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## EDUCATION

Ph.D,	University of Cincinnati	2008
MACC,	Wright State University	2001
B.A.,	Park University	1998

## ACADEMIC AND PROFESSIONAL EXPERIENCE

Assistant Professor of Accounting, Case Western Reserve University, 2008-present  
PriceWaterhouseCoopers: Tax/auditor (2001-2003)  
Duvall and Associates: Tax/auditor (2001)

## PUBLICATIONS

“Exploring Accounting Doctoral Program Decline: Variation and the Search for Antecedents,” with Tim Fogarty, Case Western Reserve University. Forthcoming at *Issues in Accounting Education*.

“Amendments of IAS 37 or Convergence with US GAAP: Some Controversies,” with Khondkar E. Karim, University of Massachusetts Lowell. Forthcoming at *the CPA Journal*.

“Financial Closing Issues vs. Regulatory Compliance?” with Khondkar E. Karim, University of Massachusetts Lowell. *Internal Auditing*. December 2011.

## PAPERS UNDER REVIEW

“Tax Incentives and Accrual Quality in Oil Industry: A Big Puzzle,” with Clairmont Carter and Khondkar E. Karim, University of Massachusetts Lowell. Currently under review at *Journal of Accounting and Public Policy*.

“A Content Analysis of the Comment Letters to the FASB and IASB: Accounting for Contingencies,” with Khondkar E. Karim, University of Massachusetts Lowell. Currently under review at *Advances in Accounting*.

“Was Dodd-Frank justified in exempting small firms from Section 404 compliance?”, with Ashok J. Robin, Rochester Institute of Technology and Khondkar E. Karim, University of Massachusetts Lowell. Currently under review at *Accounting Horizons*.

“Organizational and Executive Attributes as Antecedents to Fraudulent Behavior,” with Philipp D. Schaberl, University of Cincinnati and Maef Woods, Wayne State University. Currently under review at the *Journal of Business Ethics*.

“Connecting the Dots: The Accruals Quality Premium vs. the Value Premium,” with Doina Chichernea, University of Toledo and Diana Wei, Office of the Comptroller of the Currency. Currently under second round review at *Managerial Finance*.

## **WORKING PAPERS**

“Do ‘Good’ Boards Incentivize Earnings Management?” Submitted for potential presentation at the Journal of Accounting and Public Policy’s Biennial Conference to be held at the London School of Economics in London, UK on May 25, 2012.

## **WORK IN PROGRESS**

“Internal control, accounting conservatism and timeliness of 8-K filings,” with Khondkar E. Karim and Karen Lin, University of Massachusetts Lowell.

“Reliability and validity of secondary data in empirical research,” with Clairmont Carter and Khondkar E. Karim, University of Massachusetts Lowell.

“Contingent liabilities, Firm Size and Auditor Persistence”

“The Subprime Crisis and ‘Brain Dead’ QSPE Assets: An Empirical Analysis”

## **TEACHING AND RESEARCH INTERESTS**

*Research:* Capital markets; Fraud; Managers’ incentives and behavior; Financial accounting and Financial statement analysis.

*Teaching:* Auditing and Financial.

## **TEACHING EXPERIENCE**

Auditing and Assurance Services, Case Western Reserve University, 3 courses (4.3 out of 5.0 for the last section taught)

Intermediate Financial Accounting, Case Western Reserve University, 1 course (3.1 out of 5.0 for the last section taught)

Survey of Accounting, Case Western Reserve University, 1 course (evaluations not available yet)  
Introduction to Financial Accounting, Case Western Reserve University, 5 courses (3.6 out of 5.0 for the last section taught)  
Principles of Financial Accounting, University of Cincinnati, 5 courses (6.75 out of 8.0)

## **PRESENTATIONS**

"Do the SOX filing status requirements affect the value of accruals quality as an information signal for compensation contracts?," presented at the November 2010, Weatherhead School Of Management Department of Banking And Finance Seminar in Cleveland, Ohio.

"Connecting The Dots: The Accruals Quality Premium Vs. The Value Premium?," presented at the October 2010, FMA National Meeting in New York City; the May 2010 AAA Ohio Region Meeting in Columbus Ohio; the University of Cincinnati's March 2010 Accounting Research Symposium; the April 2010, Weatherhead School of Management Department Of Banking And Finance Seminar in Cleveland, Ohio.

" CEO Compensation and the Different Uses of Accruals," presented at New Mexico State University, Las Cruces, New Mexico in November 2009; the May 2010 AAA Ohio Region Meeting in Columbus, Ohio.

"Interviewing Strategies," presented at the 2008 PhD project Accounting Doctoral Students Association Conference, Anaheim, CA.

"Discretionary Accruals and Compensation: Do Compensation Committees distinguish between Performance and Opportunistic Discretionary Accounting Choices?," AAA Ohio Region, Cleveland, Ohio, May 2006.

## **PROFESSIONAL SERVICE**

Ad-hoc reviewer for: Advances in International Accounting.  
Conference reviewer for: AAA Annual Meeting (2010, 2009, 2008), Financial Management Association Meeting (2010), AAA Accounting, FARS Section Midyear Meeting (2009, 2010), AAA Ohio Region Midyear Meeting (2010, 2009, 2008).

Conference Chair/Discussant for: AAA Annual Meeting, Financial Management Association Meeting, Accounting Doctoral Student Association Conference.  
Best Dissertation Manuscript Award Committee, AAA Ohio Region, 2009.  
Dissertation Examiner for John Carlson, Philipp Schaberl, He (Allan) Yuanlong and Nontawan Yomchinda - University of Cincinnati.  
Accounting Doctoral Student Association (ADSA) Conference, Chicago IL, August 2007 (Panelist).  
Ph.D. Project Conference, Chicago, IL, November 2005 (Panelist).

## **DEPARTMENT SERVICE**

Assurance of Learning Subcommittee Member, 2010 - Present.

Audit and Financial Reporting Faculty Subcommittee Member, 2010 - Present.

## **DEVELOPMENTAL CONFERENCES ATTENDED**

Case Western Reserve University Center for Innovation in Teaching and Education  
Learning Fellowship, Fall 2009.

"McGraw-Hill/Irwin Financial Accounting Symposium," Atlanta, GA March 2009.

Ernst and Young "New Faculty Consortium Conference," Washington, DC, February  
2009.

## **PROFESSIONAL AFFILIATIONS AND CERTIFICATION**

Certified Public Accountant (active), State of Ohio (2001-present)

American Accounting Association (AAA) member

Accounting Doctoral Student Association Member (2003-2008)

American Institute of Certified Public Accountants (AICPA) (2001-2004)

Ohio Society of Certified Public Accountants (2001-2004)

## **HONORS AND AWARDS**

Case Western Reserve University Center for Innovation in Teaching and Education  
Learning Fellowship, Fall 2009.

AAA Ohio Region Doctoral Student Manuscript Competition, First place 2006

AICPA Minority Doctoral Fellowship (2003-2008)

KPMG Foundation Doctoral Scholarship (2003-2008)

General Electric Fellowship (2003-2008)

## **REFERENCES**

Timothy J. Fogarty, Ph.D.  
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