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EDUCATION

University of Tennessee: PhD (Accounting) 1987, MAcc 1983
East Tennessee State University: BBA (Accounting), 1981

EXPERIENCE

University of Dayton

- Professor and Mahrt Chair in Accounting, July 1, 2002-present
 - Accounting Department Chair, July 1, 2012-July 1, 2020
 - Director UD IFAC Research Center, September 2014-2018

James Madison University

- Professor, 1997-June 2002 (Andersen Alumni Professor of Accounting, 1998-2002)
- Associate Professor, 1992-1997 (KPMG Faculty Fellow, 1993-1998)
- Assistant Professor, 1986-1992

University of Tennessee Department of Accounting

- Graduate Teaching/Research Assistant, 1981-1986

SELECTED HONORS AND AWARDS

Sustainability Scholar, UD Hanley Sustainability Institute, December 2019-present
Edinburgh Group Research Grant (with C. Albu, N. Albu and S. Webber), 2018/19
IFAC (International Federation of Accountants) UD Research Center Grants, 2014-2018
UD STARS Certificate of Recognition, 2012
Beta Alpha Psi President's Award, 2011
Doctor Honoris Causa Bucharest Academy of Economic Studies (Romania), 2011
Tokyo Science University President's Award, September 2011 (visiting scholar)
ACCA Research Grants with S. J. Gray, 2001, with M. Glaum and J. Fasshauer, 2007 and 2011
Council of Institutional Investors Research Grants, 2007 and 2010
AAA International Accounting Section, Outstanding International Accounting Educator, 2007
AAA Steve Berlin/CITGO Grant with A. Tarca and W. Aerts, 2007-2010
PwC Research Grant, with M. Glaum and S. Volgel, 2006
AAA International Accounting Section Service Award, 2004 (first recipient)
ICAEW Research Grant, 2004
Corporate Performance Measurement Group of Large Accounting Firms Grant, 2002
DAI (German Stock Market Institute) Research Grant with M. Glaum, Fall 2001
Best Paper Award, Asia Pacific International Accounting Conference, October 2001
Virginia Society of CPAs Outstanding Accounting Educator Award, 1999
Association of Chartered Accountants in the US Faculty Manuscript Award with S. Gray and S. Bryant, 1999

James Madison University College of Business Madison Scholar, 1999/2000
Outstanding Teacher Award James Madison University School of Accounting, 1994
Arthur Andersen/Richard E. Claire Award: Beta Alpha Psi Outstanding Faculty Advisor, 1992
James Madison University Outstanding Faculty Advisor (Office of Student Activities), 1992
James Madison University Summer Research Grants, 2000, 1997, 1994, 1993, 1991, and 1988

TEACHING INTERESTS

Financial Accounting; International Accounting (IFRS); Sustainability Disclosure, Reporting and Assurance

RESEARCH ACTIVITIES

Sponsored Research

Impact of COVID 19 on Company Financial and Sustainability Reporting, prepared for UNCTAD ISAR 2021, with K. Schipper.

The SMP of the Future in a Changing World, with C. Albu, N. Albu and S. Webber, January 2019, 80 p.

http://www.edinburghgroup.org/media/7266/edinburgh_group_report_smp_of_the_future_in_a_changing_world_2019.pdf, published by Edinburgh Group.

Assisted with survey design, conducted detailed analysis of survey findings and prepared comprehensive report (32 p.) for IFAC's 2018 Global SMP Survey. The analysis and write-up were the basis of the *IFAC Global SMP Survey; 2018 Summary*

<https://www.ifac.org/publications-resources/new-global-smp-survey-reveals-keys-growth-small-accounting-firms>. With S. Webber.

IFAC Global SMP Survey 2016, with Sarah Webber, IFAC, available at

<https://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>. 50+ reads on Research Gate, published by IFAC.

The Role of SMPs in Providing Business Support to SMEs: A Review of the Literature, with C. Albu and N. Albu, IFAC, September 2016, 57 p. <https://www.ifac.org/publications-resources/role-smps-providing-business-support-smes-new-evidence>, published by IFAC.

IFAC Global SMP Survey 2015 Results, with S. Webber, IFAC, Feb. 29, 2016, 40 p.

<http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>, published by IFAC.

European SMP Survey 2015, with Sarah Webber, FEE, June 2016, 18 p.

<http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>, published by FEE (now Accountancy Europe).

Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate? Council of Institutional Investors white paper (CII), 2011.

http://www.cii.org/files/publications/white_papers/06_06_11_criteria_for_an_independent_accounting_standard_setter.pdf

Methods for Recognition of Actuarial Gains and Losses and Discount Rate Assumptions Utilised by Listed Companies in the UK, Germany and France Under IAS 19, with M. Glaum, ACCA, 2010. <http://www.accaglobal.com/content/dam/acca/global/PDF-technical/financial-reporting/pol-tp-mragl.pdf>

Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition, with J. Fasshauer and M. Glaum, ACCA research report, 2008 (86 p). <http://www2.accaglobal.com/documents/3134936>

International Convergence of Accounting Standards: What Investors Need to Know, Council of Institutional Investors, 2007. <http://www.sec.gov/comments/s7-20-07/s72007-24.pdf>

Making Acquisitions Transparent – An Evaluation of M&A Related IFRS Disclosures by European Companies in 2005, published by PwC, with M. Glaum and S. Volgel, 2007 (71 p.)

G4+1 from the Inside: Its Role in the Evolution of the International Accounting Standard Setting Process, Institute of Chartered Accountants in England and Wales, 2005 (127 p.)

Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP, Studie Nr. 17 des Deutschen Aktieninstituts, with M. Glaum, Frankfurt am Main, April 2002 (translated: *Financial Accounting of Companies in the New Market - Compliance with Disclosure Requirements According to IAS and US GAAP*, German Stock Market Institute Study No. 17) (66 p.)

Observance of International Accounting Standards: Factors Explaining Non-compliance by Companies Referring to the Use of IAS, with S. Gray, ACCA Research Monograph, 2001 (128 p.)

Academic Publications

“An Interview with IASB Chair Dr. Andreas Barckow,” with Elizabeth A. Gordon, *Journal of International Financial Management and Accounting*, 2023, 34 (2), 358–377, DOI:10.1111/jifm.12171.

“Proposed International Standard on Auditing Financial Statements of Less Complex Entities: IAASB IAAER Roundtables – Breakout 2 Design, Structure and Content,” with C.M. van Nieuw Amerongen, H.B. Duits and E.A. Gordon, *Journal of International Financial Management and Accounting*, 2022, 318–357. <https://doi.org/10.1111/jifm.12165>

“Proposed International Standard on Auditing Financial Statements of Less Complex Entities: IAASB IAAER Roundtables – Breakout 1 Authority and Groups,” with C.M. van Nieuw Amerongen, H.B. Duits and E.A. Gordon, *Journal of International Financial Management and Accounting*, July, 2022, 34, 5-35.

Impact of COVID 19 on Company Financial and Sustainability Reporting, prepared for UNCTAD ISAR 2021, with K. Schipper. High Quality Journal Equivalent.

“Extended External Reporting Assurance: Current Practices and Challenges,” with J. Krasodomska and R. Simnett, *Journal of International Financial Management and Accounting*, 32(1), February 2021, 104-142. *Overview posted on IFAC Global Knowledge Gateway – Research Insights*, 2021. A Wiley top cited article 2020-2021.

“General Electric Case Study on Practical Implementation of Core Indicators for Entity Reporting, with M. Holt, prepared for UNCTAD ISAR 2021. High Quality Journal Equivalent.

“An Analysis of Dow 30 Global Core Indicator Disclosures and Environmental, Social, and Governance-Related Ratings,” with C. Calvin, *Journal of International Financial Management and Accounting*, 31(3), October 2020, 323-349.

“ESG Ratings of MSCI ACWI Companies: A Comparison of DOW 30 and Global 500 European Constituents,” Proceedings of the 3rd International Conference on Economics and Social Sciences (2020), ISSN 2704-6524, pp. 49-62.

“A Survey of the Dow 30: Reporting on the UNCTAD-ISAR Global Core Indicators” with C. Calvin. Chapter 1 in *UNCTAD ISAR Annual Review 2019*, 2020, 1-12.

“Discretionary Accounting Choices: The Case of IAS 19 Pension Accounting,” with M. Glaum and T. Keller, *Accounting and Business Research*, 49(2), 2018, 139-170.

“The Role of Accounting and the Accountancy Profession in Economic Development: A Research Agenda,” with E. Venter and E. Gordon, *Journal of International Financial Management and Accounting*, 29(2), June 2018, 195-218.

“The Predictive Ability of Entity-Wide Geographic Sales Disclosures: IAS 14R Versus IFRS 8 Research in Accounting Regulation,” with S. Cereola and N. Nichols, *Research in Accounting Regulation*, 30(2), October 2018, 121-130.

“Geographic Segment Disclosures Under IFRS 8: Changes in Materiality and Fineness by European, Australian and New Zealand Blue Chip Companies,” with S. Cereola and N. Nichols, *Research in Accounting Regulation*, 29(2), October 2017, 119-128.
<http://www.sciencedirect.com/science/article/pii/S1052045717300310?via%3Dihub>.

“An Interview with Sir David Tweedie: Reflections on Ten Years as the IASB’s First Chair,” *Journal of International Financial Management & Accounting*, 25(3), October 2014, 305-327.

“The Impact of Segment Reporting under the IFRS 8 and SFAS 131 Management Approach: A Research Review,” with N. Nichols and A. Tarca, *Journal of International Financial Management & Accounting*, 2013, 24(3), 261-321 (cited in IFRS Research Round-up April 2014, p. 5).

“Compliance with IFRS 3 and IAS 36 Required Disclosures across 17 European Countries: Company-level and Country-level Determinants,” with M. Glaum, P. Schmidt, and S. Vogel, *Accounting and Business Research*, 43(3), 2013, 163-204. Overview posted on IFAC Global Knowledge Gateway – Research Insights, November 10, 2014. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/research-insights-study-european-compliance-ifrs-3-and-ias-36-required-disclosures-including-company>. Followed by IASPlus <http://www.iasplus.com/en/publications/research/glaum>.

“Building IASB Research Capacity: A Commentary,” with Elizabeth A. Gordon, *Journal of International Financial Management & Accounting*, 24(2), Summer 2013, 176-201

“Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An Analysis of Frequency of Occurrence, Materiality and Rationale,” with S. Webber, N. Nichols, and S. Cereola, *Research in Accounting, Regulation*, November 2013, 25(2), 236-251. Cited in Atlanta Journal-Constitution, Atlanta Journal-Constitution, 1/20/2013

“An Analysis of the Impact of Adopting IFRS 8 on the Segment Disclosures of European Blue Chip Companies,” with N. Nichols and S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 21(2), 2012, 79-105. SSRN Top Ten download list for: International Accounting eJournal and followed by IASPlus <http://www.iasplus.com/en/publications/research/street-ifrs-8>.

“IFRS in the US: If, When and How,” *Australian Accounting Review*, 22(3), 23 September 2012, 257-274. Followed by IASPlus <http://www.iasplus.com/en/publications/research/donna-l.-street>.

“IFRS Teaching Resources: Available and Rapidly Growing,” with R. Larson, *Accounting Education: An International Journal*, 20(4), 2011, 317-338. Reprinted as Chapter 3 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors R. Wilson and R. Adler) 19-40 and included in Key Themes from Routledge Accounting: International Financial Reporting Standards - <http://www.tandfonline.com/doi/abs/10.1080/09639284.2011.583795#.Ut61eRAo5pg>.

“Erfassungsmethoden für versicherungsmathematische Gewinne und Verluste nach IAS 19: Motive der Wahlrechtsentscheidung europäischer Unternehmen,” with J. Fasshauer, M. Glaum, and T. Keller, *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)*, December 2011, 774-809.

“Framework-based Teaching of IFRS Judgements,” with C. Hodgdon and S. Hughes, *Accounting Education: An International Journal*, 20(4), 2011, 415-439. Reprinted as Chapter 8 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors R. Wilson and R. Adler) 117-141, included in Key Themes From Routledge Accounting: Accounting Education.

“Factors Affecting MD&A Disclosures by SEC Registrants: Views of Practitioners,” with A. Tarca and W. Aerts, *Journal of International Accounting, Auditing and Taxation*, 20(1) 2011, 45-59.

“Have “European” and U.S. GAAP Measures of Net Income and Equity Converged Following EU Adoption of IFRS? Evidence from European Companies Listed in the U.S.” with S. Gray and C. Linthicum, *Accounting and Business Research*, 39(5), 2009, 431-448. Included in Key Themes From Routledge Accounting: International Financial Reporting Standards <http://www.tandfonline.com/doi/abs/10.1080/00014788.2009.9663377#.Ut7KRR Ao5pg>.

“The Global Adoption of IFRS: Impact on U.S. Opinions and Perspectives,” *Australian Accounting Review*, 46 (18)(3), 2008, 199-208. Reprinted in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*,” edited by D. Street and B. Needles, (AICPA), 2009.

“Adoption of IAS 19R By Europe’s Premier Listed Companies: The Corridor Approach Versus Full Recognition, Summary of an ACCA Research Monograph” with J. Fasshauer and M. Glaum, *Journal of International Accounting, Auditing, and Taxation*, 7(2) 2008.

“An Examination of the Comprehensiveness of Corporate Internet Reporting by London-Listed Companies,” with O. Abdelsalam and S. Bryant, *Journal of International Accounting Research*, 6(3) 2007, 1-33.

“IFRS in the U.S. It May Come Sooner Than You Think,” with C. Linthicum, *Journal of International Accounting Research*, 6(1) 2007, xi-xvii.

“Besser Pharma: International Accounting for Pensions” with M. Geary, *Issues in Accounting Education*, 22 (4), November 2007, 563–578 (Teaching notes password protected on AAA website).

“Corporate Governance and the Timeliness of Corporate Internet Reporting by U.K. Listed Companies,” with O. Abdelsalam, *Journal of International Accounting, Auditing, and Taxation*, 16 (2) 2007, 111-130.

“IASB and FASB Face Challenges in Pursuit of Joint Conceptual Framework,” with W. McGregor, *Journal of International Financial Management and Accounting*, 18(1), 2007, 39-51.

“The Relationship Between Competition and Business Segment Reporting Decisions Under the Management Approach of IAS 14 Revised,” with N. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 16 (1), 2007, 51-68.

“The G4’s Role in the Evolution of the International Accounting Standard Setting Process and Partnership with the IASB,” *Journal of International Accounting, Auditing, and Taxation*, 15 (1), 2006, 109-126.

“Pro Forma Adjustments to GAAP Earnings: Bias, Materiality, and SEC Action, with N. Nichols and S. Gray, *Research in Accounting Regulation*, 18, 2005, 29-52.

“Convergence with IFRS in an Expanding Europe: Progress and Obstacles Identified by Large Accounting Firm’s Survey” with R. Larson, *Journal of International Accounting Auditing and Taxation*, 13(2), 2004, 89-119.

“Corporate Internet Reporting by BSE Sensex Companies” with O. Abdelsalam and S. Bryant, *Indian Accounting Review*, December 2004, 1-18.

“IASCF Constitution Review: A Time to Support Independent Standard Setting and Academic Representation” with B. Behn, *Journal of International Accounting Research*, 3(1), 2004, xiii-xv.

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” with S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 13 (1), 2004, 21-37.

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” with R. Larson, *Advances in International Accounting*, 17, 2004, 1-29.

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” with M. Glaum, *Journal of International Financial Management and Accounting*, 14(1), 2003, 64-100.

“Convergence Between National Accounting Standards and IFRS: Results of Large Accounting Firms’ Survey of Asian Countries,” *Indian Accounting Review*, June 2003, 16-36.

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” with B. Behn and N. Nichols, *Journal of International Accounting Research*, 1, 2002, 31-44. Reprinted in *International Financial Reporting Standards*, edited by Chris Nobes and David Alexander, Routledge, 2007.

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” with N. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 11(2), 2002, 91-113.

“Large Firms Envision Worldwide Convergence of Standards” *Accounting Horizons* 16(3), September 2002, 215-218.

“GAAP 2001: Benchmarking National Accounting Standards Against IAS,” *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 77-90.

“An Interview with Brian Smith of the International Forum on Accountancy Development (IFAD),” with B. Needles, Jr., *Journal of International Financial Management and Accounting*, 13(3), 2002, 254-273.

“Factors Influencing the Extent of Corporate Compliance with International Accounting Standards: An Empirical Study,” with S. Gray, *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 51-76.

“An Interview with Sir David Tweedie, Chair International Accounting Standards Board,” *Journal of International Financial Management and Accounting*, 13(1), Spring 2002, 73-100.

“Segment Disclosures Under SFAS 131: Impact on the Banking Industry,” with N. Nichols and A. Bishop, *Research in Accounting Regulation*, 2002, 15, 3-37.

“Acceptance and Observance of International Accounting Standards: Prospects and Problems,” with S. Gray, *Indian Accounting Review*, June 2001, 5(1), 1-17.

"Segment Disclosures Under SFAS 131: Has Business Segment Reporting Improved?" with N. Nichols, and S. Gray, *Accounting Horizons* September 2000, 14(3), 259-285.

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. Bryant, *The International Journal of Accounting*, 2000, 35(3), 305-329 (reprinted in *Developments in Financial Reporting by Multinationals*, The New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004).

“The Early Identification of Managerial Motivation in Accounting Majors: An Empirical Examination,” with S. Bryant and A. Bishop, *Advances in Accounting Behavioral Research*, 2000, 3, 119-132.

"Geographic Segment Disclosures in the United States: Reporting Practices Enter A New Era," with N. Nichols and S. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 2000, 9(1), 59-82.

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" with S. Gray and N. Nichols, *The International Journal of Accounting*, 2000, 35(1), 27-63. Reprinted in *Developments in International Accounting – General Issues and Classifications*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004.

“Acceptance and Observance of International Accounting Standards: An Empirical Study of Companies Claiming to Comply with IASs,” with S. Gray and S. Bryant, *The International Journal of Accounting*, 1999, 34(1), 11-48. Received ACAUS (Association of Chartered Accountants in the US) 1999 Faculty Manuscript Award. Reprinted in *Developments in Financial Reporting by Multinationals*, New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004)

"How Wide Is the Gap Between IASC and US GAAP? Impact of the IASC Comparability Project and Recent International Developments" with S. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 1999, 8(1), 133-164.

“The Quest for International Accounting Harmonization: A Review of the Accounting Standard Setting Agendas of the IASC, US, UK, Canada, and Australia, 1973-1997,” with K. Shaughnessy, *The International Journal of Accounting*, 33(2), pp. 179-209, 1998. Executive Summary by Laurie Effron of the World Bank published in *The CFA Digest* of the Association for Investment Management Research, Winter 1999, 11-12.

"The Evolution of the G4+1 and Its Impact on International Harmonization of Accounting Standards," with K. Shaughnessy, *Journal of International Accounting, Auditing, and Taxation*, 1998, 7(2), 131-161. Reprinted in *Development Country Studies in International Accounting – Americas and the Far East*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004.

"A Framework for the Development of Accounting Education Research Revisited," *Accounting Education: An International Journal*, 1998, 7, supplement issue, S135-S152.

"Predicting Stress in the Public Accounting Environment: A Revised Approach Based on the Medical Literature?" with D. Riordan, *Accounting Enquiries*, February 1998, 7(2), 275-312.

"Stock Options as a Form of Compensation for American Managers: Impact on Accounting Rules of Rationales and Themes Reported in Newspapers and Business Magazines: 1975 through 1993," with D. Fordham and A. Wayland, *Critical Perspectives on Accounting*, 1997, 8, 211-242.

"Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Accounting Enquiries*, February 1996, 237-285.

"Controlling Extraneous Variables in Experimental Research," *Accounting Education: An International Journal*, June 1995, 4(2), 169-188.

"Scholarly Accomplishments in Promotion and Tenure Decisions of Accounting Faculty," with C. Baril, *Journal of Accounting Education*, 12(2), 1994, 121-139.

"Research, Teaching, and Service in Promotion and Tenure Decisions of Accounting Faculty," with C. Baril and R. Benke, *Journal of Accounting Education*, 1993, 11, 43-60.

"The Central Life Interests and Organizational Professional Commitment of Men and Women Employed by Public Accounting Firms," with R. Schroeder and B. Schwartz, *Advances in Public Interest Accounting*, 1993, 5, 201-229.

"Promotion and Tenure Decisions for Business Law Faculty in AACSB Colleges of Business," with A. Hamilton and C. Baril, *Journal of Legal Studies Education*, Winter/Spring 1993, 11(1), 1-20.

"Accounting Education Research Methodology," with R. Benke, *Accounting Education: An International Journal*, 1992, 33-45.

"An Empirical Examination of the Need Profiles of Professional Accountants," with A. Bishop, *Behavioral Research in Accounting*, 1991, 97-116.

"A Taxonomy of Content and Citations in *Journal of Accounting Education*," with M. Lehman, *Journal of Accounting Education*, Spring 1990, 63-75.

"The Relevance of a Segment Cash Flow Statement in Lending Decisions: An Empirical Study," with K. G. Stanga, *Accounting and Business Research*, Autumn 1989, 353-361.

Research Coordinator

GAAP Convergence 2002 published by BDO, Deloitte Touche Tohmatsu, Ernst & Young, Grant Thornton, KPMG, PriceWaterhouse Coopers, February 2003.

Chapter in Books

"IASB Response to the Credit Crisis," in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*," edited by D. Street and B. Needles, (AICPA), 2009.

"Accounting for Acquisitions According to IFRS: Results for a Pan-European Survey Study," with M. Glaum and S. Vogel, in "*Internationale Rechnungslegung / International Accounting: Entwicklung / Standardsetting - Anwendung / Practice - Durchsetzung / Enforcement*," a Festschrift for Liesl Knorr, (Schäffer-Poeschel Verlag: Stuttgart, Germany) April 2008.

"The U.S. Role in the Globalisation of Accounting Standards" in *Globalisation of Accounting Standards*, edited by J. Godfrey and K. Chalmers, (Edward Elgar Publishing Ltd) 2007, 64-80.

"Large Accounting Firms' Survey Explores Efforts in Latin American Countries to Converge National Accounting Standards with International Financial Reporting Standards," with S. Ruiz de Chavez and J. Cocina, in *International Accounting Standards: Transparency, Disclosure and Valuation for Latin America and the Caribbean*, edited by J. Lainex, P. Masci, and J. Durante, Inter-American Development Bank (Washington, D.C.) 2004, 107-131.

"Segment and Foreign Operations Disclosures" with L. Radebaugh, chapter 22 in *International Accounting and Finance Handbook*, Third Edition, edited by F. D.S. Choi, John Wiley & Sons, Inc. (New York), 2003 (27 p.).

"International Accounting," with L. Radebaugh, in *International Encyclopedia of Business and Management (IEBM)* 2nd edition, (Thomson Learning, Editor Malcolm Warner), vol. 1, October 2001, 13-29.

"A Recent History of Financial Reporting in the UK and the US," in *Accounting History from the Renaissance to the Present: A Remembrance of Luca Pacioli*, Garland, 1996, 71-118.

"Measuring Higher Level Learning Outcomes," in *Research in Testing*, Center for Research in Accounting Education, 1990, 67-81.

Practitioner Publications

"Steps to Carbon Advantage," with L. Rogero, *Accounting and Business*, November 2011, 33-35.

"Improving MD&A: A National Necessity," with A. Tarca and W. Aerts, *Financial Executive*, December 2010, 53-56.

“In Search of Climate Change Clarity,” with L. Rogero, *Accounting and Business*, September 2010, 56-58.

“Factors Affecting MD&A Disclosures by SEC Registrants: Preparers’ Views Regarding the IASB’s Management Commentary Exposure Draft,” with A. Tarca and W. Aerts, *FEI Issues Alert*, September 2010.

“Les differences IFRS/US GAAP pour les societes francaises cotees aux Etats-Unis,” with M. Geary, *Option Finance*, June 18, 2007 (special volume sponsored by KPMG), 69-71.

“The ‘Roadmap’ To Global Accounting Convergence: Europe Introduces ‘Speed Bumps,’ with R. Larson, *CPA Journal*, October 2006, 36-43.

“Convergencia De Las Normas Nacionales De Contabilidad Con Las Normas Internacionales De Información Financiera (IFRS). El Caso De Seis Países Latinoamericanos Según Los Resultados De La Encuesta 2002 De Las Seis Grandes Firmas De Contadores Públicos” with S. Ruiz de Chávez and J. Martínez *IMCP*, September 2003.

“Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP,” with M. Glaum, *Finanzbetrieb*, Special Supplement *Kapitalmarktorientierte Rechnungslegung*, 2, May/June 2002, 122-138 (Full reprint of DAI Research Study No. 17).

“GAAP 2001 Much More To Do” *Accounting and Business*, April 2002, 48-50.

“GAAP 2001: Benchmarking National Accounting Rules Against International Accounting Standards,” *AIMR Advocate*, May/June 2002, 13-14

“What Lies Behind Non-Compliance,” with S. Gray, *Accounting and Business*, July/August 2001, 36-37. Reprinted as “Why Some Don’t Fall in Line” by Financial Times Info Ltd – Asia Africa Intel Wire, August 30, 2001.

“Diversity of Income Reporting: Should IOSCO Be Concerned” with J. Weishar and S. Gray, *Accounting and Business*, January 2001, 43-46. Reprinted in the Institute of Chartered Financial Analysts of India’s (ICFAI) Monthly Digest.

“IAS 1 Compliance Survey” with S. Gray, *Accountancy* December 2000, 104-106.

“IAS Adoptors Respond to Cherry-Picking Ban,” with S. Gray, *Accounting and Business*, Apr. 2000, 40-41. Reprinted in *International Financial Reporting Standards* (edited by C. Nobes and D. Alexander, Routledge December 2007

“The IASC's Newest Pension Standard Shows Early Promise,” with A. Bishop and S. Gray, *Accounting and Business*, Nov./Dec.1999, 25-27.

“Type A Behavior in the Workplace: The Good, the Bad, and the Angry, Where Do You Fit In?” with D. Riordan, *Strategic Finance*, September 1999, 28-32.

"Goodwill - A Story Without End?" with S. Gray and S. Bryant, *Accounting and Business*, June 1999, 39-41.

"A New Era of Segment Reporting? Companies Start to Apply the Revised International Standard," with S. Gray and N. Nichols, *Accountancy International*, April 1999, 76-78.

"The New Segment Reporting Requirements: Examples from the Trenches," with N. Nichols, *Journal of Accountancy*, Jan. 1999, 37-41.

"Towards Improving the Quality of Mail Survey Research," with A. Bishop, *Management Accounting*, May 1989, 39.

Other

"Affordable Resources Available as IFRS Makes Its Way to the U.S.," with Agnes Cheng, *The CPA Letter / Education*, May 2008, F2.

"With the SEC Considering the Future of IFRS in the U.S. Are Today's Accounting Students IFRS-Ready?" E&Y Faculty Connection Newsletter, June 2007, 18.

"Joint Study by BDO, Deloitte & Touche, Ernst & Young, Grant Thornton, KPMG, and PricewaterhouseCoopers on International Financial Information Regulations, *In & Out* (publisher Escade) April 2004.

IAAER Executive Committee Comment Letter IASCF Constitutional Review, with B. Needles: February 6, 2004.

"Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US," presentation summary in ICAEW's Center for Business Performance Briefing 02.02, *The Future of Executive Incentive Plans: Design, Accounting and Governance*, 2002.

"Identifying a Career Consistent with Your Need Profile," with A. Bishop, *New Accountant*, October 1992, 10-12.

"Getting the Most Out of CPE," with A. Bishop, *New Accountant*, April 1988, 26-28.

Media

"Extended External Reporting Assurance: Current Practices and Challenges and a Review of the Academic Literature," article on IFAC Global Knowledge Gateway, with R. Simnett and J. Krasodomska, February 2021. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/recent-developments-extended-external-reporting-assurance>.

“Bringing the Research Community Together with Practicing Accountants,” Video posted on IFAC Global Knowledge Gateway, January 26, 2017. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/bringing-research-community-together-practicing-accountants#comments>.

“The Gap between the Private Sector and Academia,” Video posted on IFAC Global Knowledge Gateway, August 15, 2016. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/gap-between-private-sector-and-academia>.

“Creating a Ripple Effect: Accountancy, Academia, and Curriculum,” Video posted on IFAC Global Knowledge Gateway, July 22, 2016, <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/creating-ripple-effect-accountancy-academia-and-curriculum>.

“How the IAAER Fulfills a Critical Need for the Accounting Profession,” Video posted on IFAC Global Knowledge Gateway June 13, 2016. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/how-iaaer-fulfills-critical-need-accounting-profession>.

“Research Insights—A Study of European Compliance with IFRS 3- and IAS 36-Required Disclosures, including Company- and Country-Level Determinants,” article on IFAC Global Knowledge Gateway, with M. Glaum, P. Schmidt, and S. Vogel, November 10, 2014. <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/research-insights-study-european-compliance-ifrs-3-and-ias-36-required-disclosures-including-company>.

“Issuing a Challenge to the Profession: Preparing Today’s and Tomorrow’s Educators and Researchers in Emerging Economies,” article on IFAC Global Knowledge Gateway, with K. Schipper, August 19, 2014. <https://www.ifac.org/knowledge-gateway/contributing-global-economy/discussion/issuing-challenge-profession-preparing-today-s-and-tomorrow-s-educators-and-researchers-emerging>.

Interviewed by Robert Bruce regarding launch of Deloitte IAAER Scholars program, January 2013, <http://www.iasplus.com/en/othernews/research-and-education/robert-bruce-donna-street>, see also <http://www.iasplus.com/en/news/2013/02/robert-bruce-on-scholars> and <http://www.iasplus.com/en/news/2013/02/deloitte-scholars>.

Editor of Readings Books

The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States, Co-editor with B. Needles, AICPA, February 2009.

Service Learning: Educating Students for Life, Co-editor with C. Sullivan, C. Bradford, and A. Myers, Center for Research in Accounting Education, 1999.

Group Learning Techniques: Applications in Higher Education, Co-editor with D. Riordan and B. Roof, Center for Research in Accounting Education, 1997.

Dimensions of Faculty Research, Co-editor with C. Baril and R. Benke, Center for Research in Accounting Education, 1990.

Presentations

Plenary Panel Member and Moderator, “Sustainability Reporting and Assurance,” AAA International Section mid-year meeting – joint with IAAER, January 25-27, Atlanta.

Plenary Panel Member and Moderator, “Sustainability Disclosure, Reporting and Assurance,” Financial Reporting and Auditing Conference of Cracow University of Economics – joint with IAAER, December 11-12, 2023, Cracow, Poland.

“Trust-Building Efforts and Sustainability Reporting Assurance Quality: Insights from Europe,” with J. Krasodomska, E. Zarzycka and W. Grabowski, presented at Durham Business School (Durham, UK), March 15, 2023 and the European Accounting Association Conference May 2023, Helsinki, Finland.

“The Role of Trust in the Assurance of Sustainability Reporting in Europe, with J. Krasodomska and E. Zarzycka, presented at IAAER World Congress of Accounting Educators and Researchers, Paris, France, Dec. 1-2, 2022.

“IAAER Activities Informing International Standard Setting,” part of plenary session panel, Taiwan Accounting Association and IAAER, November 18, 2021 (virtual).

“Impact of COVID 19 on Company Financial and Sustainability Reporting,” jointly presented with K. Schipper, at UNCTAD ISAR and IAAER joint workshop, November 8, 2021, Geneva, Switzerland. https://unctad.org/system/files/non-official-document/ciiisar38_WS_KSchipperDStreet_en.pdf.

Panel Member and Moderator, “A Structured Approach to Literature Reviews,” AAA International Accounting Section Doctoral/New Faculty Consortium, January 28, 2021, hosted by AAA - virtual.

“General Electric Study on Practical Implementation of Core Indicators for Entity Reporting,” UNCTAD ISAR 2020, November 2-6, 2020, Geneva, Switzerland (hybrid conference) (co-author M. Holt).

“Impactful Research: Informing Accounting & Auditing Standards Setting: IAAER’s Contributions,” Impactful Research: Informing Accounting & Auditing Standards Setting Webinar, part of the World Class Professor (WCP) 2020 program of the Ministry of Education and Culture Republic of Indonesia, in collaboration with IAAER and the Institute of Indonesia Chartered Accountants (IAI), October 30, 2020.

“Assurance of NFI Challenges and Research Opportunities,” MODAVICA 2020 17th International Conference on Accounting, (Turkey) October 22-23, 2020, Keynote presentation (online conference).

“ESG Ratings of MSCI ACWI Companies: A Comparison of DOW 30 and Global 500 European Constituents,” 3rd International Conference on Economics and Social Sciences, Coping with Complexity by Collaborative Research, October 15-16, 2020, Bucharest University of Economic Studies – Romania, Bucharest (online conference).

Panel Member and Moderator, “A Structured Approach to Case Studies,” IAAER ACCA 2020 Emerging Scholar Workshop, September 29, 2020, Bucharest, Romania. (online conference).

Panel Member and Moderator, “A Structured Approach to Literature Reviews,” IAAER ACCA 2020 Emerging Scholar Workshop, September 28, 2020, Bucharest, Romania. (online conference).

Panel Member and Moderator, Editor’s Panel, Financial Reporting and Auditing Conference of Cracow University of Economics, December 12-13, 2019, Cracow, Poland.

“A Survey of the Dow 30: Reporting on the UNCTAD-ISAR Global Core Indicators,” UNCTAD ISAR 2019, October 30 – November 1, Geneva, Switzerland (co-author C. Calvin).

Editors Panel member, AMIS 2019, June 6, 2019, Bucharest, Romania.

“Conducting Successful International Accounting Research,” with S. Gray, IAAER ACCA 2019 Emerging Scholar Workshop, June 4, 2019, Bucharest Romania.

“Overview of SMP of the Future,” presented to members of the Edinburgh Group (in conjunction with IFAC conference), February 27, 2019, NY, (co-author S. Webber).

“New and Emerging Issues in International Accounting Research: Policy Relevant Research, Impact of the Changing World on SMPs, and The Impact of Accounting on Economic Development,” AAA International Accounting Section Mid-Year Meeting, January 10-20, 2018, Long Beach, CA.

“The Importance of Policy Relevant Accounting Research,” Trends of Research on Contemporary Financial Phenomena,” Cracow University of Economics, October 18-20, 2017, Artanow, Poland.

Moderator and Panel Member: “Challenges of International Accounting Research,” Financial Reporting and Auditing: Challenges and Opportunities for Accounting Researchers and Educators (IAAER and Cracow University of Economics), September 26-27, 2017, Cracow, Poland.

“IFAC 2017 Global SMP Survey,” Presentation to IFAC SMP Committee, September 20, NY.

“Policy Relevant Research,’ IAAER CIMA KPMG Paper Development Workshop (preceding SAAA AAFA IAAER International Accounting Conference), June 28, 2017, Drakensburgh, South Africa.

“IFAC 2016 Global SMP Survey,” Presentation to IFAC SMP Committee, Feb. 13, 2016, NY.

Panel Member, “Resources for Conducting International Research,” AAA International Section Meeting, Tampa, Jan. 20-21, 2017.

Plenary Panel Member and Presenter with Wei-Guo Zhang (member IASB), “OCI and the Relevance of Performance Measures: the On-going Inquiry by IASB and FASB,” 28th Asia Pacific Conference on International Accounting Issues, Maui, November 6-9, 2016.

Panel Member and Presenter, “Professional Accountants Education in the Digital Age,” CECCAR Anniversary Congress – 95 years – The Accounting Profession in the Digital Era. Challenges and Opportunities, Sept. 23-24, 2016, Bucharest, Romania.

Moderator and Panel Member, “Emerging Corporate Reporting Issues, AMIS, June 8-9, 2016, Bucharest.

“IFAC 2015 Global SMP Survey,” Presentation to IFAC SMP Committee, March 22, 2016, NY.

Moderator and Panel Member, “Conducting Research in Emerging and Transitional Economies,” AAA International Accounting Section and IAAER joint meeting, Feb. 19-20, 2016, New Orleans.

Member of Opening Keynote Panel and Presenter, “IFAC’s SMP Poll 2015: Spotlight on Poland,” The 16th Annual Auditing Conference, Changes in Financial Reporting and Auditing, Jachranka, Poland, October 21-23, 2015.

Plenary Session Panel Member and Moderator, “Framework-based IFRS Approach,” African Accounting and Finance Association, 5th annual conference, Mauritius, September 2015.

Plenary Session Panel Member and Moderator, “The GAP between Academic Performance and Academic Evaluation Criteria,” Southern African Accounting Association and IAAER joint conference, June 2015, East London, SA.

“Sustainability Disclosure, Reporting and Assurance” Beta Alpha Psi Regional Meetings, Mid-West March 2015 Indianapolis and Rocky Mount April 2015 Denver.

“The Influence of Accounting Research on Informing Accounting Standard Setting,” UNISA, Research and Innovation Week, Keynote Seminar for Accounting Faculty, also participated in plenary panel, March 2015 (South Africa).

“The Role of SMPs in Providing Business Support to SMEs: Research to Date and an Agenda for Future Research,” UNISA, Research and Innovation Week, half-day workshop for accounting faculty, March 2015 (South Africa).

“IFRS 8 Workshop,” UNISA, Research and Innovation Week, two hour workshop for accounting faculty, March 2015 (South Africa).

Member of Opening Keynote Panel and Presenter, “IFAC’s SMP Poll 2014,” The 15th Annual Auditing Conference, ISAs – Theory, Regulations, Practice, Jachranka, Poland, October 22-24, 2014.

“Research-Building Pathways,” Panel member, ACCA Education Partners Conference, Education to Employment: Partnership Pathways, Warsaw, Poland, October 21, 2014.

“The Predictive Ability of Entity-Wide Geographic Sales Disclosures: IAS 14R Versus IFRS 8, PhD Seminar ESSEC University, Cergy, France, October 7, 2014 and IFRS: Global Rules and Local Use 2014, Anglo-American University, Prague, October 10, 2014.

“The Academic-Practitioner Divide, Panel Member, “Summary of Literature on the Practitioner/Academic Divide,” African Accounting and Finance Association Conference, Stellenbosch University, South Africa, September 2, 2014.

“The PhD Process in the US,” African Accounting and Finance Association Doctoral Colloquium, Cape Town University, South Africa, September 1, 2014.

“IFRS Around The World,” IMA Dayton Chapter, April 15, 2014.

“Building A Research Capacity at the IASB,” Plenary Session I, The 14th Annual Auditing Conference Auditor Services in a Time of Financial Crisis (KiBR annual conference), Warsaw, Poland, October 16-17, 2013.

“IFRS Research and Education,” Closing Plenary, APCAM, Mazatlan, Mexico, 2013.

“Entity-wide Geographic Disclosures under IFRS 8: Changes in Materiality and Fineness by European, Australian and New Zealand Companies,” with S. Cereola and N. Nichols, AAA Annual Conference, Anaheim, August 2013 (presented by co-author).

“IFRS in the US – What Beta Alpha Psi Students Need to Know,” with H. Erchinger, Beta Alpha Psi Annual Conference, Anaheim, August 2013.

“Balancing Research with Teaching/Academic Citizenship,” Member of Opening Plenary Panel, Southern African Accounting Association (in collaboration with IAAER), Cape Town, June 26-28, 2013.

“IFRS Teaching and Research,” sponsored by Del Valle University, ICESI University, in association with IAAER, plenary session, Cali, Columbia, October 31 - November 2, 2012.

“A Framework-based Approach to Teaching Property, Plant and Equipment,” AAA International Accounting Section pre-conference CPE session, Phoenix, March 2012 and AMIS, Bucharest, June 2012 (with A. Tarca); American Accounting Association pre-conference CPE session, Washington, DC, August 2012 (with A. Tarca and M. Wells); and Beta Alpha Psi annual conference, Baltimore, August 2012 (with T. Conover).

“IFRS in the US – Current Status and SEC related Activities,” with H. Erchinger, Beta Alpha Psi annual conference, Baltimore, August 2012.

Accounting Research Workshop Panel at 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012 (with A. Tarca).

“An Update on IFRS in the US,” AAA International Accounting Section Pre-conference CPE session, Phoenix, March 2012.

“A Framework-based Approach to Teaching IFRS,” panel moderator, Mastering Change: Improving corporate reporting and auditing to match new demands, joint IAAER, NBA and Vrije Universiteit Amsterdam, Amsterdam, June 2012.

“A Framework-based Approach to Teaching Inventories: The Case of White Oak Vineyards,” with C. Albu and N. Albu), IFRS Foundation and IAAER Framework-based Teaching Workshops held in conjunction with the 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012; Ca’ Foscari University, IAAER, and *Financial Reporting* Conference ACCOUNTING RENAISSANCE: Arising from the Crisis and Looking to the Future. Learning from Histories and Institutions, Venice, November 2011; AAA Ohio Region Meeting, May 2012; AAA 2011 Conference, Denver, August 2011; AMIS, Bucharest, June 2011; and Southern African Accounting Association Conference, George, June 2011.

IFRS in the US: An Update, Beta Alpha Psi Western Regional Conference (Las Vegas) and Southwest Regional Conference (San Antonio), both February 2012.

“Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate?” 8th International Accounting Conference (Modav and Accounting Academicians’ Collaboration Foundation), Izmir, October 2011; and Tokyo Science University (preceding conference of Japanese Institute Of International Accounting Studies), Tokyo, September 2011.

“Framework-based Teaching of IFRS,” Waseda University, Tokyo, September 2011 and Kyoto University, Kyoto, September 2011.

“IFRS in the US: An Overview,” Beta Alpha Psi Conference, Denver, June 2011.

“IAAER 2011 and Onward,” opening keynote, Southern African Accounting Association Conference, George, June 2011.

Member of Panel addressing “Research Expectations,” at AMIS 2011, Bucharest, June 2011.

“Climate Change: Challenges for the Accounting Profession and Accounting Educators,” Keynote Presentation, Plenary Session II, Tenth International Accounting Conference, Indian Accounting Association Research Foundation and IAAER, January 2011, Kolkata, India. (published in conference proceedings).

“IFRS Teaching Resources and IAAER,” Opening Plenary Session, RMIT Accounting Educators Conference, RMIT and CPA Australia, November 2010, Melbourne, Australia.

“IAAER Research Programs – Working in the Public Interest: Creating the Evidence-base,” IFAC World Congress of Accountants, Kuala Lumpur, November 2010 and IAAER World Congress of Accounting Educators and Researchers, Singapore, November 2010.

“IFRS Curriculum Development and Teaching Resources,” IFRS Foundation, IAAER, and AAA International Section IFRS Teaching Workshop held in conjunction with the AAA 2010 Conference, San Francisco, August 2010 and IFRS Foundation and IAAER IFRS Teaching Workshop held in conjunction with IAAER World Congress of Accounting Educators and Researchers, Singapore, November 2010.

“Climate Change: Role of the Accounting Profession and Educators,” XIII International Congress on Innovations in Teaching Accounting and Business, Mexican Association of Accounting and Business Faculty, September 2010, Nuevo Vallarta.

“IFRS in the US and Update,” Financial Reporting Section, British Accounting Association, June 2010, Bristol, UK.

“Teaching IFRS Judgments,” Symposium on Core Curriculum of Japanese Accounting Schools, Japan Institute of International Accounting Education, February 2010, Tokyo and Ohio Regional AAA Conference, May 2010, Columbus.

“IFRS in the US: An Update,” Dayton Chapter IMA (Dinner Presentation), April 2010.

“IAAER 2010 and Onward,” lunch presentation at joint meeting of IAAER and AAA International Section, Palm Springs, January 2010.

“Obstacles to IFRS Adoption in the US,” Japan Accounting Association Conference, Kobe Japan and Kwansai Gakuin University Tokyo both September 2009; China Accounting Society Conference, November 12-13, 2009, Nanjing University; AMIS 2009 Conference, Bucharest, June 2009; and University of Edinburgh March 2009.

“Challenges Facing Accounting Academics Including Integrating IFRS into the Curriculum,” Ohio Society of CPAs International Accounting and Taxation Conference, September 2009.

“Teaching IFRS Judgments,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IASB 2009 European Conference, Milan, June 2009 and the IASB and AICPA Joint North American Conference, October 2009.

“IFRS Teaching Resources and eIFRS Demonstration,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AAA 2009 Conference, New York, August 2009.

“Research Benchmark’s – Reasonable Expectations,” and Panel member “Recipes for a Successful Academic Career,” IAAER ACCA Doctoral and New Faculty Consortium, Bucharest, June 2009.

“IFRS Teaching Resources for Romanian Educators: Including Romanian and French Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AMIS 2009 Conference, Bucharest, June 2009.

“IFRS Teaching Resources for Brazilian Educators: Including Portuguese Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IAAER ANPCONT International Accounting Conference, Sao Paulo, June 2009.

“Adoption of IAS 19 by Europe’s Premier Listed Companies: An Update,” Roundtable sponsored by ACCA and FEE (with co-author J. Fasshauer), Brussels, March 2009 and University of Edinburgh, March 2009.

“IFRS Comes to the US: Resources for Accounting Educators,” (CPE Workshop), North Carolina Association of CPAs, Raleigh, October 2008.

“Accounting Education: Global Challenges,” ICAS Educator’s Conference, Glasgow, September 2008.

“Accounting Education: An International Perspective,” Symposium panel member, AFAANZ/IAAER joint conference, Sydney, July 2008.

“Accounting Education in the US,” AFAANZ Education SIG symposium, Sydney, July 2008.

“IFRS Comes to the US: What Accounting Educators Need to Know,” (CPE Workshop), 2008 VSCPA Educators’ Symposium, Richmond, June 5, 2008.

“Adoption of IAS 19R by Europe’s Premier Listed Companies: The Corridor Approach versus Full Recognition,” with J. Fasshauer and M. Glaum, ACCA research workshop to launch research report, London, April 29, 2008.

“European Companies’ Compliance with IFRS Disclosure Requirements for Acquisition and Impairment Tests of Assets, London School of Economics (by co-author Glaum), January 2008, European Accounting Association Meeting (by all co-authors), Rotterdam, April 2008 and (D. Street) AMIS 2008 (plenary session), Bucharest June 2008 (co-authors M. Glaum and S. Vogel)

“IFRS Comes to US,” (CPE Workshop), Dayton Chapter IMA, April 15, 2008.

“IFRS: Is the Time Right for US Adoption?,” San Diego State University Department of Accounting and CIBER IFRS Symposium, San Diego, February 5, 2008.

“IFRS Implementation and Compliance,” Opening Keynote Presentation, Seventh Congresso USP Controladoria e Contabilidade, Sao Paulo, Brazil, July 2007.

“European Adoption of IFRS: Transparency or Ambiguity?” Plenary session keynote speaker, Accounting and Management Information Systems (AMIS) 2007, Value Creation and Globalization, Academy of Economic Studies, Bucharest on June 21-22, 2007; and “Compliance with IFRS,” and Current and Emerging Issues in Financial Reporting – an International Conference, Trinidad, May 28, 2007.

“The Value-Relevance of SFAS 131 Quarterly Segment Disclosures,” with B. Behn and N. Nichols, AAA Ohio Regional Meeting, Columbus, OH, May 2007.

Research Panel Member, AAA Ohio Regional Meeting, Columbus, OH, May 2007.

“Integrating Research with Practice,” Plenary panel member, AAA International Accounting Section, Charleston, SC. Feb. 2-3, 2007. (Other panelists B. Laux from Microsoft, M. Tokar of KPMG).

“Alternative Research Paths,” AAA New Faculty Consortium, January 25-27, 2007.

“Adoption of IFRS and Enhancing Transparency,” Corporate Governance Practices – A Dialogue Between Academics and Directors, sponsored by San Diego State University CIBER in conjunction with the Corporate Directors Forum, January 21, 2007.

“Making Acquisitions Transparent – An Evaluation of M&A-Related Disclosures by European Companies in 2005,” Kent State University (for faculty and PhD students), December 2006.

“The Roadmap to Convergence – Detour Straight Ahead,” (Plenary session keynote) Accounting in Europe Post 2005, Sponsored by European Financial Reporting Research Group (EuFin) and British Accounting Association International Accounting and Finance Special Interest Group (IAFSIG), Milton Keynes, September 7-8, 2006.

“Board Characteristics, Ownership Structure and the Timeliness of Corporate Internet Reporting,” The Centre for Corporate Governance Research 4th International Conference on Corporate Governance: Global Developments in Corporate Governance, July 3, 2006 (presented by co-author O. Abdelsalam).

“Finance and Accounting Overview: Research in Accounting Regulation, Status of US GAAP and IFRS,” Seminar panelists, USAID delegation from Belarus, hosted by Cleveland Council on World Affairs, sponsored by USAID, July 31, 2006.

“Career Planning” AAA Doctoral Consortium, Tahoe, June 2006.

“Workshop on Teaching International Accounting” panel member AAA Mid-Atlantic Regional Meeting, Pittsburgh, April 2006.

“An Examination of Internet Reporting by London-Listed Companies,” EAA, Dublin, March 2006 and Academy of International Business Beijing, China, June 2006.

“Global Convergence of Accounting Standards,” Workshop VIII International Congress on Innovations in Teaching Accounting and Business sponsored by Mexican Association of Accounting and Business Faculty, Mexico City, September 2005.

“The Relationship between Competition and Business Segment Reporting Decisions Under IAS 14 Revised and the Management Approach, European Accounting Association Meeting, Goteborg, May 2005, 17th Asian Pacific Conference on International Accounting Issues, Wellington, NZ, November 2005, and Academy of International Business Meeting, Quebec City, Canada July 2005.

“The Role of Canada and the Other G4 Standard Setters in Defining the Ideal International Accounting Standard Setting Process,” CGA Canada Professional Development Day at the CAAA Conference, Vancouver, May 27, 2004.

“A Historical Analysis of the Contribution of G4+1 to Accounting Thought and Theory,” European Accounting Association Conference, Prague, April 2004 and Aston University (Visiting Scholars Program) May 2004.

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” EAA, Prague, April 2004 (and by co-author R. Larson at Southeast AAA, Lexington, April 2004).

“From the Tower of Babel to Transparency,” Beta Alpha Psi National Student Seminar, Minneapolis, MN October 2003.

“Updating the Accounting Curriculum: The MOU,” Ohio Colleges Symposium Case Western Reserve University, Cleveland, OH, September 2003.

“*GAAP Convergence 2002: The Untold Stories*,” Emerging Issues in International Accounting and Business 2003 Conference sponsored by Center for International Accounting Education and Research at Niagara University (plenary session), July 2003.

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” ICAEW/IAAER Symposium on The Future of Executive Incentive Plans: Design, Accounting and Governance, London, January 16-17, 2003; European Accounting Association Meeting, Seville, Spain April 2003; and Academy of International Business Meeting, Monterey California, July 2003 (co-author S. Cereola).

“Large Accounting Firms’ Survey Explores Efforts in Latin America to Converge National Accounting Standards with IFRS” Inter-American Development Bank Symposium, April 11, 2003.

“Analysts’ Forecast Accuracy: Does Compliance with IAS GAAP and US-GAAP Matter?” by co-author Lindemann at EAA, Seville, April 2003 and co-author Lindemann at Global Finance Conference, Frankfurt, June 2003 (co-authors M. Glaum and J. Lindemann).

“Convergence and You,” Dayton chapter American Association of Individual Investors, May 2003.

Panel Discussion on “Accounting Research” with S. Gray and G. Meek, 14th Asia Pacific Conference on International Accounting Issues, Los Angeles, November 23-26, 2002.

“Compliance with Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” European Accounting Association, Copenhagen, April 2002 and 9th IAAER World Congress of Accounting Educators, Hong Kong, November 14-16, 2002 (co-author M. Glaum).

“International Accounting Standards: Strategies for Achieving Congruence,” plenary session at Emerging Issues in International Accounting Conference, Niagara Falls, Canada, August 8-10, 2002.

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 28-31, 2001 (co-authors B. Behn and N. Nichols).

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” Academy of International Business Meeting, Sydney, Australia, November 2001; Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 2001 (Best Paper Award); and EAA, Copenhagen, April 2002 (co-author N. B. Nichols).

“Observance of International Accounting Standards: Factors Explaining Noncompliance by Companies Claiming to Adopt IASs,” International Association for Accounting Education and Research’s Third Biennial International Accounting Research Conference, Kobe Japan, October 6-7, 2000 and the European Accounting Association Annual Meeting, Athens, April 2001 (co-author S. Gray).

“The Impact of Recent Developments in International Accounting Standard Setting on the Structure and Content of Accounting Courses,” with G. Meek and F. Graves, Federation of Schools of Accountancy Annual Meeting, San Antonio, December 2000 and AAA International Accounting Section Mid-Year Meeting, Phoenix, January 2001.

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. Bryant, Academy of International Business Annual Meeting, November 17-20, 2000, Phoenix (co-author S. Bryant).

“Global Accounting Harmonization: The US Perspective,” Einladung Zum Workshop “International Accounting,” Giessen University, Germany, June 15, 2000.

“Research Issues in International Accounting,” Northeast American Accounting Association Meeting, Boston, April 21, 2000.

"Observance of International Accounting Standards" Global Finance Association Conference, Chicago (DePaul University), April 20, 2000.

"Geographic Segmental Disclosures in the United States: Reporting Practices Enter a New Era," European Accounting Association Meeting, Munich, March 2000 (co-authors N. Nichols and S. Gray).

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" Academy of International Business Annual Meeting, November 20-23, 1999, Charleston, SC and Emerging Issues in International Accounting sponsored by the Center for International Accounting Education and Research (Niagara University) and the Center for International Education and Research in Accounting (University of Illinois), August 5-7, 1999, Niagara Falls, NY (co-authors S. Gray and N. Nichols).

"An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma," European Accounting Association Meeting, May 5-7, 1999, Bordeaux, France (co-authors S. Gray and S. Bryant).

"International Accounting Standards in Practice" Plenary Session at "Accounting in the Global Markets of the Next Century," sponsored by Center for International Education and Research in Accounting (CIERA), Champaign, Illinois, April 22-24, 1999.

"Acceptance and Observance of International Accounting Standards: The Goodwill Noncompliance Dilemma," Australia and New Zealand International Business Association Conference, Melbourne, November 6-7, 1998 (by co-author, Gray) (co-authors S. Gray and S. Bryant).

The GAP between US and IASC GAAP: An Empirical Study of US Corporate Compliance with International Accounting Standards," Second Biennial IAAER International Accounting Research Conference and the Thirty-third International Accounting Conference, Chicago, October 2-3, 1998 (co-author S. J. Gray).

"An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma," Deakin University Research Seminar, Melbourne, May 29, 1998, (co-authors S. Gray and S. Bryant).

"A Review of the Evolution of the G4+1 and Its Impact on the Harmonization of Accounting Standards," Academy of Accounting Historians Research Conference, Dec. 4-6, 1997, Richmond, VA (co-author K. Shaughnessy).

"A Framework for the Development of Accounting Education Research," opening keynote address at *Accounting Education Research Methods and Methodology Conference*, (Cardiff, Wales), sponsored by the British Accounting Association Education Section, March 1996.

“Financial Reporting Through the Ages: 1970 Through Present,” *Festival of Accounting -- The Pacioli Seminar*, (proceedings published) sponsored by the Institute of Chartered Accountants of Scotland, 1994.

"Male and Female Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," *Critical Perspectives on Accounting Symposium: Critically Re-appraising Accounting*, 1993 (co-authors M. McKnight).

“Multivariate Statistical Analysis in Accounting Education Research,” *Research Presentation for Doctoral Students*, Virginia Commonwealth University, 1992.

"Role Conflict Faced by Women and Men employed by Large Public Accounting Firms," *Women and Work Conference* sponsored by the Center for Research on Women and Minorities (University of Texas at Arlington), 1992, with (co-author L. Byrne).

"Factors That Hinder the Upward Mobility of Women in Public Accounting Firms," *Women and Work Conference* sponsored by the Center for Research on Women and Minorities (the University of Texas at Arlington) and the US Small Business Administration, 1990 (co-authors R. Schroeder and B. Schwartz).

Editorial Boards

Section Co-Editor:

- *Journal of International Financial Management and Accounting*, Institutional Perspectives Section, 2001-present.

Guest Co-Editor:

- *Meditari Accountancy Research* – Special Issue: The International Sustainability Standards Board: Evaluating and informing work efforts in the interest of sustainable development. Call for papers closes October 31, 2024 (guest co-editor with Maroun, Daske and van Zijl), September 2023 – present.
- *Meditari Accountancy Research* – Special Issue: The International Auditing and Assurance Standards Board: Insights for developing auditing standards fit for purpose. Call for papers closes October 31, 2024 (guest co-editor with Maroun, Marten, Krishnan, and Schroeder), September 2023 – present.

Editorial Advisory Board

- *Meditari Accountancy Research*, 2013-present.
- *Central European Business Review*, 2014-2018.

Consulting Editor

- *Journal of Management Information Systems*, 2010-present.
- *Accounting Education: An International Journal*, 2005-2006.

Associate Editor:

- *Journal of International Accounting Research*, 2001-2004.
- *Accounting Education: An International Journal*, 1998-2001.

Editorial Board:

- *Journal of International Accounting, Auditing and Taxation*, 1996-present.
- *Accounting in Europe*, 2009-present.
- *Accounting Forum*, 2019-present.
- *Audit Financiar*, 2012-present.
- *Contabilitatea expertiza si auditul afacerilor*, 2014-present.
- *Accounting and Business Research*, 2013-2022.
- *Research in Accounting in Emerging Economies*, 2011-2018.
- *Journal of International Accounting Research*, 2005-2011.
- *Advances in Accounting Education*, 1994-2001.
- *Accounting Enquiries*, 1992-2002.
- *Accounting Historians Journal*, 1998-1999.
- *Accounting Education: An International Journal*, 1995-1997.
- *Advances in Accounting*, 1993-1996.

Ad Hoc Reviewer:

- *Accounting and Business Research*, 2006-2012.
- *Advances in Accounting* 2007.
- *British Accounting Review*, 2006.
- *Accounting History*, 2004.
- *Accounting Horizons*, 2001.
- *International Journal of Accounting*, 1998 – 2001.
- *Advances in International Accounting*, 2000-2001.
- *Advances in Accounting* 1999-2000 and 2003.
- *Issues in Accounting Education*, 1996-1998.
- *Advances in Public Interest Accounting*, 1993-1999.
- *Journal of Accounting Education*, 1987-1995.

SERVICE

National and International

International Association for Accounting Education and Research

- Director of Research and Educational Activities December 2010 – present.
 - °Represented IAAER at IASB Research Forum, November 2-3, 2023.
 - Moderated a breakout session on EFRAG Discussion Paper on Intangible Assets.
 - Served on panel reporting back to full audience on the results of breakouts.
 - °IAAER Informing the IASB Standard Setting Process Round 8 (in collaboration with IASB and KPMG), Member Program Advisory Committee and Project Coordinator, December 2022 - present.

- Attended and co-moderated first deliverable at IASB in Canary Wharf, November 2023.
- °Author of Roadmap for IAASB and IAAER Collaborations – 2021 and Onward, 2021 - present.
- Attend biannual meetings of IAASB and IAAER Leadership, 2020 - present.
- Represented IAAER at IAASB Global Roundtable in NY to provide feedback on ED ISSA 5000, September 30, 2023.
- Assisted IAASB in planning 3 global virtual roundtables to attain feedback on the Exposure Draft Proposed Standard on Auditing of Financial Statements of Less Complex Entities, November – December, 2021 (coauthored an overview of the feedback that appeared in two issues of JIFMA).
- °Attend six meetings per year with IFAC Director of Education with IAAER President and VP Research, April 2023 – present.
- Identified speakers for November 2023 IFAC EdExchange Summit and attended virtually. Working with IFAC Director of Education to develop roundtables to discuss the highlights of the Summit and have a report prepared to summarize the main themes of the Summit.
- Identified speakers for an IFAC Conversations with Experts focusing on AI in Accounting Education, November 9, 2023.
- Working with IFAC Director of Education to plan joint meeting of IFAC, IPAE and IAAER to be held in Bucharest on May 13-14, 2024.
- °IAAER Observer to IFAC’s PAIB (Practicing Accountants in Business) Advisory Group, September 2023 – present.
- Attended September 26-27, 2023 meeting in Paris.
- Attended virtual meeting of PAIB and IPAE (International Panel on Accountancy Education), October 12, 2023.
- °Coordinator ACCA IAAER CEE ECRDP (Early Career Researchers Development Program) 2023-present.
- Coordinated workshops at Bucharest University of Economics Studies June 2023 and Krakow University of Economics December 2023. Planning a workshop to be held in Bucharest May 2024.
- °Coordinator ACCA IAAER Scholars program 2022-present.
- Coordinated workshops in Paris December 2022 (IAAER World Congress), December 2023 (IAAER joint meeting with Krakow University of Economics) and January 2024 (IAAER joint meeting with AAA International Section).
- °IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career/Emerging Scholars in CEE Region, Project Coordinator, Bucharest, Romania (in collaboration with AMIS) 2010-2022 (annual event held each June, exception September 2020 due to covid).
- °Member Organizing Committee and Scientific Committee 2022 IAAER World Congress (Paris)
- °IAAER Informing the IASB Standard Setting Process Round 7 (in collaboration with IASB

and KPMG), Member Program Advisory Committee and Project Coordinator 2019-December 2022.

° IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in Southern Africa, Workshop Coordinator, Pretoria South Africa, June 2019.

° IAAER Informing the IASB Standard Setting Process Round 6 (in collaboration with IASB and KPMG), Member Program Advisory Committee and Project Coordinator 2017-2019.

° Member IAAER Advisory Panel to IFAC 2015-2018.

° Coordinator of IAAER, IFAC, DFID program to build an evidence base on the contribution of effective PAOs (Professional Accountancy Organizations) to organizations and economies, 2015 – 2018.

° IAAER and ICAS Informing the IAASB Standard Setting Process (in collaboration with IAASB), Member Program Advisory Committee and Project Coordinator 2015-2018.

° IAAER Informing the IASB Standard Setting Process Round 5 (in collaboration with IASB and KPMG), Member Program Advisory Committee and Project Coordinator 2014-2016.

° IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in Africa, Workshop Coordinator, (funded by among others CIMA and KPMG Foundation and KPMG South Africa) Drakensburgh, South Africa, June 2017.

° IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in CEE Region, Workshop Coordinator, (funded by CIMA) Cracow, Poland, September 25, 2017.

° Coordinator Deloitte IAAER Scholars Program (for emerging scholars in transitional economies), 2013-2015.

° IAAER, ACCA, IIRC, Research to Support the Further Development of Integrated Reporting, Member Program Advisory Committee, 2014-2016.

° IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in Africa, Workshop Coordinator, (funded by among others CIMA and KPMG Foundation and KPMG South Africa) East London, South Africa, June 2015

° IAAER Informing the IASB Standard Setting Process Round 4 (in collaboration with IASB and KPMG), Member Program Advisory Committee and Project Coordinator 2011-2014.

° IAAER Informing the IAASB Standard Setting Process Round 2 (in collaboration with IAASB and KPMG), Member Program Advisory Committee and Project Coordinator 2012-2014.

° IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career Scholars in Transitional Economies, Project Coordinator, Florence, Italy (in collaboration with IAAER World Congress of Accounting Educators and Researchers) November 2014.

° Coordinator of Plenaries and Symposia IAAER World Congress of Accounting Educators and Researchers, November 2014.

° IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, Southern Africa 2011-2013.

° IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, George, South Africa 2011.

° Roundtable coordinator, Boston, October 2011, Building a Research Capacity for the IASB (IAAER dialogue with IASB Board and Staff members), 2011.

- ACCA and IAAER Roundtable Planning Committee, Building a Research Capacity for the IASB, (dialogue of researchers and funding agencies with IASB Board and Staff members), 2010.
- Scientific Committee, Accounting Renaissance: Lessons from the Crisis and Looking into the Future. Learning from Histories and Institutions, Sponsors University Ca' Foscari (Venice), IAAER, and Financial Reporting (Journal), 2011.
- Member Planning Committee, Southern African Accounting Association 2011 International Conference with IAAER, 2011.
- Supervise IAAER staff (financial statement preparation and website), 2013-2023.
- Past President November 2010 –November 2013), see also DREA activities above.
- President 2006-November 2010
 - IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 3), Member Program Advisory Committee and Project Coordinator 2008-2011.
 - IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, CEE 2010-2011 and Malaysia 2011-2012.
 - Member Planning Committee, IAARF 10th International Accounting Conference in collaboration with IAAER, 2011.
 - Member Scientific Committee, AMIS International Conference (Bucharest University of Economic Studies), 2008-2011.
 - IAAER Liability and Equity Distinctions Research Program Round 2 (in collaboration with IASB and KPMG), Member Program Advisory Committee and Project Coordinator 2007-2008.
 - IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAASB, Member Program Advisory Committee and Project Coordinator, 2008–2011.
 - IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 2), Member Program Advisory Committee, 2010-2012.
 - IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 1), Member Program Advisory Committee, 2007–2010.
 - IAAER ACCA IFRS for SME's Roundtable Planning Committee 2008-2010, Roundtables held in New York/October 2009, Brussels/January 2010, Johannesburg/February 2010.
 - IAAER ACCA Carbon Accounting Roundtable Planning Committee 2010, Roundtables held in Dayton, Sydney, and Kuala Lumpur 2010.
 - IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Consortia held in Bucharest and Kuala Lumpur, 2010.
 - Panels and Plenary Session Coordinator, IAAER and AAA International Section Joint Meeting, February 2008.
- Vice-President Research, 2004-2006
 - IAAER Reporting Financial Performance Research Program Round 1 (in collaboration with IASB, FASB, and KPMG), Member Program Advisory Committee and Project Coordinator 2005-2007.
 - Coordinator of Plenary Sessions and Symposia at the International Research Conference for Accounting Educators, Bordeaux, September 2005.
 - Coordinator IAAER Globalization Conference (in collaboration with IASB, FASB, and KPMG), Bordeaux, September 2005.

°Co-Chair Scientific Committee 10th World Congress of Accounting Educators, Istanbul, November 2006.

- Vice-President Publications/Communications, 2000-2004
 - °Editor *COSMOS Accountancy Chronicle*
 - °Web Site Coordinator (www.iaaer.org)
 - °IFAD (International Forum on Accountancy Development) Representative, 2001
- Editor *COSMOS Accountancy Chronicle*, (ex officio member of IAAER Executive Committee), 1997-2000

UNCTAD ISAR

- Member Accounting Research Network (ARN), 2019-2022.
- Member Consultative Group, 2021-2022.

IFRS Foundation

- Education Advisory Group, 2008-2018.

Beta Alpha Psi

- Professional Partners (previously Advisory Forum), representing IAAER, 2010-August 2015.
- International Task Force, 2011-2012.
- Past President (Board of Directors), August 2005-August 2006.
- President (Board of Directors), August 2004-August 2005.
- President Elect (Board of Directors), August 2003-August 2004.
- Chair International Strategic Planning Committee, 2002-2003.
- Director of Administration and Publications (Board of Directors), 1998-2002.
- National Meeting Chair, 2000.
- Atlantic Coast Regional Director (Council Member), 1992-1995.
- Coordinator National Leadership Conference, 1992 and 1994.
- Coordinator Atlantic Coast Leadership Conference, 1993.
- International Strategic Planning Committee, 1993-1994.
- BAP Representative at UNEAS (Union of European Accountancy Students) Conferences, Summer 1994 (London) and Fall 1994 (Copenhagen).

American Accounting Association

- Nominations Committee, 2006, 2007, and 2008.
- Council member (representing International Accounting Section), 2005-2007.
- AAA FASB Conference Committee, 2007-2008.
- AAA New Faculty Consortium Committee 2006-2007, Chair 2007-2008.
- AAA Doctoral Consortium Committee, 2005-2006.
- AAA/KPMG International Accounting Research Conference Committee, 1996/97 and 1998/99.
- Annual Program Committee (International Accounting Section Representative), 1998.
- International Accounting Section
 - °Chair Nominations Committee, 2007-2008.
 - °Advisory Board, 2007-2008.

- °Past President, August 2006-August 2007.
- °President, August 2005-August 2006.
- °Vice-Chair Academic, 2004-2005.
- °Secretary, 2002-2004.
- °Mid-Year Meeting Co-Chair, 2002 and 1998.
- °Nominations Committee, 2000-2001.
- ° Mid-Year Meeting Chair, 1999, 2000, 2001.
- °Membership Committee Chair, 1996-1997.
- °External Relations Committee, 1996-1997.

AICPA

- Facilitator of educator breakout sessions IFRS Foundation and AICPA IFRS Conferences, 2009 and 2011.
- Member Staff Advisory Group to AICPA Examinations Team to Facilitate Integration of IFRS/International Standards into the Uniform CPA Examination, 2008–2009.
- Member Distinguished Achievement in Accounting Education Award Task Force, 2009-2010.
- Member Staff Advisory Group providing input on AICPA comment letter to the SEC on the IFRS Roadmap, 2008.

ICAEW

- Member Information for Better Markets Conference Steering Committee (annual conference), 2007-2015.

Japanese Institute of International Accounting Education

- Non-resident Advisor, 2001-2005.

Center for International Accounting Education and Research (CIAER)

- Fellow 2001 – 2005.

ESSEC University, France

- Member Dissertation Committee (Rucsandra Moldovan), 2013-2015.

University of Western Australia

- Member Board of Examiners Ph.D. thesis (Bader A J J Al-Shammari), 2005.

University of Calcutta, India

- Member Board of Examiners Ph.D. thesis (Sri Swagata Sen), 2004.

Academy of Accounting Historians

- Member Organizing Committee of 10th World Congress of Accounting Historians, 2004.
- Chair Manuscript Award Committee, 2000, 1999, 1998 and 1997.
- Co-Chair Manuscript Award Committee, 1996.
- Overseas Outreach Committee, 1995 and 1996.

Association of Chartered Accountants in the United States (ACAUS)

- Education Award Selection Committee, 1998.

British Accounting Association -- Accounting Education Section

- *Accounting Education Research Methods and Methodology* Conference Organizer (with Richard Wilson and Neil Marriott), Cardiff University (UK), March 1996.

Federation of Schools of Accountancy

- Accounting Education Research Committee, 1993-1994.

University of Dayton

University

- Member UDRI Research Council (SBA Representative), August 2021 – present.
- Attended Hiring for Mission Retreat, 2007, 2012, 2015 and 2018.
- Attended New Chairs Meetings (2 per year), 2012 and 2013.
- Attended several Chairs Collaborative, 2012-2020.
- Member Internationalizing the Curriculum Committee, 2005-2007.

School of Business

- Member Promotion and Tenure Committee, August 2021-present (Chair August 2021-present), 2004-2008 (Chair 2006-2008) and 2010-2012.
- Director UD IFAC Research Center, 2014 – 2018.
- Member Leadership Committee, 2012-July 1, 2020.
- Member SBA Graduate Committee, 2015-2018.
- Member Ad hoc Committee to review SBA P&T document, Fall 2016-Feb. 2017.
- Chair SBA Dean Search Committee, 2011-2012.
- Member SBA Dean Search Committee, 2007-2008.
- Member Research Grant Selection Committee, 2003-2006 (Chair 2005) and 2014.
- Member Endowed Chair Search Committee, MIS Department, 2002.

Department of Accounting

- Department Promotion and Tenure Committee, 2002-2012 (Chair 2004-2008 and 2010-2012) and 2021 – present (Chair 2021 – present).
- Chair of Search Committee, 2012-July 2020.
- Prepared AACSB Maintenance of Accounting Accreditation Report, 2017-2018.
- Drafted Proposal for MPAcc Program, 2014-2015 and facilitated internal and external approvals, 2016.
- Prepared interim AACSB CIR, 2016.
- Prepared AACSB Maintenance of Accounting Accreditation Report, 2012-2013.
- Co-Chair Department Chair Search Committee, 2011-2012.
- Department Promotion and Tenure Committee, 2002-2012 (Chair 2004-2008 and 2010-2012).
- Sabbatical Selection Committee, 2004 – 2008.
- Assisted with preparing and proof reading AACSB report, 2009.

- Drafted and Updated Departmental Journal Ranking List, 2003-2006.
- Drafted “Institutional Perspective” section of AACSB report, 2003.
- Drafted “Intellectual Contributions” section of Strategic Plan, 2002.

James Madison University

College of Business

- Director, Center for Research in Accounting Education, 1997-June 2002.
- International Business Advisory Board, 1997-June 2002.
- International Business Program Review Committee, 1997-1999.
- Chair, Whampler Longacre Professorship Selection Committee, 2000.
- Member, Wheat First Professorship Selection Committee, 2000.
- Dean's Executive Advisory Council (Faculty Member), 1992-1996.
- Eminent Scholars Selection Committee, 1996.
- Strategic Planning Committee, 1992/93.

School of Accounting

- Chair, Master's Degree Program Committee, 2000-2001.
- Chair, Research Evaluation Committee, 2000-2001.
- Recruiting Committee, 2000-2001.
- Chair, Recruiting Committee, 1999-2000.
- Masters of Science in Accounting Committee, 2000-2002.
- Financial Accounting Curriculum Reengineering Committee, 1999.
- Master of Science in Accounting Curriculum Reengineering Committee, 1999-2000.
- Strategic Planning Committee, 1998.
- Beta Alpha Psi, Eta Delta Chapter Faculty Advisor, 1988-1992 and Fall 1995-1997, Superior Chapter Award all years, Executive Lecture Series Organizer.
- Coordinator, International Internship Program, 1991-2001.
Students placed in Caracas, Venezuela; Madrid, Spain; London, England; Moscow, Russia; Warsaw, Poland; Milan, Italy; Paris, France; and Frankfurt, Germany.
- Masters Degree Comprehensive Exam Committees, 1989-1999.

University

- Research Advisory Committee, 1999-June 2002.
- Chair, Summer Teaching Grant Committee, 1993.
- Honors Program Advisory Committee, 1992-1994.
- Selection Committee for Summer Teaching Grants, 1991-1992.
- Panel Member, Faculty Assistance Workshops on Successful Proposal Writing, 1991 and 1992.
- Honor Code Advisory Committee, 1988-1990.

ACTIVITIES

- Met with IFAC Director of Research Chris Arnold and IFAC Director of Education Bruce Vivian to discuss IFAC and IAAER collaborations in NY. Also met with academic members of IAASB Warren Maroun and Kai-Uwe Marten, September 19, 2023.
- Visiting Professor at Durham University March 14 -16, 2023.
- Met with various IASB board members including Chair Barckow, Tarca, Mackenzie, Cendon, and Jianqiao in Canary Wharf, March 13, 2023.
- Met with IFAC Director of Research Chris Arnold to discuss IFAC and IAAER collaborations, September 16, 2022.
- Visited IAASB in NY during Board week to meet with Board and Senior staff members regarding collaborations with IAAER, Sept 15-16, 2022.
- Visited Bucharest University of Economic Studies as part of ERASTMUS+ faculty exchange, June 3-11, 2023 and June 7-14, 2022.
- Attended by-invitation UNCTAD ISAR Annual Conferences, Geneva 2016, 2017, 2018, 2019, and 2020 (virtual), 2021.
- Meet with IFAC Director of Research Chris Arnold and IFAC Directors of Public Policy and Regulation David Madon and Scott Hanson, discussed EER Assurance research trends and future opportunities, April 12, 2021.
- Meet with IFAC Director of Education Helen Partridge, IFAC Principle of Strategic Initiatives Gabby Kruz, and IFAC Director of Research Chris Arnold, May 3, 2021.
- Meet with IFAC Director of Education Helen Partridge and IFAC Principle of Strategic Initiatives Gabby Kruz, March 3, 2021.
- Worked with IAASB Leadership Team (Tom Seidenstein (Chair), Willie Botha (Technical Director), Brett James (Senior Principal), and Holger Erchinger (KPMG Partner and IAAER Advisory) to develop Roadmap for IAASB and IAAER Collaborations, ZOOM meetings August 20, 2020, October 26, 2020, and January 19, 2021.
- Attended by-invitation IFRS Foundation ABR Research Forum, November 2-3, 2020.
- Visited IFAC to discuss IAAER and IAASB collaborations, February 2019 (met with Willie Botha (Technical Director), Brett James (Senior Principal)
- Attended by-invitation IFRS Foundation Abacus Research Forum, November 11, 2018.
- Attended by-invitation IFRS Foundation and European Accounting Review/Accounting in Europe Research Forum, Brussels, November 28-29, 2017.
- Visited IFAC to discuss IAAER and IFAC collaborations, August 5, 2016.
- Participated in by-invitation webinar meeting of MOSAIC (Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration - sets out the basis for improving cooperation and collaboration between IFAC, international donors, and the international development community), May 24, 2016.
- Represented IAAER at Roundtables to discuss the role of PAOs in economic development, hosted by IFAC and IAAER in East London, South Africa, June 30, 2015 and by IFAC, DFID and IAAER in London, UK, November 13, 2015.
- Prepared an executive summary of each roundtable for IFAC (East London with E. Venter and E. Gordon and London with K. Schipper)
- Visited IFAC to discuss UD IFAC Research Center and research collaborations to inform the IAASB, March 2015.

Attended IFRS Foundation ABR Research Forum, Oxford University Said Business School, Oxford, UK, October 2, 2014.

Attended ACCA Roundtable, Channeling Corporate Behavior, NY, January 14, 2014.

Attended USCIB International Leadership Award Dinner, Guest of Deloitte's Global Director of Public Policy, NY, November 28, 2012 and September 18, 2013.

Attended 90th Anniversary of Cracow University of Economics (Poland). Met with Rector, International Office and Accounting and Finance Faculty. Discussed potential collaborations with UD and IAAER, October 2013 (Guest of Rector), Received Medal of Honor.

Attended 100th Anniversary of Bucharest University of Economic Studies, Bucharest, April 1-6, 2013 (Guest of Rector).

Attended IASB Workshop on Policy Oriented Research, London, December 20, 2012.

Attended KPMG Executive Education Course – IFRS vs. US GAAP, NY August 23-25, 2011.

Represented IAAER at Roundtables hosted by IAAER and ACCA (September 2011, London) and IAAER (October 2011, Boston) to discuss building research capacity at the IASB.

Represented IAAER at IFRS Foundation Trustees Roundtable, London, June 2011.

Represented IAAER at IFRS Foundation Monitoring Board Roundtable, San Francisco, 2011.

Attended ICAEW Better Markets December 2006, 2007, 2008, 2009, 2010 and 2012.

Represented IAAER at IFAC World Congress of Accountants (invited guest), Kuala Lumpur, November 2010.

Represented IAAER at ACCA Roundtables on Climate Change and the CFO, Dayton, March 2010 and Kuala Lumpur November 2010.

Represented IAAER at CRECER (by invitation), sponsored by IFAC, World Bank, InterAmerican Development Bank, and Global Public Policy Committee of the six international accounting firms, Panama City, October 2010.

Represented IAAER at ACCA Roundtable on SMEs and Differential Reporting, October 2009, New York.

Visiting Scholar University of Edinburgh, May 2009.

Visiting Scholar University of Glasgow, September 2008.

Visiting Scholar Giessen University (Frankfurt, Germany) Summer 2008, Summer 2007, Summer 2006, Winter 2005, and Summer 2001.

Represented IAAER at Fourth Annual Global Public Policy Symposium (by invitation), sponsored by 6 largest international accounting firms, NY, January 2008.

Visiting Scholar Aston University (Birmingham, UK), May 2004 and April 2006.

Testified before Trustees of IASC Foundation (presented IAAER Executive Committee position on Constitutional Review), June 2004.

Coordinator UD Toulouse/Paris Study Tour (MBA 609), March 2003 and London Study Tour (MBA 609b) July 2003, July 2004, and July 2005.

Attended ICAEW Symposium on Executive Compensation, January 2003.

Attended ICAEW Roundtable on IAS and US GAAP, August 2001.

Represented IAAER at IFAD (International Forum on Accountancy Development) Meeting, April 2001.

Attended IASB/IFAD Seminar on “Implementation of International Standards for Accounting and Auditing” at Inter-American Development Bank, April 2001.

Participant Arthur Andersen Faculty Symposium, October 1999.

Participant PwC Southeast Academia Seminar, May 1999.

Participant KPMG Workshop (SEC Reporting and Compliance), December 1997.
JMU Semester in London Program, Faculty Member in Residence, Summer 1996.
KPMG Faculty Internship (part of JMU Educational Leave Program), Fall 1994.
American Graduate School of International Management Presidential Winterim Fellow, 1992.

AACSB CONFERENCES / SEMINARS ATTENDED

AACSB Accreditation Conference, San Antonio, September 2019.
AACSB Accounting Accreditation Seminar, Tampa, 2019.
AACSB ICAM, Honolulu Hawaii, April 2018.
AACSB Accounting Accreditation Seminar, San Antonio, Feb. 8, 2018.
AACSB International Conference, Houston, April 23-26, 2017.
AACSB Accounting Accreditation Seminar, Phoenix, Feb. 9, 2017.
AACSB Assessment Seminar, Charlotte, March 6-8, 2016.
AACSB Accounting Accreditation Seminar, Savannah, Feb. 11, 2016.
AACSB Accreditation Conference, Chicago, Sept 20-22, 2015.
AACSB Accounting Seminar, Nashville, Feb. 4-8, 2015.
AACSB Assessment and Applied Assessment Seminars, Tampa, Oct. 28 – Nov. 1, 2014.
AACSB Accounting Accreditation Seminar, San Antonio, Feb 7, 2014.
AACSB Assessment Seminar, Tampa, Oct. 22-26, 2013.
AACSB Accreditation Conference, St. Louis, Sept 22-24, 2013.
AACSB Accounting Accreditation Seminar, San Diego, Feb. 8, 2013.
AACSB Accounting Accreditation Seminar, New Orleans, Feb. 2012.

MEMBERSHIPS

International Association for Accounting Education and Research (IAAER)
European Accounting Association
Beta Alpha Psi
Phi Kappa Phi
Beta Gamma Sigma