPAs (Shreveport Chapter), 1992 -
1995.

Director of Manuscripts - Institute of Management Accountants (Shreveport Chapter),
1987 - 1988, 1989 - 1990, 1991 - 1992, 1993 – 1994, (Associate Director of
Manuscripts - Shreveport), 1986 - 1987, 1990 - 1991, 1992 - 1993.

Director of Student Activities - Institute of Management Accountants (Shreveport
Chapter), 1997 -1998, 1999 - 2000, 2000 - 2001.

Vice President (Regional) – Administration of Accounting Programs (now Accounting
Programs Leadership Group, American Accounting Association), 1997 - 1998,
Vice President - Elect, 1996 - 1997.

AACSB International Accounting Accreditation Advisor - 1999.

AACSB International Business Visit Team, 1999 - 2000.

COMMUNITY SERVICE

Planning and Zoning Commission - City of Ruston, 1995 - 2000.

Boys Scout of America - Thunderbird District
District Commissioner, 1999 - 2000.
Activities Co-Chairman, 1998 - 1999.

Christian Student Center – Faculty Advisor, 1988 - 2009.