
Monica Bany, Ph.D.
Assistant Professor
Accounting
School of Business Administration
banyi@gonzaga.edu

Academic Background

Ph.D. University of Arizona.

Title: *Dissertation: An Evaluation of the Causes and Consequences of In-Process Research and Development.*

M.S. University of Virginia.

B.S. University of Virginia.

Professional Certifications

Certified Public Accountant, 1999, Virginia.

Work Experience

Employment Experience

Academic

Assistant Professor, Gonzaga University, School of Business Administration (2018 - Present), Spokane, Washington.

Assistant Professor, University of Idaho, College of Business and Economics (2015 - 2018), Moscow, Idaho.

Assistant Professor, University of Virginia, McIntire School of Commerce (2008 - 2015), Charlottesville, Virginia.

Assistant Professor, Oregon State University (2004 - 2008), Corvallis, Oregon.

Non-Academic

Research Specialist, Office of Economic Analysis, Security and Exchange Commission (2000 - 2001), Washington, District of Columbia.

Senior Accountant, KPMG Peat Marwick (1996 - 1998), New York, New York.

Volunteer, United States Peace Corps (1993 - 1995), Suva, Fiji.

Teaching

Courses Taught

Courses from the Teaching Schedule: Advanced Financial Accounting (Bachelors), Advanced Financial Accounting (Masters), Financial Reporting (Bachelors), Financial Statement Analysis (Masters)

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--------------------------------------|-----|-----|-----|-------|
| Articles in Refereed Journals | 7 | | | 7 |
| Presentations of Refereed Papers | 2 | | | 2 |
| Presentations of Non-Refereed Papers | 1 | | | 1 |

Refereed Articles

Basic or Discovery Scholarship

Banyi, M., & Caplan, D. (2016). Do Firms follow GAAP when They Record Share Repurchases. *Advances in*

Accounting, 34, 41-54, doi: <https://doi.org/10.1016/j.adiac.2016.07.005>.

Albring, S., Bany, M., Dhaliwal, D., & Pereira, R. (2016). Does the Firm Information Environment Influence Financing Decisions? *Management Science*, 62 (2), 456-478, doi: <https://doi.org/10.1287/mnsc.2014.2123>.

Banyi, M., Porter, S., & Williams, S. P. (2014). Capital Distributions in the Banking Industry. *Journal of Business, Economics and Finance*, 3 (2), 371-397.

Banyi, M., & Kahle, K. M. (2014). Declining Propensity to Pay? A Re-examination of the Lifecycle Theory. *Journal of Corporate Finance*, 27, 345-368.

Banyi, M., Caplan, D., & Graham, R. (2011). The Short Happy Life of Celient Corporation: Did Managers at Lucent Technologies Divert Shareholder Wealth to Private Equity Investors? *Critical Perspectives on Accounting*., doi: <https://doi.org/10.1016/j.cpa.2011.02.003>.

Banyi, M., Dyl, E. A., & Kahle, K. M. (2008). Errors in Estimating Share Repurchases. *Journal of Corporate Finance*, 14, 460-474.

Dhaliwal, D., Erickson, M., Frank, M. M., & Bany, M. (2003). Are Shareholder Dividend Taxes on Corporate Retained Earnings Impounded into Equity Prices? Additional Evidence and Analysis. *Journal of Accounting and Economics*, 35, 179-200.

Presentations of Refereed Papers

State

Banyi, M. (2015-2016). *Do Firms Follow GAAP When They Report Share Repurchases?* Advances in Accounting Conference, Corvallis, Oregon.

Banyi, M. (2011-2012). *Declining propensity to pay> A re-examination of the life cycle theory.* Virginia Accounting Research Conference, Charlottesville, Virginia.

Presentations of Non-Refereed Papers

Local

Banyi, M. (2018-2019). *An examination of the impact of the Patient Protection and Affordable Care Act upon Nonprofit Hospital's reporting of Charity Care and Bad Debts.* Gonzaga University, Spokane, Washington.

Conference Presentations

Banyi, M. (2018-2019). *An examination of the impact of the Patient Protection and Affordable Care Act upon Nonprofit Hospital's reporting of Charity Care and Bad Debts.* Gonzaga University, Spokane, Washington.

Banyi, M. (2015-2016). *Do Firms Follow GAAP When They Report Share Repurchases?* Advances in Accounting Conference, Corvallis, Oregon.

Banyi, M. (2011-2012). *Declining propensity to pay> A re-examination of the life cycle theory.* Virginia Accounting Research Conference, Charlottesville, Virginia.

Service

Service to the Institution

Gonzaga University

College Assignments

Member:

2018-2019: Undergraduate Curriculum Committee

Unassigned

University Assignments

Committee Member:

2016-2017: CBE Curriculum Committee

University of Idaho, College of Business and Economics

University Assignments

Committee Member:

2017-2018: CBE Safety Committee
2017-2018: University Safety and Loss Control Committee
2017: Accounting Faculty Search Committee
2015-2016 – 2017-2018: Master of Accountancy Curriculum Committee
2015-2016 – 2017-2018: CBE Goal 1, Research Committee
2016-2017: CBE Executive MBA Faculty Committee
2015-2016 – 2016-2017: CBE Assessment Committee

Faculty Advisor:

2017-2018: Beta Alpha Psi

University of Virginia, McIntire School of Commerce

University Assignments

Faculty Advisor:

2009-2010 – 2013-2014: Undergraduate Academic Advising
2009-2010 – 2013-2014: Beta Alpha Psi

Service to the Profession

Board Member: PRJ Editorial Review Board

2017-2018: Advances in Accounting Conference (Regional).

Member: Committee/Task Force

2010-2011 – 2012-2013: Midwestern Finance Association Meeting Program Committee Virginia Board of Accountancy, Communications Committee (Regional).

Honors/Awards

Award

2017-2018: Steele & Myers Fellowship, University of Idaho.
2009-2010 – 2012-2013: McIntire School of Commerce Summer Research Grant, University of Virginia.

Gerhard J. Barone, Ph.D.
Associate Professor
Accounting
School of Business Administration
barone@gonzaga.edu

Academic Background

Ph.D. University of Wisconsin.

Title: *Essays on the Effects of Variations in Earnings Quality on the Cost of Equity Capital*

B.B.A. University of Alaska.

B.A. Haverford College.

Work Experience

Employment Experience

Academic

Associate Professor, Accounting, Gonzaga University (September, 2012 - September, 2016), Spokane, Washington.

Assistant Professor, Accounting, Gonzaga University (August, 2006 - August, 2012), Spokane, Washington.

Assistant Professor, Accounting, University of Texas at Austin (September, 2002 - May, 2006), Austin, Texas.

Graduate Assistant/Lecturer in Accounting, University of Wisconsin-Madison (September, 1997 - August, 2002), Madison, Wisconsin.

Consulting Experience

2016-2017 – 2019-2020: P.A.C.E. Fitness Foundation, Member of Board of Directors and Treasurer.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Analysis (MBA), Accounting Information Systems (Bachelors), Accounting Theory (Masters), Adv Top in Finance Accounting (Bachelors), Corporate Financial Reporting (MBA), Financial Statement Analysis (Masters), Intermediate Accounting I (Bachelors), Intermediate Accounting I (Masters), Principles of Accounting I (Bachelors), Review of Financial Accounting Concepts (MBA), Special Topics (Masters), Special Topics (MBA)

Teaching Activities

Other Teaching Activities

2020-2021 - Faculty Advisor to Gonzaga Student Softball Club.

2019-2020 - Faculty Advisor to Gonzaga Student Softball Club.

2017-2018 - Federated Schools of Accountancy Faculty Consortium participant.

2016-2017 - Deloitte Foundation Faculty Consortium Participant.

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|-------------------------------|-----|-----|-----|-------|
| Articles in Refereed Journals | 5 | | 2 | 7 |

| | | | | |
|---|---|--|---|---|
| Articles-in-Progress (All) | | | 1 | 1 |
| Publications in Refereed Conference Proceedings | 1 | | | 1 |
| Presentations of Refereed Papers | 3 | | | 3 |
| Presentations of Non-Refereed Papers | 1 | | | 1 |

Refereed Articles

Basic or Discovery Scholarship

Barone, G. J., & Brajcich, A. (2019). Observations and Planning Implications for the New Kiddie Tax Rules under TCJA. *Tennessee CPA Journal*, 64 (4), 35-37.

Barone, G. J., & Hickman, L. E. (2019). Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States. *Journal of Accounting, Ethics, and Public Policy*, 20 (2), 225-235.

Barone, G. J., & Hickman, K. A. (2012). People, Corporations, Economic Decisions, and Political Speech. *Atlantic Economic Journal*, 40 (2), 219-220.

Barone, G. J., Hickman, K. A., & Shrader, M. J. (2012). Board Changes in Response to Extremes in Performance. *Journal of Finance Issues*, 10 (2), 24-29.

Barone, G. J., Henrickson, K. E., & Voy, A. (2012). Baggage Fees and Airline Stock Performance: A Case of Initial Investor Misconception. *Journal of the Transportation Research Forum*, 51 (1), 5-18.

Teaching and Learning Scholarship

Barone, G. J. (2020). Larson Industries: A Case on Identifying and Researching Revenue Recognition Issues. *Issues in Accounting Education*.

Barone, G. J., Melendy, S., & Weber, G. J. (2012). CFEs in the Classroom: Get Involved in Higher Education: Numerous Opportunities Exist for CFEs Who Want to Participate in the Education of Future Fraud Fighters. *Fraud Magazine*, 27 (1), 12-14.

Refereed Proceedings

Basic or Discovery Scholarship

Barone, G. J., & Hickman, L. E. (2018). Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States. *Southwestern Finance Association*.

Presentations of Refereed Papers

National

Barone, G. J. & Hickman, L. E. (2017-2018). *Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States*American Accounting Association Public Interest Section Annual Meeting, Chicago, Illinois.

Regional

Barone, G. J. & McNeillis, C. (2018-2019). *Loan Loss Estimates and Deferred Taxes at Dynamic Corporation*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Barone, G. J. & Hickman, L. E. (2017-2018). *Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States*Southwestern Finance Association Meeting, Albuquerque, New Mexico.

Presentations of Non-Refereed Papers

Regional

Barone, G. J. (2011-2012). *The Effect of Corporate Compliance Committees on Measures of Earnings Management*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Working Papers

Barone, G. J. (2021). "A Critical Analysis of Calculations of Current Expected Credit Losses at Dynamic Corporation,"

targeted for Issues in Accounting Education.

Conference Presentations

Barone, G. J. & McNeillis, C. (2018-2019). *Loan Loss Estimates and Deferred Taxes at Dynamic Corporation*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Barone, G. J. & Hickman, L. E. (2017-2018). *Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States*. American Accounting Association Public Interest Section Annual Meeting, Chicago, Illinois.

Barone, G. J. & Hickman, L. E. (2017-2018). *Agency Problems, Information Asymmetry, and Socially Responsible Investing in the Wake of Citizens United: A Call for the Disclosure of Corporate Political Contributions in the United States*. Southwestern Finance Association Meeting, Albuquerque, New Mexico.

Barone, G. J. (2011-2012). *The Effect of Corporate Compliance Committees on Measures of Earnings Management*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Service

Service to the Institution

College Assignments

Chair:

2014: SBA Rigor Task Force

Gonzaga University

College Assignments

Chair:

2015-2016: Committee on Reappointment, Promotion, and Tenure (CRPT)

2014-2015: Committee on Reappointment, Promotion, and Tenure (CRPT) (Co-Chair)

2013-2014 – 2014-2015: Undergraduate Curriculum Committee

2013-2014 – 2014-2015: ACCT: Accreditation

Member:

2017-2018 – 2018-2019: Committee on Reappointment, Promotion, and Tenure (CRPT)

2017-2018: Graduate Committee

2013-2014: Committee on Reappointment, Promotion, and Tenure (CRPT)

Chair:

2010-2011 – 2011-2012: Information Technology Committee

Member:

2019-2020 – 2020-2021: SBA Committee on Reappointment, Promotion, and Tenure

2012-2013: Information Technology Committee

University Assignments

Committee Member:

2011-2012: Academic Council - Academic Curriculum

Faculty Advisor:

2017-2018: Beta Alpha Psi

2015-2016: Beta Alpha Psi

Unassigned

University Assignments

Committee Member:

2013-2014: University Budget Committee

Service to the Profession

Academic Conference: Discussant

2018-2019: American Accounting Association Public Interest Section Annual Meeting (National).

Reviewer: Conference Paper

2018-2019: American Accounting Association Public Interest Section Annual Meeting (National).

2018-2019: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting (National).

2015-2016 – 2016-2017: American Accounting Association Western Regional Meeting (Regional).

Service to the Community

Positions Held in Civic Organizations

2014-2015: St. Thomas More Catholic Church, Eucharistic Minister

2014-2015: Northview Estates Homeowners Association, Treasurer

Andrew M. Brajcich, L.L.M.
Associate Professor
Accounting
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Academic Background

L.L.M. University of Washington School of Law.
J.D. University of Florida (Levin College of Law).
B.B.A. Gonzaga University.

Professional Certifications

Certified Public Accountant, 2010, Washington.
Licensed to Practice Law, 2006, Washington.

Professional Memberships

American Accounting Association, 2017-present
American Institute of CPAs, 2017-present
Federal Bar Association of Eastern Washington, 2012-present
Washington Society of CPAs, 2010-present
American Institute of Certified Public Accountants, 2010-2011
Washington State Bar Association, 2006-present
American Bar Association, 2006,2007,2010

Relevant Courses Taken

Relevant Courses

CPE courses taken 2012-2020

Tax Updates for the Washington Practitioner

- BEPS and Financial Services: Addressing Unintended Consequences of OECD Guidance
- Data Analytics: A Growing Imperative in the Rapidly Changing Global Transfer Pricing Environment
- Risks and Considerations of New Country Entry for Globally Mobile Employees: Introducing the KPMG Change Readiness Index
- Collaboration Agreements: Do They Make Good Business Sense For Your Company?
- IRS Large Business & International Division: Developments in TP Process
- A primer on tax implications of cloud computing
- Accounting for Income Taxes ASC 740 Quarterly Update
- Operational TP: Bridging the Gap between TP Policy and Accounting Integrity Part I
- International Tax Talk Quarterly Series
- Quarterly Accounting Update: What You Need to Know about Current Standard Setting and Reporting Issues
- Supreme Court Ruling on Health Care Law
- Property Tax Issues and Opportunities
- Managing an important asset: Your NOL
- Preparing your org for 2013 Canadian Sales Tax changes
- International Tax Considerations of Cloud Computing
- Operational TP: Bridging the Gap between TP Policy and Accounting Integrity Part II
- Taxwatch: Possible Alternative to FATCA Regime?
- Health Care Reform After Supreme Court Decision

- Cross-Border M&A Update
- Hot Topics in Accounting and Legislative Tax Update Seminar
- Ethics for Washington State
- KPMG Tax Governance Institute Webcast: Tax Transparency and the OECD Action Plan on
- Base Erosion and Profit Shifting: The U.S. Government's Perspective
- Dbriefs Financial Reporting for Taxes Webcast - Current Tax Accounting Challenges and Recent Legislative, Standard-setting, and Regulatory Development
- Dbriefs Federal Tax Webcast – New IRS rules for accounting method changes: What companies need to know now
- Nonprofits - Spokane Estate Planning Council
- Unmarried Individuals & Estate Planning Issues - Spokane Estate Planning Council
- Worldcom Whistleblower Cynthia Cooper, University of Idaho/Deloitte & Touche, Coeur D'Alene Resort
- Section 385 Regulations: What they mean for your company, Deloitte Tax
- The IRS appeals process: Recent updates on and effects of the AJAC Project, Deloitte Tax
- Ethics for Washington CPAs
- Tax Practice Quarterly: Annual Tax Ethics Update
- International Tax Committee Meeting: Tax Cuts and Jobs Act - International Legislations
- Tax Reform Implications and Opportunities
- Section 199A proposed regulations: Important considerations
- Hot Topics in Accounting and Tax Update Seminar
- E Clair Daniels Symposium: FASB update
- The Bipartisan Budget Act: A focus on push-out and pull-in procedures
- Ethics for Accountants: Washington 2019

Work Experience

Employment Experience

Academic

Assistant Professor, Accounting, Gonzaga University (January, 2012 - Present), Spokane, Washington.

Non-Academic

International Tax Services, Deloitte Tax LLP (2010 - 2011), Seattle, Washington.

Paid Service Experience

2016-2017 - 2017-2018: Tax return preparation

Teaching

Courses Taught

Courses from the Teaching Schedule: Advanced Federal Taxation (Bachelors), Advanced Federal Taxation (Masters), C-Corporate Taxation (Masters), Corporate Taxation (Masters), Corporate Taxation (Masters), Directed Study (Masters), Estate & Gift Taxation (Masters), Federal Taxation (Bachelors), Federal Taxation (Masters), Income Tax of Estates & Trusts (Masters), International Tax Concepts (Masters), International Tax Concepts (Masters), Orientation (Masters), Orientation (Masters), Principles of Accounting I (Bachelors), Principles of Accounting II (Bachelors), S Corporation Taxation (Masters), Special Topics (Masters), Tax Periods & Methods (Masters), Tax Planning for Wealth Transactions (Masters), Tax Research & Practice (Masters), Tax Research & Practice (Masters)

Courses taught, but not in the Schedule:

Law 3251 Accounting for Lawyers
Law 1121 Finance for Lawyers

Executive or Professional Education

2020-2021 - S Corporation Taxation (Moss Adams LLP).
2019-2020 - S Corporation Taxation (Moss Adams LLP).
2019-2020 - S Corporation Tax II (Moss Adams LLP).
2019-2020 - Individual Income Tax (Moss Adams LLP).

2018-2019 - Individual Income Tax (Moss Adams LLP).
 2018-2019 - S Corporation Taxation (Moss Adams LLP).
 2018-2019 - S Corporation Tax II (Moss Adams LLP).
 2017-2018 - S Corporation Taxation (Moss Adams LLP).
 2017-2018 - Individual Income Tax (Moss Adams LLP).
 2017-2018 - S Corporation Tax II (Moss Adams LLP).
 2016-2017 - S corporations (Moss Adams LLP).
 2016-2017 - International Taxation (Peterson Sullivan).
 2016-2017 - Individual Income Tax (Moss Adams LLP).
 2016-2017 - International Taxation - AICPA. Led phone discussion with Thomson Reuters professionals.
 2015-2016 - Annual Income Tax Update - Accounting and Financial Women's Alliance.
 2015-2016 - International Tax & Transfer Pricing (Velt Information Sciences, Inc.).
 2015-2016 - International Tax & Transfer Pricing (Velt Information Sciences, Inc.).
 2015-2016 - Annual Income Tax Update - Accounting and Financial Women's Alliance.
 2015-2016 - International Taxation (Washington Society of CPAs).
 2014-2015 - Annual Income Tax Update - Accounting and Financial Women's Alliance.
 2014-2015 - Annual Income Tax Update - Accounting and Financial Women's Alliance.

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--|-----|-----|-----|-------|
| Articles in Refereed Journals | 9 | 9 | | 18 |
| Articles in Refereed Journals (in Press) | 1 | | | 1 |
| Articles-in-Progress (All) | 2 | 2 | 2 | 6 |
| Presentations of Refereed Papers | 4 | 3 | 3 | 10 |
| Presentations of Non-Refereed Papers | 1 | | | 1 |

Refereed Articles

Applied or Integrative/application Scholarship

Brajcich, A. M. (2019). Charitable Contributions by S Corporations: A Mismatch of Pass Through and Basis Adjustment. *The CPA Journal*.

Brajcich, A. M., & Barone, G. (2019). Observations and Planning Implications for the New Kiddie Tax Rules under the TCJA. *Tennessee CPA Journal*.

Brajcich, A. M. (2018). Capital Contribution of Reduced Basis S Corporation Debt: An Alternative to Taxable Repayment. *The Tax Adviser*.

Friesner, D. L., McPherson, M., Schibik, T., & Brajcich, A. M. (2017). Identifying Peers in International Tax Competition. *Applied Economics Letters*.

Weber, G. J., & Brajcich, A. M. (2017). Foreign Partners in a Partnership: When to Withhold and How Much. *TaxPro Journal*, 21 (1), 42-46.

Brajcich, A. M. (2015). Tax Trap for the Unwary: The Passive Foreign Investment Company. *Today's CPA*.

Brajcich, A. M., & Lawson, D. (2013). Minimizing Employment Taxes in U.S. 'S' Corporations: Levels of Compensation and Shareholder Sophistication. *International Business Research*, 6 (3), doi: 10.5539/ibr.v6n3p1.

Brajcich, A. M. (2013). Tax Considerations for Clients Going Global. *Journal of the CPA Practitioner*, 5 (1).

Brajcich, A. M., & Lawson, D. (2012). Utilizing Debt as Tax Benefit: The Capitalization of U.S. Corporations and Owner Sophistication. *Journal of Business, Economics and Finance*, 1 (4), 116-123.

Basic or Discovery Scholarship

- Friesner, D. L., & Brajcich, A. M. (in press, 2021). Assessing Financial Statement Comparability Using Spreadsheet Modeling. *Journal of Theoretical Accounting Research*.
- Brajcich, A. M. (2020). The Credit Shelter Trust in the Time of Portability. *Insights*.
- Brajcich, A. M. (2019). Disposition of an Interest in a U.S. Partnership by a Foreign Person: The Saga of Revenue Ruling 91-32. *Journal of Legal Tax Research*.
- Brajcich, A. M., Friesner, D., & Schibik, T. (2016). Do Pharmaceutical Companies Strategically Shift Income and Intellectual Property to Foreign Subsidiaries? *Multinational Business Review*, 24 (1), 8-24.
- Brajcich, A. M., & Friesner, D. (2015). Using Maximum Entropy Outlier Analysis to Identify Multinational Corporation Tax Havens. *Journal of Accounting and Finance*, 15 (3), 11-26.
- Rhim, J. C., Friesner, D., & Brajcich, A. M. (2014). Measuring Agency Costs in the Presence of Incidental Truncation: Empirical Evidence from Chinese Firms. *Global Business and Finance Review*, 19 (1).
- Hackney, D. D., Brajcich, A. M., Friesner, D., & McPherson, M. Q. (2014). Bankruptcy and Intra-District Legal Culture. *Journal of Applied Business and Economics*, 16 (2), 1-26.
- Hackney, D. D., Friesner, D. F., Brajcich, A. M., & Hickman, L. E. (2014). Effects of IRS Collection Activities on Consumer Bankruptcy Filings. *Journal of Accounting and Finance*, 14 (5), 24-41.
- Brajcich, A. M., Friesner, D., & McPherson, M. Q. (2013). Key Determinants of Repatriated Earnings by U.S. Multinational Enterprises. *Multinational Business Review*, 21 (3), 269-289.
- Brajcich, A. M., Friesner, D., & McPherson, M. Q. (2013). Trends of Shifting of Resources by U.S.-based Multinational Companies. *Journal of Accounting and Finance*, 13 (6), 92-106.

Presentations of Refereed Papers

International

- Brajcich, A. M. (2016-2017). *Identifying Peers in International Tax Competition*. Midwest Business Administration Association Conference, Chicago, Illinois.
- Brajcich, A. M. (2016-2017). *Do Pharmaceutical Companies Strategically Shift Income and Intellectual Property to Foreign Subsidiaries?* Midwest Business Administration Association Conference, Chicago, Illinois.
- Brajcich, A. M. (2014-2015, March). *The Passive Foreign Investment Company Tax Trap and How to Avoid It*. Midwest Business Administration Association Conference, Chicago, Illinois.
- Friesner, D. & Brajcich, A. M. (2013-2014). *Using Maximum Entropy Outlier Analysis to Identify Multinational Corporation Tax Havens*. Midwest Business Administration Association Conference, Chicago, Illinois.
- Brajcich, A. M., Friesner, D., & McPherson, M. (2012-2013). *Trends in the Shifting of Resources by U.S.-based Multinational Companies*. Midwest Business Administration Association Conference, Chicago, Illinois.

National

- Brajcich, A. M. & Kern, S. (2019-2020). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, San Francisco, California.
- Brajcich, A. M. & Kern, S. (2012-2013). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Anaheim, California.

Regional

- Brajcich, A. M. (2018-2019). *New Kiddie Tax Calculations*. Northwest Accounting Research Group Conference, Leavenworth, Washington.
- Brajcich, A. M. (2017-2018). *Rev. Rul. 91-32*. Northwest Accounting Research Group Conference, Leavenworth, Washington.
- Brajcich, A. M. & Kern, S. (2013-2014). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Western Regional Meeting, San Francisco, California.

Presentations of Non-Refereed Papers

National

Friesner, D. L. & Brajcich, A. M. (2020-2021). *Assessing Financial Statement Comparability Using Spreadsheet Modeling*. Invited presentation at MBAA Conference, Chicago, Illinois.

Working Papers

Brajcich, A. M. & Kern, S. M. (2021). "Case: The After Tax Value of a Credit versus a Deduction."

Brajcich, A. M. (2020). "Utilizing Non-Voting Stock in S Corporations for Estate Planning."

Brajcich, A. M. (2020). "Use of S or C corporations in Outbound Tax Planning."

Brajcich, A. M. (2020). "Back Door IRA Contributions under the Step Transaction Doctrine."

Brajcich, A. M. (2020). "Frank Wilson, the accountant who took down Capone."

Brajcich, A. M. (2020). "IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Rules to Business."

Invited Articles/Reviews

Friesner, D. L., & Brajcich, A. M. (in press, 2021). *Assessing Financial Statement Comparability Using Spreadsheet Modeling*. *Journal of Theoretical Accounting Research*.

Conference Presentations

Friesner, D. L. & Brajcich, A. M. (2020-2021). *Assessing Financial Statement Comparability Using Spreadsheet Modeling*. Invited presentation at MBAA Conference, Chicago, Illinois.

Brajcich, A. M. & Kern, S. (2019-2020). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, San Francisco, California.

Brajcich, A. M. (2018-2019). *New Kiddie Tax Calculations*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Brajcich, A. M. (2017-2018). *Rev. Rul. 91-32*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Brajcich, A. M. (2016-2017). *Identifying Peers in International Tax Competition*. Midwest Business Administration Association Conference, Chicago, Illinois.

Brajcich, A. M. (2016-2017). *Do Pharmaceutical Companies Strategically Shift Income and Intellectual Property to Foreign Subsidiaries?* Midwest Business Administration Association Conference, Chicago, Illinois.

Brajcich, A. M. (2014-2015, March). *The Passive Foreign Investment Company Tax Trap and How to Avoid It*. Midwest Business Administration Association Conference, Chicago, Illinois.

Friesner, D. & Brajcich, A. M. (2013-2014). *Using Maximum Entropy Outlier Analysis to Identify Multinational Corporation Tax Havens*. Midwest Business Administration Association Conference, Chicago, Illinois.

Brajcich, A. M. & Kern, S. (2013-2014). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Western Regional Meeting, San Francisco, California.

Brajcich, A. M., Friesner, D., & McPherson, M. (2012-2013). *Trends in the Shifting of Resources by U.S.-based Multinational Companies*. Midwest Business Administration Association Conference, Chicago, Illinois.

Brajcich, A. M. & Kern, S. (2012-2013). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Anaheim, California.

Professional Development

Assurance of Learning - Professional Development

2013-2014: Gonzaga University Center for Teaching and Advising - Advising Academy.

Professional Seminars / Workshops

2014-2015: Montana Tax Institute.

2012-2013 – 2014-2015: Federal Bar Association Annual Conference - Eastern District of Washington.

2012-2013: Montana Tax Institute.

Service

Service to the Institution

College Assignments

Member:

2013-2014: Assurance of Learning Committee

2012-2013: Student Services Committee

University Assignments

Committee Member:

2012: Alternative Career Panel, Gonzaga Law School

Other Institutional Service Activities:

2012: Faculty Telethon

Gonzaga University

Department Assignments

Faculty Advisor:

2013 – 2014: School of Business Fair

2013: Deloitte FanTAXic Case Competition

Member:

2014: MAcc Program Representative, Lewis-Clark State College Career Fair

2013-2014 – 2014-2015: Accounting Advisory Board - Gonzaga University

2012: MAcc Program Representative, Lewis-Clark State College Career Fair

Mentoring Activities:

2012: Spokane Falls Community College Business Courses

Other Institutional Service Activities:

2017-2018: Lunches (9) with Public Accounting Firms

College Assignments

Member:

2018-2019: Continuous Improvement Committee

2017-2018: Assurance of Learning Committee

2015-2016: Assurance of Learning Committee

2014-2015: Assurance of Learning Committee

2013-2014 – 2014-2015: ACCT: Accreditation

2013-2014: Assurance of Learning Committee

Mentoring Activities:

2015: Presentation on JD/MAcc Dual Degree Program, Gonzaga Law School

2013: Alternative Career Panel, Gonzaga Law School

Other Institutional Service Activities:

2017-2018 – 2018-2019: Faculty Senate

2013-2014: Faculty Development Brown Bag Seminars

Member:

2019-2020 – 2021-2022: Committee on Reappointment, Promotion, and Tenure

2014-2015: Business School Honors Program Ad Hoc Committee

2012-2013: Strategy Summit

University Assignments

Assurance of Learning - Institutional Service:

2013-2014: Center for Teaching and Advising – Advising Academy

2013-2014: Student Development Salon

Club Advisor:

2021-2022: Tennis Club

Committee Chair:

2015-2016: Faculty Senate (Finance Committee Chair)

Committee Member:

2017-2018: Board of Regents

2016-2017 – 2017-2018: Retirement Benefits Committee

2015-2016 – 2017-2018: Budget Committee

2015-2016: Benefits Committee

2015-2016: Admissions Committee

2013-2014 – 2015-2016: Academic Council - Academic Program Review

2014-2015: United Board for Christian Higher Education in Asia (UBCHEA) Fellow

2013-2014 – 2014-2015: Alumni Association Board of Directors/Scholarship Committee

2013-2014: University Committee on Budget Analysis

Faculty Advisor:

2018-2019 – 2020-2021: Beta Alpha Psi

Other Institutional Service Activities:

2021-2022: Academic Council

2017-2018 – 2018-2019: Provost Search Committee

2016-2017 – 2017-2018: Gonzaga Alumni Association

2013-2014 – 2014-2015: Fall Family Weekend Autumn Gala

2013-2014: Soup and Substance Luncheon

2013-2014: Ignatian Colleagues Dinner

2013-2014: New Student Orientation Dessert Social

2013: Parent-Faculty Social, Gonzaga Experience Live

Student placements:

2014-2015: Career Center/GAMP Spokane Trek

2014-2015: Career Center/GAMP New York Trek

State-wide Assignments

Other Institutional Service Activities:

2013: School of Business Economics Symposium

Unassigned

Department Assignments

Member:

2014 – 2015: Recorder - Accounting Faculty Meetings

2012: Recorder - Accounting Faculty Meetings

Service to the Profession

Board Member: Advisory Board

2017-2018 – 2018-2019: Washington Society of CPAs - International Tax Committee (Regional).

Board Member: Board of Trustees

2013-2014 – 2015-2016: Washington Society of CPAs - Spokane Chapter (Regional).

Board of Directors: Substantial Involvement

2019-2020 – 2020-2021: Washington Society of CPAs, Bellevue, Washington (State). Service as a Director of the state-wide professional organization.

Reviewer - Article / Manuscript

2013-2014: Global Business and Finance Review (National).

Member: Committee/Task Force

2022-2023: AICPA S Corporation Taxation Technical Resource Panel (National).

Presentation

2014-2015: Boeing Field Trip, Renton, Washington (National).

2014-2015: School of Business Community Partners Event, Spokane, Washington (Regional).

2014-2015: Accounting and Financial Women's Alliance Conference, Spokane, Washington (Regional). Annual Income Tax Update. CPE credit granted.

Reviewer: Conference Paper

2018-2019: American Accounting Association Conference (International).

Service to the Community

Chair of a Committee

2014-2015: United Way Campaign at Gonzaga University

Member of a Committee

2016-2017 – 2017-2018: Inland Northwest Community Foundation

Other Community Service Activities

2021-2022: The Arc of Spokane, Board Member

2017-2018 – 2019-2020: Volunteer Income Tax Assistance Program

2013-2014 – 2015-2016: Volunteer Income Tax Assistance Program, Faculty Coordinator

Positions Held in Civic Organizations

2013-2014 – 2016-2017: Center for Justice, Board Member and Treasurer

Honors/Awards

Award

2018-2019: Faculty Award for Academic Citizenship, Gonzaga University.

2018-2019: Loeken Academic Excellence Award, Gonzaga University.

2016-2017 – 2017-2018: Barnes Research Award, Gonzaga.

2013-2014: Loeken Academic Excellence Award, Gonzaga School of Business.

2012-2013: Jepson Faculty Fellowship, Gonzaga School of Business.

2004-2005: Association for Public Interest Law Fellowship, University of Florida Levin College of Law.

2004-2005: Equal Justice Works Fellowship, Americorps.

Honor

2017-2018: Outstanding MSTax Faculty of the Year, Gonzaga University.

2017-2018: Distinguished Honorary Member, The National Society of Collegiate Scholars.

2014-2015: 40 Under 40: Professors Who Inspire, Nerd Wallet.

2013-2014: Most Inspirational Professor Award, Gonzaga Chapter of the Society of Human Resource Management.

2012-2013 – 2013-2014: Outstanding MAcc Faculty of the Year, Gonzaga Graduate School of Business.

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Academic Background

M.Ed. Eastern Washington University.

B.A. Central Washington University.

B.B.A. Gonzaga University.

Professional Certifications

Certified Career Kindler, 2018, Gonzaga University Career & Professional Development Office, Spokane, WA.

Fundamentals of Sustainability Accounting (FSA) Credential, 2016, San Francisco, CA.

Washington State CPA License, 1987

Professional Memberships

Institute of Management Accountants, 2021-present

SASB Alliance, 2017 - present

Washington Society of Certified Public Accountants, 2017 - present

Accounting & Financial Women's Alliance, 2013 - 2017

Relevant Courses Taken

Relevant Courses

Completed Antioch University course, "Climate Change for Teachers and Students" (6 quarter credits), June 2021.

Earned digital badges for completing three courses through the Task Force on Climate-Related Financial Disclosures, May 2021.

Attended and presented at "Stories of Pandemic Teaching" event, sponsored by the CTA and IDD, on May 17, 2021.

Attended and presented at School of Business Online Teaching Share Session, August 10, 2020.

Attended two CTA sessions on "Recognizing and Dismantling Structural Racism and Bias in Our Course Syllabi and Classroom," July 30 and August 6, 2020.

Attended the CTA's session on "A Call to Action: Recognizing and Dismantling Structural Racism and Bias in

Attended the ASU Connected Faculty Summit in July 2020.

Completed Six Traits of Writing Model: Teaching and Assessing Course through ESD 101, taught by Dr. Karen Lea (30 hour course), March 2019.

Attended Zagweb training on new features for advisors, February 2019.

Attended club advisor training, November 2018.

Attended Don Hackney's and Dan Stewart's "business as a calling" discussion, November 2018.

Completed OpenSAP course, "Improving Confidence in Sustainability Performance Data" (sponsored by the Institute of Management Accountants).

Took two-day Power BI Workshop in June 2018.

Attended Jesuit orientation for new School of Business employees, February 2018.

Participated in 2.5 hour CTA workshop on Teaching Writing in the 21st Century, February 2018.

Participated in Slow Teaching 2-1/2 Hour CTA Workshop in January 2017.

Participating in Productive Discomfort Cohort Group through the Center for Teaching and Advising, Fall 2017.

Participated in Cataldo Project, May 2017.

Earned additional CPE hours in 2015 and 2016 by taking various courses and renewed my CPA license in early 2017. Continuing to take CPE courses for 2020 renewal.

Earned 44 hours of CPE in 2014 by taking various courses (topics included the Sarbanes-Oxley Act, cloud accounting, healthcare reform, estate planning, etc.).

Participated in year-long advisor workshop (through the Center for Teaching and Advising) in 2014-15. In 2013-14, participated in New Faculty Learning Community through CTA.

Work Experience

Employment Experience

Academic

Lecturer, Accounting, Gonzaga University (2013 - Present), Spokane, Washington.

Adjunct Instructor, Gonzaga University (2012 - 2013), Spokane, Washington.

Adjunct Instructor, Spokane Falls Community College (2006 - 2012), Spokane, Washington.

Business Education Teacher, Highline High School (1997 - 1999), Burien, Washington.

Non-Academic

Administrative and Training Coordinator, U.S. Bankruptcy Court (June, 2011 - August, 2013), Spokane, Washington. Performed internal audit functions, trained court employees, and completed many writing projects for the court (e.g., drafted revisions to local bankruptcy rules and wrote court Web announcements and articles for Bankruptcy Bar Association newsletter).

Business Manager, University of Puget Sound School of Law (1988 - 1993), Tacoma, Washington. Reported to the Dean of the Law School. Managed law school budget and prepared fiscal reports for the Financial Vice President and Board of Trustees. Managed the collection of tuition receipts. Supervised the Bookstore Manager, Copy Center Manager, and faculty secretaries.

Staff Accountant, Deloitte Haskins & Sells (1986 - 1988), Seattle, Washington. Audited many different companies including financial institutions, retail and manufacturing companies, and not-for-profit organizations. Prepared income tax returns and compiled financial statements. Set up a general ledger and accounts payable system for Washington Special Olympics and trained three assistants in the application of the system.

Consulting Experience

2020-2021: Sustainability Accounting Standards Board (SASB), FSA Subject Matter Expert - I was invited to serve as an FSA Subject Matter Expert and review and contribute to new and updated study guide content for the FSA Credential Exam I. My name will be listed on the SASB FSA website along with the other subject level experts.

2016-2017: Sustainability Accounting Standards Board, Syllabus for a sustainability accounting course published on SASB website, My syllabus formed the basis for the model syllabus published on the SASB website for other U.S. faculty to use in teaching sustainability accounting. The website where the syllabus is posted is accessible by all members of the SASB Alliance, including educators, asset managers, and investors.

2013-2014: Beverly Benka, Clerk of Court, U.S. Bankruptcy Court, Prepare annual financial disclosure report for clerk of U.S. Bankruptcy Court, Prepare annual financial disclosure report.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Analysis (Bachelors), Accounting Analysis (MBA), Directed Study (Bachelors), Directed Study (Masters), Managerial Accounting (MBA), Principles of Accounting I (Bachelors), Principles of Accounting II (Bachelors), Professional Writing Workshop (Masters), Professional Writing Workshop (Masters), Special Topics (Masters)

Courses taught, but not in the Schedule:

MAcc 690 - Sustainability Accounting Writing Workshop

BUSN 290 - Sustainability Accounting

BUSN 190 - Intro to Business (taught Written Communication class)

Teaching Activities

Course (New) - Creation/Delivery: Conventional

2017-2018 - *BUSN 290 - Sustainability Accounting*. Taught sustainability accounting in a weekend course open to all Gonzaga students. David Wright, VP of Accounting, Tax, & External Reporting for Red Lion was a guest speaker.

2016-2017 - *MAcc 690 - Sustainability Accounting Writing Workshop*.

Executive or Professional Education

2016-2017 - Accounting & Financial Women's Alliance CPE Presentation. Gave a one hour CPE presentation about sustainability accounting to members of the Spokane chapter of the Accounting & Financial Women's Alliance on January 19, 2017.

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--------------------------------------|-----|-----|-----|-------|
| Articles-in-Progress (All) | | | 1 | 1 |
| Presentations of Non-Refereed Papers | | | | 0 |

Presentations of Non-Refereed Papers

International

Dehart, C. M. (2017-2018, July). *Sustainability Accounting: Measuring What Matters*. Invited presentation at International Association Jesuit Business Schools (IAJBS) World Forum and Colleagues in Jesuit Business Education (CJBE) Annual Conference (held jointly), Seattle, Washington.

Working Papers

DeHart, C. M. (2018). "Sustainability Accounting: Measuring What Matters," targeted for International Association Jesuit Business Schools (IAJBS) World Forum and Colleagues in Jesuit Business Education (CJBE) Annual Conference (held jointly).

Conference Presentations

Dehart, C. M. (2017-2018, July). *Sustainability Accounting: Measuring What Matters*. Invited presentation at International

Association Jesuit Business Schools (IAJBS) World Forum and Colleagues in Jesuit Business Education (CJBE) Annual Conference (held jointly), Seattle, Washington.

Professional Development

Instructional-Related Conference

2016-2017: Cataldo Project. Participated in two-day Cataldo Project; learned methods for integrating sustainability themes into courses.

2016-2017: Course Design Institute. Participated in semester-long course design institute through Center for Teaching and Advising. Developed sustainability accounting course.

2016-2017: Moving the Market: SASB Symposium.

2015-2016: CTA Slow Teaching in a Fast Age - 12 Active Learning Approaches to Teaching. Attended Saturday afternoon workshop on 2/27/16 sponsored by the Center for Teaching and Advising at Gonzaga.

Other Professional Development

2018-2019: Gonzaga University. Attended brown bag discussion, April 17, 2019, led by Professor Gabriel Saucedo of Seattle University - "The Effects of Upward Feedback Techniques on the Likelihood of Engaging in Feedback and Auditor Perceptions of Organizational Justice."

Professional Seminars / Workshops

2020-2021: RES 2021. Attended RES 2021 virtually from July 19-21, 2021.

2020-2021: A4S Academy. Attended the "Measure What Matters: Capitals Accounting" webinar sponsored by the Accounting for Sustainability Academy, April 2021.

2020-2021: American Institute of CPAs. Sustainability Assurance Engagements, July 10, 2020.

2019-2020: CPAAcademy webinar. The Power of Zero: How to Get to the 0% Tax Bracket in Retirement, May 26, 2020.

2019-2020: CPAAcademy webinar. Estate Planning Strategies for Medium and High Net Worth Clients Post-TCJA, February 11, 2020.

2019-2020: CPAAcademy webinar. Smarter Social Security, February 5, 2020.

2019-2020: Washington Society of CPAs Lunchtime Learning Webinars. Coming Soon: The Washington Personal Income Tax, January 8, 2020.

2019-2020: Wiley Faculty Network. "Who Said Accounting is Boring? How to Engage Non-Accounting Majors," October 10, 2019.

2019-2020: Washington Society of CPAs Lunchtime Learning Webinars. Organization and Structure: Determining How Entities are Taxed in a Post-TCJA Landscape, September 11, 2019.

2019-2020: CPAAcademy webinar. IRS Presenting: IRS Information for Tax Practitioners, September 10, 2019.

2019-2020: CPAAcademy webinar. The 7 Biggest Sales Tax Mistakes to Avoid in 2019, August 26, 2019.

2019-2020: CPAAcademy webinar. The State Matters! Education Planning with 529s, August 21, 2019.

2018-2019: CPAAcademy webinar. CPA Academy webinar, Q3 Tax Update: What Lurks Beneath? July 26, 2019.

2018-2019: Washington Society of CPAs Lunchtime Learning Webinars. WSCPA Lunchtime Webinar, How to Support Corporate Sustainability with Financial and Management Techniques, July 10, 2019.

2018-2019: IMA Webinar. IMA Webinar, Differentiate your accounting curriculum through IMA's Higher Education Endorsement Program, June 28, 2019.

2018-2019: Moss Adams CPE Seminar. Moss Adams Not-For-Profit Accounting & Auditing Update, May 30, 2019.

2018-2019: Washington Society of CPAs - Spokane Chapter. WSCPA Lunch-n-Learn, Culture Shock, June 3, 2019.

2018-2019: PwC Webinar. PwC webinar, Lease accounting implementation: Lessons learned from Halliburton and Sysco, May 29, 2019.

2018-2019: CPAAcademy webinar. Q2 Tax Update: What lurks beneath? May 13, 2019.

2018-2019: Accounting and Financial Women's Alliance Conference. AFWA CPE Seminar - Special Agent Ryan Butler FBI presentation - April 18, 2019

2018-2019: Washington Society of CPAs Lunchtime Learning Webinars. Use Humor and Fun to Shape Positive Behaviors and Create Engagement, April 19, 2019.

2018-2019: CPAAcademy webinar. Tax Reform: IRA and Retirement Planning Update, November 2018.

2018-2019: Washington Society of CPAs Lunchtime Learning Webinars. Show Me the Money! Cash Flow Preparation, November 2018.

2018-2019: Washington Society of CPAs - Spokane Chapter. Christine Botosan event: FASB updates, October 2018.

2018-2019: PwC Webinar. Blockchain technology for your finance function, September 2018.

2018-2019: Wiley Faculty Network. Wiley webinar: FASB updates and latest developments in international convergence that effect the intermediate accounting curriculum, October 2018.

2018-2019: CPAAcademy webinar. Taxation of IRAs at Death, March 2019

2018-2019: CPAAcademy webinar. The First Year of ASC 606 & IFRS 15: What Happened? March 2019

2018-2019: CPAAcademy webinar. Nuts and Bolts of Sales Tax Series: Nexus Determinations, CPA Academy, January 2019

2018-2019: Accounting and Financial Women's Alliance Conference. Tax Update, January 2019

2018-2019: Washington Society of CPAs Lunchtime Learning Webinars. How to Incorporate a Section 125 Plan, August 2018.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. What's Old, What's New, and What's Still to Come in the Changing World of Federal Income Tax, January 2018.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. Professional Issues Update, May 2018.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. Federal Tax Review, July 2018.

2017-2018: Incorporating Mission Into the Classroom: Examples from Colleagues. Attended April 3, 2018 workshop.

2017-2018: CTA Saturday Workshop. I attended a 2.5 hour Saturday CTA workshop on "Teaching Writing in the 21st Century" on February 24, 2018.

2017-2018: PwC Webinar. PwC Q1 2018 Current Accounting and Reporting Developments webcast, April 21, 2018.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. WSCPA IFRS Update, March 9, 2018.

2017-2018: PwC Webinar. PwC Webinar - Tax Reform for Healthcare, Higher Education, and Nonprofits - February 20, 2018.

2017-2018: Accounting and Financial Women's Alliance Conference. Accounting & Financial Women's Alliance - Annual Income Tax Update, January 18, 2018.

2017-2018: Accounting and Financial Women's Alliance Conference. Accounting & Financial Women's Alliance - Forensic Accounting Presentation, February 15, 2018.

2017-2018: PwC Webinar. PwC Webinar - Tax reform readiness: PcW's quarterly tax accounting webcast, January 3, 2018.

2017-2018: Moss Adams CPE Seminar. Not-for-Profit Accounting and Auditing: Fall 2017 Update, November 16, 2017.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. Eldercare Practice, December 15, 2017.

2017-2018: Washington Society of CPAs Lunchtime Learning Webinars. The Risky Business of Fraud, November 3, 2017.

2017-2018: Moss Adams CPE Seminar. How IT Controls Impact Accounting and Finance Departments, Moss Adams webinar, October 19, 2017.

2017-2018: Wiley Faculty Network. Wiley's Accounting and Finance Virtual Guest Lecture: Give Your Students a Competitive Edge with CMA Certification, October 24, 2017.

2017-2018: Wiley Faculty Network. October 17, 2017: Wiley Virtual Guest Lecture Series: Big Data and Analytics Basics

2016-2017: SASB (Sustainability Accounting Standards Board) Webinar. How the Adoption of Financial Accounting Standards Informs Sustainability Disclosure, August 21, 2017.

2016-2017: PwC Webinar. Q2 2017 Current Accounting and Reporting Developments, June 21, 2017.

2016-2017: PwC Webinar. Revenue Recognition Change - Lessons Learned from Alphabet, Ford, and Lockheed Martin, June 14, 2017.

2016-2017: Accounting and Financial Women's Alliance Conference. Self-Care: Making Yourself Priority #1, May 25, 2017.

2016-2017: Accounting and Financial Women's Alliance Conference. Business Writing, April 20, 2017.

2016-2017: Workiva Webinar. What you need to know about Inline XBRL, May 31, 2017.

2016-2017: Workiva Webinar. The Evolution of SEC Disclosure - The Materiality of ESG Information and its Use by

Investors, March 14, 2017.

2016-2017: CPAAcademy webinar. Integrate with Amazon, Ebay, Etsy, and More with Zoho Inventory, April 13, 2017.

2016-2017: Accounting and Financial Women's Alliance Conference. AFWA February 2017 - 2017 Tax Update, Chris Gummesson, Enrolled Agent and Adjunct Professor of Finance, Gonzaga

2016-2017: Accounting and Financial Women's Alliance Conference. AFWA November 2016 - Taxes and Laws for Running an E-Commerce Business, Todd Hansen, WA State Department of Revenue

2016-2017: Wiley Faculty Network. Survey of Accounting: An Emerging Course, October 26, 2016.

2016-2017: Wiley Faculty Network. Alternate Approaches to Teaching Time Value of Money, November 2, 2016.

2016-2017: Wiley Faculty Network. Developments in Intermediate Accounting: Leases and Other Stuff, November 9, 2016.

2016-2017: CPASelfStudy.com. Ethics and Professional Conduct for Washington CPAs

2016-2017: Coursera class created by PwC. Audited online Coursera class on data and analytics created by PwC.

2016-2017: Accounting and Financial Women's Alliance Conference. AFWA September 2016 - Fraud Scenarios, Tracie Farias and Terri Didesch, WA Trust Bank

2016-2017: SASB (Sustainability Accounting Standards Board) Webinar. June 2016 Webinar - The SEC & Sustainability Disclosure: What Financial Executives Need to Know

2016-2017: CPAAcademy webinar. CPE Webinar, May 2016 - 2016 Tax Update

2016-2017: CPAAcademy webinar. CPE Webinar, May 2016 - Sales Tax 101 for the Small Business Owner

2016-2017: CPAAcademy webinar. CPE Webinar, May 2016 - Fundamentals of Estate and Business Planning for CPAs

2015-2016: Accounting and Financial Women's Alliance Conference. AFWA March 2016 meeting - State tax issues for nonprofits, presented by Washington State Department of Revenue personnel

2015-2016: CPAAcademy webinar. CPE Webinar, March 2016 - Using analytics to improve cash flow and profitability for business

2015-2016: Accounting and Financial Women's Alliance Conference. AFWA February 2016 - Annual Income Tax Update, Professor Andrew Brajcich, Gonzaga University.

2015-2016: Accounting and Financial Women's Alliance Conference. AFWA, November 2015 - Using IT Security Risk Assessment - Keep What's Yours Private; Lisa Sunderman, VP of Enterprise Risk Management, Numerica Credit Union

2015-2016: IRS Presents: Premium Tax Credit. CPE Webinar, December 2015 - IRS Presents: Premium Tax Credit

2015-2016: SSARS 21 and the Preparation of Financial Statements. CPE Webinar, October 2015 - SSARS 1 and the Preparation of Financial Statements

2015-2016: Sales & Use Tax Compliance. CPE Webinar, December 2015 - Sales & Use Tax Compliance

2015-2016: Accounting and Financial Women's Alliance Conference. AFWA, September 2015 - A Call to Action: The FLSA & the Proposed New Overtime Rules, presented by Krisann Hatch, Regional Manager - HR Solutions, Archbright

2014-2015: CPAAcademy webinar. CPE Webinar, September 2014 - Estate Planning Bootcamp: The Basics of Estate Planning for Non-Lawyers

2014-2015: CPAAcademy webinar. CPE Webinar, March 2015 - 2014 Tax Filing Challenges Created by the Affordable Care Act

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA October 2014 - Strategies for Successful Business Owners: Integrating your Personal Financial Plan with your Business Transition/Business Succession Plan, presented by Douglas Laher, MBA, Principal at Laher & Associates

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA November 2014 - Individual Shared Responsibility Payments of the Affordable Care Act, presented by Jody Stambach, Sr. Stakeholder Liaison, IRS

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA January 2015 - Risk & Management Using Excel for Financial Reporting, presented by Sara Rosman, CISA, CISM, Senior IT Security Administrator, PAML

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA February 2015 - 2015 Tax Update presented by Professor Andrew Brajcich, Gonzaga University

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA March 2015 - Cost Behavior: The Importance of Identifying Variable & Fixed Costs, presented by Shannon Mann, Controller of Carbon Brake Operations for United Technologies Aerospace Systems

2014-2015: Accounting and Financial Women's Alliance Conference. AFWA May 2015 - Money Laundering Presentation by Assistant Chief & Director of Investigations, Spokane Police Department

2013-2014: FurtherEd CPE. CPE course, December 2013 - Ethics & Professional Regulation for Washington CPAs

2013-2014: Wiley Faculty Network. CPE Webinar, March 2014 - Structuring Your Online Course to Motivate Today's Student

2013-2014: CPAAcademy webinar. CPE Webinar, March 2014 - 10 Sales Tax Tips for the Small Business Owner

2013-2014: CPAAcademy webinar. Webinar, May 2014 - Healthcare Reform: Understanding Your Client's Benefit Options

2013-2014: CPAAcademy webinar. Webinar, May 2014 - Cloud Accounting for Your Schedule C Filers

2013-2014: FurtherEd CPE. CPE Course, July 2014 - Governmental Accounting & Reporting

2013-2014: CPAAcademy webinar. CPE Webinar, August 2014 - Top Ten Business Myths: How Accounting Professionals Can Help Dispel These Myths

Technology-Related Training

2020-2021: PwC Alteryx Digital Academy. 4.8 hours of CPE on February 26, 2021

2020-2021: PwC Data Visualization/Robotics Digital Academy. 4.8 hours of CPE on March 5, 2021

2020-2021: American Institute of CPAs. Earned an AICPA Blockchain fundamentals for accounting and finance professionals certificate, August 20, 2020.

2019-2020: American Institute of CPAs. Blockchain Evolution and Technology Concepts.

Service

Service to the Institution

Gonzaga University

Department Assignments

Assurance of Learning - Institutional Service:

2020-2021: Committee Chair

2016-2017: School of Business AoL Committee

2016-2017: School of Business Writing Task Force

Chair:

2020-2021: Writing Task Force

Faculty Sponsor:

2018-2019: Jerry Searfoss visit

Mentoring Activities:

2018-2019: Served on established faculty panel at new faculty orientation Fall 2018

2016-2017: Student Attendance at AFWA Meetings - I invite business students to attend meetings with me.

Other Institutional Service Activities:

2019-2020: Coordinated Fall 2019 Accounting Panelists Event

2018-2019: Coordinated Accounting Panelists Event

College Assignments

Assurance of Learning - Institutional Service:

2017-2018: Undergraduate AoL Committee

2015-2016: School of Business Writing Task Force

2015-2016: School of Business Writing Initiative

2014-2015: AoL assessment of writing - Cases for BUSN 481 and ACCT 464

Chair:

2018-2019: Continuous Improvement Committee

2017-2018: Assurance of Learning Committee

Club Advisor:

2018-2019: Beta Alpha Psi Regional Conference

Member:

2015-2016: Information Technology Committee

2014-2015: Information Technology Committee

2013-2014: Information Technology (Spring)

2013-2014: Information Technology (Fall)

Mentoring Activities:

2015-2016: Student attendance at AFWA meetings (Accounting & Financial Women's Alliance) - I invite business students each month to attend meetings with me. I facilitate conversations between students and AFWA professionals at the meetings.

2014-2015: Student attendance at AFWA meetings (Accounting & Financial Women's Alliance) - I invite two business students a month to attend the meetings. I facilitate conversations between students and AFWA professionals at the meetings.

Other Institutional Service Activities:

2020-2021: Assisted with Fall 2020 Careers in Accounting Event

2019-2020: Admission Office Drop-In Visit List

2018-2019: Coordinated FBI speaker event with AFWA

2017-2018: Student attendance at AFWA meeting

2017-2018: Accounting Panelists Event

2016-2017: Advisory Board Member, Center for Teaching and Advising

2016-2017: Admissions Office Drop-In List

2015-2016: Admission Office Drop-In List

2014-2015: Presentation to School of Business faculty about improving students' writing

2014-2015: Certificate of Completion - The Advising Academy for New Advisors

Chair:

2019-2020: Continuous Improvement Committee

2018-2019 – 2019-2020: Writing Task Force

2017-2018: Chair, Writing Task Force

University Assignments

Assurance of Learning - Institutional Service:

2020-2021: Assessment Committee Member

2018-2019 – 2019-2020: Assessment Committee

Club Advisor:

2018-2019 – 2020-2021: Men's Volleyball Club Advisor

Committee Chair:

2014-2015: ACSS - Communication Subcommittee

Committee Member:

2018-2019: Productive Discomfort Meeting Facilitator, February 2019

2017-2018: Assessment Committee

2017-2018: Advisory Board Member, Center for Student Academic Success

2015-2016: Advisory Board Member, Center for Student Academic Success

2014-2015: ACSS - Advisory Council on Stewardship and Sustainability

Mentoring Activities:

2019-2020: 2020 Career Fair

2019-2020: Served on established faculty panel at new faculty orientation Fall 2019

Other Institutional Service Activities:

2020-2021: Board Member, Center for Climate, Society, and the Environment

2020-2021: Cataldo Project Faculty Advisory Group

2018-2019: Taught GEL weekend sample class

2018-2019: Coordinated Christine Botosan Event with WSCPA and EWU

2017-2018 – 2018-2019: Admission Office Drop-In Visit List

2017-2018: Productive Discomfort Cohort Group

2015-2016: Writing Videos

2013-2014: SafeSpace training - Ally for LGBT students

State-wide Assignments

Mentoring Activities:

2018-2019: Kim McNamara, Professor of Accounting, Olympic College

Thesis Assignments

Faculty Advisor:

2018-2019: Supervised honors thesis

Service to the Profession

Board Member: Advisory Board

2017-2018 – 2019-2020: Washington Society of CPAs - Spokane Chapter, Spokane, Washington (State).

Reviewer - Book / Textbook

2017-2018: Writer's Help, Macmillan Learning's comprehensive online writing and research resource (National).

Reviewed outline for business writing textbook.

Officer: Organization / Association

2016-2017: Accounting and Financial Women's Alliance Conference (Regional).

2015-2016: Accounting and Financial Women's Alliance Conference, Spokane, Washington (Regional). Board member, Accounting & Financial Women's Alliance

2014-2015: Accounting and Financial Women's Alliance Conference, Spokane, Washington (Regional). Board member, Accounting & Financial Women's Alliance

Other Professional Service Activities

2017-2018: Red Lion (Unknown). Met with Harry Sladich on July 7, 2017, and with David Wright on September 15, 2017, to discuss sustainability accounting at Red Lion.

2017-2018: Ecova tour (Local). Attended tour of Ecova on June 7, 2017, with other business faculty.

2017-2018: FSA Credential Leaders Group (International). Appointed to FSA Credential Holder Leaders Group. Participated in online webinars with SASB professionals to provide feedback on the future of the credential.

2017-2018: Amazon - Visit with accounting professionals, Seattle, Washington (Local). Field trip to Amazon.

2016-2017: SNAP Community Partners Event, Spokane, Washington (Local). Attended SNAP Community Partners Event on June 13, 2016, and networked with members of the local business community.

2015-2016: Grant Thornton - Meeting with accounting professionals (Regional). Met with Grant Thornton professionals to discuss job opportunities for students with their firm.

2015-2016: Amazon - Visit with accounting professionals (Unknown). Met with Amazon accounting professionals on campus to learn more about job opportunities for students with Amazon.

2014-2015: Clark Nuber visit, Bellevue, Washington (Local). Spent the day visiting the accounting firm Clark Nuber. Learned more about the firm's culture and career opportunities for students.

2014-2015: McGraw-Hill Principles of Accounting textbook review (National).

2013-2014 – 2014-2015: Attend many networking events (including accounting firm lunches, service events, graduate student socials, etc.). (Unknown).

2013-2014 – 2014-2015: Boeing Field Trip (State).

2013-2014: SNAP Community Partners Event (Local). Attended July 2014 SNAP Community Partners networking event.

2013-2014: Women's Business Center Grand Opening (Local). Attended grand opening of WBC in April 2014; Spokane mayor David Condon, business professionals, and Small Business Administration employees also attended.

Presentation

2020-2021: Forum on Sustainability, Spokane, Washington (Local). Presented "Go Green Get Green" to students and faculty at March 24 Sustainability Forum.

2017-2018: Forum on Sustainability, Spokane, Washington (Local). Spoke about sustainability accounting at the student-organized Forum on Sustainability at Gonzaga.

2016-2017: Washington Higher Education Sustainability Conference, Spokane, Washington (State). Made a presentation about sustainability accounting as part of a workshop titled, "A Curricular Approach: The Business of Sustainability" with Paul Buller, Kent Hickman, Erica Johnson, and Kim McNamara from Olympic College.

Reviewer: Book / Textbook

2018-2019: McGraw-Hill Principles of Accounting textbook review (National). Reviewed instructor's manual for McGraw-Hill financial accounting textbook, Fall 2018.

Service to the Community

Member of a Committee

2014-2015: Women's Business Center Advisory Committee for SBA Prime Grant - Assess applications for the SBA Prime Grant program

Other Community Service Activities

2020-2021: Volunteer Consultant, Family to Family (nonprofit). Developed a library of videos to train new accountant. I will continue to provide advice about handling more complicated accounting transactions.

2020-2021: Women's Business Center - Developed a library of training videos. Developed a library of videos teaching small business owners how to set up their accounting systems in Wave. The videos were used for training since I couldn't teach in-person classes during the pandemic.

2019-2020: Women's Business Center - Taught accounting class and provided one-on-one accounting assistance to small business owners.

2017-2018 – 2019-2020: Volunteer Accountant, Family to Family (nonprofit)

2016-2017: Women's Business Center - Taught accounting class and provided one-on-one accounting assistance to small business owners. Taught five week accounting class to small business owners from May to June 2016.

2015-2016: Trained accounting students to teach cloud-based accounting system to small business owners. Trained accounting student to use Wave, a cloud-based accounting system. Student observed me teaching classes at Women's Business Center over two weeks and then taught her own class to small business owners in the community. Also trained a second student in September 2015 who will teach a Wave class at the WBC later this fall.

2015-2016: Women's Business Center - Taught accounting class and provided one-on-one accounting assistance to small business owners. Accounting class consisted of five sessions taught over three weeks in Summer 2015.

2014-2015: Women's Business Center - Taught accounting class and provided one-on-one accounting assistance to small business owners. Accounting class consisted of six sessions taught over three weeks in Summer 2014.

Positions Held in Civic Organizations

2016-2017: Volunteer Accountant, Family to Family (nonprofit)

2015-2016: Volunteer Accountant, Family to Family (nonprofit), Maintain accounting records and prepare financial reports for Family to Family, a nonprofit founded by Professor Jerry Monks in the 80s.

Honors/Awards

Award

2019-2020: Teaching Excellence Award (Non Tenure-Track), Gonzaga University.

1985-1986: Elijah Watt Sells Award, AICPA. May 1986 CPA Exam

1985-1986: William A. Garrigan, S.J. Award, Gonzaga University.

Honor

2019-2020: Honorary Member, Alpha Sigma Nu.

2016-2017: Honorary Member, National Society of Collegiate Scholars.

Donald D. Hackney, J.D.
Associate Professor
Accounting
School of Business Administration
hackney@gonzaga.edu

Academic Background

J.D. Gonzaga School of Law.

M.B.A. Gonzaga University.

B.B.A. Gonzaga University.

Professional Memberships

American Bankruptcy Institute, 2007-Present

Academy of Legal Studies in Business, 2006-Present

Bankruptcy Section, Federal Bar Association for the Eastern Division of Washington, 1988-Present

Federal Bar Association, Eastern District of Washington, 1988-Present

Spokane County Bar Association, 1974-Present

Washington State Bar Association, 1974-Present

Relevant Courses Taken

Relevant Courses

| <u>Title</u> | <u>Sponsor</u> | <u>Location</u> | <u>Date</u> |
|---|-----------------------------------|------------------------|--------------------|
| Thrills and Skills XVIII (In-House Other) | Federal Defenders of E. WA and ID | Spokane, WA | 5/9/2014 |
| Tweeting, Friending, Advertising and Connecting: A Lawyer's Ethical Guidelines | National Academy of CLE | Online | 11/13/2013 |
| Facebook in the Workplace: The Intersection of Social Media and Employment Law | National Academy of CLE | Online | 11/12/2013 |
| Ethical Issues Facing Practitioners in Family Law | National Academy of CLE | Online | 11/11/2013 |
| Depositions: Procedures and Strategies | National Academy of CLE | Online | 11/4/2013 |
| Technology, Privacy and Confidentiality: An Ethical Guide to Electronic Communication | National Academy of CLE | Online | 11/2/2013 |

| | | | |
|---|--|--------------------|------------|
| Ethical Issues Shared Between Public Interest Lawyers and Private Lawyers | National Academy of CLE | Online | 10/30/2013 |
| The Googled Verdict: Jury Impartiality in the Search Engine Age | National Academy of CLE | Online | 10/30/2013 |
| Outbound and Inbound Taxation: An Overview of U.S. Tax Law | National Academy of CLE | Online | 10/30/2013 |
| Ethical Issues of Mobile Lawyering | National Academy of CLE | Online | 10/29/2013 |
| Piercing the Corporate Veil: When Can Owners Be Personally Liable? | National Academy of CLE | Online | 10/29/2013 |
| Effective Collection Practices | National Academy of CLE | Pre-Recorded Audio | 10/28/2013 |
| Accounting Principles for Attorneys: What Every Lawyer Needs to Know | National Academy of CLE | Online | 10/27/2013 |
| Bank Regulatory Basics for the Non Banking Lawyer | National Academy of CLE | Online | 10/27/2013 |
| A Funny Thing Happened on the Way to the Courthouse | National Academy of CLE | Online | 10/26/2013 |
| A Guide to Ethical Billing Practices and Retainer Agreements | National Academy of CLE | Online | 10/26/2013 |
| The Nuts and Bolts of Challenging a Title III Wiretap and Digital Discovery (In-House Other) | Federal Defenders of E. WA and ID | Spokane, WA | 4/19/2013 |
| 2012 Eastern District Conference and Federal Bar Assoc. Annual Meeting and CLE (In-House Gov) | Federal Bar Association Eastern District | Spokane, WA | 9/14/2012 |
| The Nuts and Bolts of Federal Criminal Defense | Federal Defenders of E. WA and ID | Spokane, WA | 4/27/2012 |
| Thrills and Skills XVII (In-House Other) | Federal Defenders of E. WA and ID | Spokane, WA | 11/4/2011 |
| Eastern District Conference and Federal Bar Association Annual Meeting and CLE | Federal Bar Association Eastern District | Spokane, WA | 9/30/2011 |

| | | | |
|---|--------------------------------------|-------------|------------|
| 2010 Year-end Potpourri CLE | Spokane County Bar Association | Spokane, WA | 12/17/2010 |
| Issues In Solo and Small Law Firm Practice | Spokane County Bar Association | Spokane, WA | 12/10/2010 |
| Thrills and Skills XVI (In-House Other) | Federal Defenders of E. WA and ID | Spokane, WA | 10/15/2010 |
| 2010 District Conference and CLE | Federal Bar Association for the EDWA | Spokane, WA | 10/1/2010 |
| Ethics and Practice Impacts of State v. A.N.J. (In-house Gov) | Gov't: WA ST OFC of Public Defense | Spokane, WA | 4/2/2010 |
| Thrills and Skills XV (In-House Gov) | Federal Defenders of E. WA and ID | Spokane, WA | 11/6/2009 |
| Thrills and Skills XIV | Federal Defenders of E. WA and ID | Spokane, WA | 9/19/2008 |
| Planning to Win – The Hunt for the Winning Story | Federal Bar Association for the EDWA | Spokane, WA | 9/5/2008 |

Work Experience

Employment Experience

Academic

Associate Professor, Business Law, Gonzaga University (September, 2012 - Present), Spokane, Washington.

Assistant Professor, Business Law, Gonzaga University (August, 2006 - September, 2012), Spokane, Washington.

Adjunct Assistant Professor, Business Law, Gonzaga University (September, 1974 - May, 2006), Spokane, Washington.

Adjunct Professor, Economics and Business Law, Spokane Falls Community College (September, 1974 - 1976), Spokane, Washington.

Teaching

Courses Taught

Courses from the Teaching Schedule: Business Law (Bachelors), Legal Environment (MBA), Special Topics (MBA)

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--|-----|-----|-----|-------|
| Articles in Refereed Journals | 18 | | | 18 |
| Articles in Refereed Journals (in Press) | 2 | | | 2 |
| Publications of Non-refereed or Invited Papers | 4 | | | 4 |
| Books, Monographs, Compilations, Manuals, Supplements, Chapters, Cases, Readings | 1 | | | 1 |
| Presentations of Refereed Papers | 8 | | | 8 |

Refereed Articles

Basic or Discovery Scholarship

Hackney, D. D. (in press, 2021). Critical Thinking, Curriculum Mapping, and Economic Education: An Essay. *International Journal of Pluralism and Economic Education*.

Hackney, D. D., & Schibik, T. (2021). Mapping Foundations of Logical Analysis to Principles of Economics Courses. *International Journal of Pluralism and Economic Education*.

McPherson, M. Q., Friesner, D. L., & Hackney, D. (2018). Do Federal Bankruptcy Exemptions Fundamentally Alter Chapter 7 Bankruptcy Outcomes. *Journal of Accounting and Finance*, 18 (5).

Hackney, D. D., Friesner, D. L., & Johnson, E. (in press, 2016). Did the Time Frame Associated with the Implementation of the Patient Protection and Affordable Care Act Noticeably Impact Consumer Bankruptcy Filings? *International Journal of Social Economics*.

Hackney, D. D., Friesner, D., & Johnson, E. (2016). What is the Actual Prevalence of Medical Bankruptcies? *International Journal of Social Economics*.

Hackney, D. D., Friesner, D. L., & Underwood, D. A. (2015). Criteria for Sustainable Community Economic Development: Integrating Diversity and Solidarity into the Planning Process. *Journal of Economic Issues*, 49 (4), 1112-1123.

Hackney, D. D., Friesner, D. L., & McPherson, M. Q. (2015). Do Debtors Have an Obvious Financial Rationale for Filing a Chapter 13 Bankruptcy Petition? *Economics Bulletin*, 35 (3), 1572-1588.

Hackney, D. D., & Friesner, D. L. (2015). Using Misclassification Analysis to Evaluate the Effectiveness of the BAPCPA Means Test. *Journal of Accounting and Finance*, 15 (4), 40-52.

Hackney, D. D., Brajcich, A. M., Friesner, D., & McPherson, M. Q. (2014). Bankruptcy and Intra-District Legal Culture. *Journal of Applied Business and Economics*, 16 (2), 1-26.

Hackney, D. D., Friesner, D. F., Brajcich, A. M., & Hickman, L. E. (2014). Effects of IRS Collection Activities on Consumer Bankruptcy Filings. *Journal of Accounting and Finance*, 14 (5), 24-41.

Beck, J. H., Hackney, D. D., Hackney, J., & McPherson, M. Q. (2014). Regional Differences in Chapter 13 Filings: Southern Legal Culture or Religion? *Review of Social Economy*, 72 (2), 186-208.

McPherson, M. Q., Friesner, D., & Hackney, D. D. (2014). A Simple Model of Financial Epidemiology. *International Journal of Social Ecology and Sustainable Development*, 5 (1), 47-56.

Friesner, D. L., Hackney, D. D., & McPherson, M. Q. (2013). Letter to the Editor: Medical Expenses and Bankruptcy. *Health Affairs*, 32 (10), 1856, doi: 10.1377/hlthaff.2013.0799.

McPherson, M. Q., Hackney, D. D., Friesner, D., & Correia, C. (2013). On the Social Costs of Bankruptcy: Does Filing Under Chapter 13 Really Lead to Significant Creditor Repayment? *International Journal of Social Ecology and Sustainable Development*, 5 (1), 57-89.

Hackney, D. D., Friesner, D., McPherson, M. Q., & Cashel-Cordo, P. (2013). Measuring the Financial Health of U.S. Bankruptcy Filers: An Application of Financial Epidemiology. *Global Business and Finance Review*, 18 (1), 48-62.

Hackney, D. D., Friesner, D., & McPherson, M. Q. (2012). On the Need for Financial Epidemiology. *International Journal of Social Ecology and Sustainable Development*, 3 (4), 48-60.

Barnes, C. H., Hackney, D. D., McPherson, M. Q., & Friesner, D. (2012). Local Labor Markets, Employment Distributions and Consumer Bankruptcy Filings: Evidence from Eastern Washington. *Journal of Accounting and Finance*, 12 (5), 133-139.

McPherson, M. Q., Hackney, D. D., Friesner, D., & Axelson, D. (2011). Has Anything Changed in the Past century? Re-Visiting Graue's The Social Cost of Bad Debt. *Journal of Economic Issues*, 45 (4), 755-784.

Hackney, D. D., McPherson, M. Q., & Friesner, D. L. (2010). Do Health Care Debts Affect Bankruptcy Chapter Filing Choices? *Atlantic Economic Journal*, 38 (1), 121-122.

Hackney, D. D., McPherson, M. M., Friesner, D. L., & Correia, C. (2010). Domestic Support Obligations and Bankruptcy: An Analysis of Chapter 13 Filings. *Atlantic Economic Journal*, 38 (4), 457-458.

Non-Refereed Articles

Basic or Discovery Scholarship

Hackney, D. D., Friesner, D. L., & McPherson, M. M. (2011). Investigating the Unintended Consequences of the 2005 BAPCPA 'Means Test'. *Journal of Economics, Banking, and Finance*, 4 (1), 1-9.

Hackney, D. D., McPherson, M. M., Friesner, D. L., & Correia, C. (2010). Personal Bankruptcy and Tax Debt: An Examination of the Usefulness of Chapter 13 in Managing IRS Claims. *Journal of Legal Technology Risk Management*, 5 (1), 50-65.

Non-Refereed Proceedings

Basic or Discovery Scholarship

Hackney, D. D., Friesner, D. L., & Johnson, E. (in press, 2016). Towards a Working Profile of Medical Bankruptcy. *MBAA Conference*. (Invited)

Chapters, Cases, Readings, Supplements

Chapters

Hackney, D. D., Friesner, D. L., & McPherson, M. (2014). Chapter 1: Incorporating Culture and Competition for Status into Quantitative Financial Epidemiology Models. In Press, In Madjid Tavana (Ed.), *Developing Business Strategies and Identifying Risk Factors in Modern Organizations* (pp. 1-17).

Presentations of Refereed Papers

International

Hackney, D. D., Friesner, D., & Underwood, D. (2014-2015). *Diversity, Solidarity and Sustainable Community Economic Development*. Midwest Business Administration Association Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., McPherson, M. Q., & Correia, C. (2011-2012). *On the Social Costs of Bankruptcy: Does Filing Under Chapter 13 Really Lead to Significant Creditors Repayment?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., & McPherson, M. Q. (2010-2011). *A Simple Model of Financial Epidemiology*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Beck, J. H., Hackney, J., & McPherson, M. Q. (2010-2011). *The Personal Bankruptcy Decision: The Effect of Religion on Chapter 13 Filings*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Correia, C., & Friesner, D. L. (2009-2010). *The Class of 2003: An Examination of Chapter 13s Through the Looking Glass of Unsecured Creditor*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., McPherson, M. Q., & Friesner, D. L. (2008-2009). *Investigating the Unintended Consequences of the 2005 BAPCPA 'Means Test'*. MBAA Conference, Chicago, Illinois.

National

Hackney, D. D., Friesner, D. L., & Johnson, E. (2015-2016). *Did the Affordable Care Act Noticeably Impact Consumer Bankruptcy Filings?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., & Johnson, E. (2014-2015). *Towards a Working Profile of Medical Bankruptcy*. MBAA Conference, Chicago, Indiana.

Hackney, D. D., Friesner, D. L., & McPherson, M. Q. (2013-2014). *Do Debtors Have an Obvious Financial Rationale for Filing Chapter 13 Bankruptcy Petition?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Brajcich, A. M., Friesner, D. L., & Hickman, L. E. (2013-2014). *Effects of IRS Collection Activities on the Determination to File Bankruptcy*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., McPherson, M. Q., & Axelsen, D. (2009-2010). *Has Anything Changed in the Past Century? Re-Visiting Graue's 'The Social Cost of Bad Debt'*. Western Social Sciences Association, Reno, Nevada.

Hackney, D. D. & Huckabee, G. (2008-2009). *All Show and No Go? - Is the SOX Corporate Office Signature Affirmation Requirement Illusory in Nature?* American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Presentations of Non-Refereed Papers

International

Hackney, D. D., Friesner, D., & Schibik, T. (2021-2022). *Mapping Foundations of Logical Analysis to Principles of Microeconomics Courses*. MBAA Conference, Chicago, Illinois.

Hackney, D. D. & Friesner, D. (2018-2019). *Do Changes in Chapter 7 Asset Exemptions Fundamentally Alter Bankruptcy Outcomes? New Evidence from the State of Oregon*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D., & McPherson, M. (2017-2018). *On the Rationale for Repeated Consumer Bankruptcy Filings*. MBAA Conference, Chicago, Illinois.

National

Hackney, D. D. (2021-2022). *Bankruptcy and Survey Methods*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D., & Patil, V. (2020-2021). *Consumer Bankruptcy as an Evolutionary Marker in Community Development*. MBAA Conference, Chicago, Illinois.

Regional

Hackney, D. D. & Friesner, D. (2021-2022). *The Impact of COVID-19 Pandemic on Consumer Bankruptcies: Evidence from Eastern Washington*. MBAA Conference, Chicago, Illinois.

Invited Articles/Reviews

Hackney, D. D., Friesner, D., & Johnson, E. (2018). Towards a Working Profile of Medical Bankruptcy. *Journal of Financial Counseling and Planning*, 29 (1), 75-90.

Conference Presentations

Hackney, D. D., Friesner, D., & Schibik, T. (2021-2022). *Mapping Foundations of Logical Analysis to Principles of Microeconomics Courses*. MBAA Conference, Chicago, Illinois.

Hackney, D. D. (2021-2022). *Bankruptcy and Survey Methods*. MBAA Conference, Chicago, Illinois.

Hackney, D. D. & Friesner, D. (2021-2022). *The Impact of COVID-19 Pandemic on Consumer Bankruptcies: Evidence from Eastern Washington*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D., & Patil, V. (2020-2021). *Consumer Bankruptcy as an Evolutionary Marker in Community Development*. MBAA Conference, Chicago, Illinois.

Hackney, D. D. & Friesner, D. (2018-2019). *Do Changes in Chapter 7 Asset Exemptions Fundamentally Alter Bankruptcy Outcomes? New Evidence from the State of Oregon*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D., & McPherson, M. (2017-2018). *On the Rationale for Repeated Consumer Bankruptcy Filings*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., & Johnson, E. (2015-2016). *Did the Affordable Care Act Noticeably Impact Consumer Bankruptcy Filings?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D., & Underwood, D. (2014-2015). *Diversity, Solidarity and Sustainable Community Economic Development*. Midwest Business Administration Association Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., & Johnson, E. (2014-2015). *Towards a Working Profile of Medical Bankruptcy*. MBAA Conference, Chicago, Indiana.

Hackney, D. D., Friesner, D. L., & McPherson, M. Q. (2013-2014). *Do Debtors Have an Obvious Financial Rationale for Filing Chapter 13 Bankruptcy Petition?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Brajcich, A. M., Friesner, D. L., & Hickman, L. E. (2013-2014). *Effects of IRS Collection Activities on the Determination to File Bankruptcy*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., McPherson, M. Q., & Correia, C. (2011-2012). *On the Social Costs of Bankruptcy: Does Filing Under Chapter 13 Really Lead to Significant Creditors Repayment?* MBAA Conference, Chicago, Illinois.

Hackney, D. D., Beck, J. H., Hackney, J., & McPherson, M. Q. (2010-2011). *The Personal Bankruptcy Decision: The Effect of Religion on Chapter 13 Filings*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., & McPherson, M. Q. (2010-2011). *A Simple Model of Financial Epidemiology*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Correia, C., & Friesner, D. L. (2009-2010). *The Class of 2003: An Examination of Chapter 13s Through the Looking Glass of Unsecured Creditor*. MBAA Conference, Chicago, Illinois.

Hackney, D. D., Friesner, D. L., McPherson, M. Q., & Axelsen, D. (2009-2010). *Has Anything Changed in the Past Century? Re-Visiting Graue's 'The Social Cost of Bad Debt'*. Western Social Sciences Association, Reno, Nevada.

Hackney, D. D., McPherson, M. Q., & Friesner, D. L. (2008-2009). *Investigating the Unintended Consequences of the 2005 BAPCPA 'Means Test'*. MBAA Conference, Chicago, Illinois.

Hackney, D. D. & Huckabee, G. (2008-2009). *All Show and No Go? - Is the SOX Corporate Office Signature Affirmation Requirement Illusory in Nature?* American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Professional Development

Other Professional Development

1990-1991: Washington State Bar Association Skills Training Course.

Professional Seminars / Workshops

2001-2002: Litigation Headaches Seminar.

1994-1995: American Bankruptcy Institute Annual Convention Dischargeability Crossover Issues, Divorce and Bankruptcy.

1988-1989: Crossover Issues in Bankruptcy & Dissolutions Spokane County Bar Association.

1988-1989: Advising Pro Bono Clients - Bankruptcy Issues Seminar - Washington State Bar Association.

Service

Service to the Institution

Gonzaga University

College Assignments

Member:

2018-2019: Continuous Improvement Committee

2017-2018: Assurance of Learning Committee

2013-2014: Assurance of Learning Committee

2011-2012 – 2012-2013: Assurance of Learning Committee

2010-2011: Planning and Learning Assurance Committee

University Assignments

Committee Member:

2007 – 2014: Outcome and Assessment Committee

2008: Search Committee for Head of Campus Security

2005: Committee on Mission

2002: AVP Search Committee - Stephen Freedman

Faculty Advisor:

2017-2018 – 2018-2019: Alpha Kappa Psi

2010 – 2015-2016: Alpha Kappa Psi

Other Institutional Service Activities:

1975 – 2014: Board of Directors, Gonzaga Alumni Association, President 2005 - 2009

1995 – 2010: Board of Regents including investment committee, Gonzaga University

2009-2010: Class Representative for the Class of 1969, Gonzaga University

Service to the Profession

Presentation

2011-2012: Constitution Day - Natural Law, Natural Rights, and the American Founders (Local).

Service to the Community

Other Community Service Activities

1982-1983 – 2014-2015: Board of Directors, Big Brothers and Sisters

1988-1989 – 1990-1991: District Chairman, Finance Chairman, Boy Scouts of America, Thunderbird District

1978-1979 – 1983-1984: President, Board of Directors, Good Shepherd Home

1976-1977 – 1982-1983: Board of Directors, Big Brothers and Sisters

1972-1973: Jesuit Volunteer Corp., St. Ignatius Mission

Honors/Awards

Award

2016-2017: Jepson Faculty Award, Gonzaga University.

2014-2015: Faculty Research Award, Gonzaga University.

2013-2014: Centioli Faculty Scholars Excellence Award, Gonzaga University.

2013-2014: Jepson Faculty Award, Gonzaga University.

2010-2011 – 2011-2012: Jepson Faculty Award, Gonzaga University.

2008-2009: Jepson Faculty Award, Gonzaga University.

Honor

1969-1970: Alpha sigma Nu, Jesuit Honor Society. 1969-Present

Matthew L. Hoag, Ph.D.
Associate Professor
Accounting
School of Business Administration
hoag@gonzaga.edu

Academic Background

Ph.D. The University of Tennessee.

Title: *Is all Goodwill Created Equal? An Analysis of the Association Between Agency Conflicts, Board Monitoring, and Goodwill in U.S. Mergers and Acquisitions.*

B.B.A. Gonzaga University.

Title: *w/ Honors (thesis topic: The Sarbanes-Oxley Act and trust in financial markets)*

Professional Certifications

Certified Public Accountant, 2004, Washington.

Professional Memberships

American Accounting Association, 2007-2019

Relevant Courses Taken

Relevant Courses

PhD Program coursework emphasis in accounting (empirical capital markets, auditing, survey of behavioral/experimental accounting research seminars) with collateral work in finance (empirical finance, corporate governance and asset pricing seminars). Also completed coursework in economics (microeconomics through the Ag Econ program), econometrics and statistics.

Work Experience

Employment Experience

Academic

Associate Professor, Accounting, Gonzaga University (September, 2018 - Present), Spokane, Washington.

Assistant Professor, Accounting, Gonzaga University (2012 - Present), Spokane, Washington.

Assistant Professor, Accountancy and Information Systems, California State, Sacramento (2010 - 2012), Sacramento, California.

Lab Instructor, University of Tennessee (2008 - 2009), Knoxville, Tennessee.

Teaching Assistant, University of Tennessee (2008 - 2009), Knoxville, Tennessee.

Research Assistant, University of Tennessee (2006 - 2010), Knoxville, Tennessee.

Non-Academic

Senior Associate, Assurance, KPMG, LLP (July, 2005 - July, 2006), Seattle, Washington.

Supervised the day-to-day engagement fieldwork and performed a variety of tasks in the completion of financial statement audits for clients in a range of industries, particularly in healthcare and technology.

Associate, Assurance, KPMG, LLP (July, 2003 - July, 2005), Seattle, Washington.

Performed a variety of tasks in the completion of financial statement audits for a number of different clients across a broad spectrum of industries including healthcare, higher education, manufacturing, retail, technology and real estate.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Information Systems (Bachelors), Audit Research & Practice (Masters), Auditing (Bachelors), Auditing (Masters), Data Analysis for Accountants (Bachelors), Directed Study (Bachelors), Directed Study (Bachelors), Directed Study (Masters), Financial Reporting (Bachelors), Into to Analytics for Accounting (Masters), Into to Analytics for Accounting (Masters), Principles of Accounting I (Bachelors), Special Topics in Healthcare (MBA)

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--|-----|-----|-----|-------|
| Articles in Refereed Journals | 3 | 2 | 1 | 6 |
| Articles-in-Progress (All) | 1 | 3 | | 4 |
| Presentations of Refereed Papers | | 9 | 1 | 10 |
| Grants - Funded (both refereed and non-refereed) | | | 1 | 1 |

Refereed Articles

Applied or Integrative/application Scholarship

Teets, W. R., & Hoag, M. L. (2017). Operating Leases Used to Be the Easy Ones. *Today's CPA*, 34-40.

Orchard, L. X., & Hoag, M. L. (2014). Revenue Process Internal Control for Manufacturers: An Evaluation Tool for Independent Auditors and Managers. *Journal of Business & Economics Research*, 12 (2), 137.

Basic or Discovery Scholarship

Hoag, M. L., Myring, M., & Schroeder, J. (2017). Has Sarbanes-Oxley Standardized Audit Quality? *American Journal of Business*, 32 (1), 2-23, doi: 10.1108/AJB-05-2015-0016.

Hoag, M. L., Carver, B. T., & Cline, B. N. (2013). Underperformance of Founder-Led Firms: An Examination of Compensation Contracting Theories During the Executive Stock Options Backdating Scandal. *Journal of Corporate Finance*, 23 (1), 294-310.

Hoag, M. L., & Hollingsworth, C. W. (2011). An Intertemporal Analysis of Audit Fees and Section 404 Material Weaknesses. *Auditing: A Journal of Practice & Theory*, 30 (2), 173-200, doi: 10.2308/ajpt-50005.

Teaching and Learning Scholarship

Hoag, M. L., & Saucedo, G. (2018). Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case. *Current Issues in Auditing*, 12 (1), 1-13.

Presentations of Refereed Papers

International

Hoag, M. & Kern, S. (2014-2015). *Federal Awards Audit Case: Internal Controls for Compliance*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

National

Hoag, M. L., Schroeder, J. H., & Myring, M. J. (2012-2013, August). *Has auditing become standardized? The association between audit quality and analyst earnings forecast properties before and After the Sarbanes-Oxley Act of 2002*. Meeting of the American Accounting Association, Washington, District of Columbia.

Hoag, M. L. & Davis, A. B. (2011-2012, August). *Ethics CPE requirements: determinants and effects on AICPA disciplinary actions*. Ethics Research Symposium, Denver, Colorado.

Regional

Hoag, M. L. & Chuang, T. (2017-2018). *Big Data & Accounting: A Survey of Academics*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Hoag, M. L. & Saucedo, G. (2016-2017). *Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case*. American Accounting Association Western Regional Meeting, San Francisco, California.

Hoag, M. L. & Saucedo, G. (2016-2017). *Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Hoag, M. L. (2015-2016). *Evaluating the PCAOB's proposed other information auditing standard: the audit expectations gap, professional skepticism and related academic literature*. American Accounting Association: Western Regional Conference, Seattle, Washington.

Hoag, M. L. (2015-2016). *Evaluating the PCAOB's proposed other information auditing standard: the audit expectations gap, professional skepticism and related academic literature*. Northwest Accounting Research Group, Leavenworth, Washington.

Birrer, G. E. (2012-2013). *Lease accounting revisited: a review of the FASB exposure draft on lease accounting*. Northwest Accounting Research Group, Leavenworth, Washington.

Hoag, M. L., Myring, M., & Schroeder, J. (2012-2013, October). *Has auditing become standardized? The association between audit quality and analyst forecast properties before and after SOX*. Northwest Accounting Research Group, Leavenworth, Washington.

Grants

Teaching

2016-2017: Hoag, M. L., Weber, G., & Machado, D., PricewaterhouseCoopers INquires award, Collaborator, PricewaterhouseCoopers.

Working Papers

Hoag, M. L. & Chuang, T. (2017). "Big Data in Accounting Programs: Perspectives, Implementation and Obstacles."

Hoag, M. L. (2017). "Evaluating the PCAOB's Proposed Other Information Auditing Standard: Nonfinancial Measures, the Audit Expectations Gap, and the Importance of Professional Skepticism."

Hoag, M. L. & Kern, S. (2015). "Federal awards audit case: internal controls for compliance."

Hoag, M. L. & Davis, A. B. (2015). "Ethics continuing professional education requirements," targeted for Journal of Business Ethics.

Conference Presentations

Hoag, M. L. & Chuang, T. (2017-2018). *Big Data & Accounting: A Survey of Academics*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Hoag, M. L. & Saucedo, G. (2016-2017). *Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case*. American Accounting Association Western Regional Meeting, San Francisco, California.

Hoag, M. L. & Saucedo, G. (2016-2017). *Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Hoag, M. L. (2015-2016). *Evaluating the PCAOB's proposed other information auditing standard: the audit expectations gap, professional skepticism and related academic literature*. American Accounting Association: Western Regional Conference, Seattle, Washington.

Hoag, M. L. (2015-2016). *Evaluating the PCAOB's proposed other information auditing standard: the audit expectations gap, professional skepticism and related academic literature*. Northwest Accounting Research Group, Leavenworth, Washington.

Hoag, M. & Kern, S. (2014-2015). *Federal Awards Audit Case: Internal Controls for Compliance*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

Birrer, G. E. (2012-2013). *Lease accounting revisited: a review of the FASB exposure draft on lease accounting*. Northwest Accounting Research Group, Leavenworth, Washington.

Hoag, M. L., Myring, M., & Schroeder, J. (2012-2013, October). *Has auditing become standardized? The association between audit quality and analyst forecast properties before and after SOX*. Northwest Accounting Research Group, Leavenworth, Washington.

Hoag, M. L., Schroeder, J. H., & Myring, M. J. (2012-2013, August). *Has auditing become standardized? The association between audit quality and analyst earnings forecast properties before and After the Sarbanes-Oxley Act of 2002*. Meeting of the American Accounting Association, Washington, District of Columbia.

Hoag, M. L. & Davis, A. B. (2011-2012, August). *Ethics CPE requirements: determinants and effects on AICPA disciplinary actions*. Ethics Research Symposium, Denver, Colorado.

Professional Development

DS: Research-Related Conference/Seminar

2014-2015: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting.
Attendee; Presenter; Paper reviewer

2011-2012: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting.
Attendee; Discussant; Paper reviewer

Other Professional Development

2015-2016: American Accounting Association: Western Regional Conference.

2015-2016: Northwest Accounting Research Group.

2014-2015: Boeing Field Trip. Attended the Gonzaga Faculty "Field Trip" to Boeing to network with Boeing professionals, learn more about the company and its engagement with our students and to share some of the unique aspects of our programs in the Gonzaga SBA. (1/10/2014)

2014-2015: CFA Annual Economic Forecasting Dinner (Spokane Chapter). Attended the Spokane Chapter of the CFA's 2015 Annual Economic Forecasting Dinner (3/12/2015)

2012-2013: Boeing Field Trip. Attended the Gonzaga Faculty "Field Trip" to Boeing to network with Boeing professionals, learn more about the company and its engagement with our students and to share some of the unique aspects of our programs in the Gonzaga SBA. (1/11/2013)

2012-2013: Meeting of the American Accounting Association.

Attendee; Presenter; Discussant; Paper reviewer

2012-2013: Northwest Accounting Research Group. Attendee; Presenter; Paper reviewer

2011-2012: Ethics Research Symposium. Attendee; Presenter

Professional Seminars / Workshops

2014-2015: KPMG CPE Seminar.

Attended CPE Seminar: Hot Topics in Accounting and Legislative Tax Update Seminar (6/10/2014)

2014-2015: Moss Adams CPE Seminar.

Attended CPE Seminar: New OMB Grant Reform: Getting to Know the Super-Circular (7/31/2014)

2014-2015: Deloitte Foundation / Federation of Schools of Accountancy - Faculty Consortium.

Attended this faculty conference as Gonzaga's representative to learn about the new revenue standard, which will soon be finalized and implementation is required beginning 2018. This new standard will need to be incorporated into coursework to prepare our students for their careers and to ensure their success on the CPA exam.

Service

Service to the Institution

California State, Sacramento

University Assignments

Faculty Advisor:

2011-2012: Beta Alpha Psi, Beta Phi Chapter

Gonzaga University

College Assignments

Chair:

2017-2018 – 2018-2019: Strategic Mission and Planning Committee

2014-2015 – 2015-2016: Strategic Mission and Planning Committee

Member:

- 2017-2018: Strategic Mission and Planning (SMP)
- 2014-2015 – 2017-2018: Jesuit Legacy Task Force
- 2013-2014: Strategic Mission and Planning Committee (Spring)
- 2013-2014: Strategic Mission and Planning Committee (Fall)
- 2012-2013: Strategic Mission and Planning Committee

University Assignments**Committee Member:**

- 2014-2015 – 2017-2018: Gonzaga Alumni Board of Directors
- 2013-2014 – 2017-2018: Academic Council - Policy and Planning Committee

Other Institutional Service Activities:

- 2019-2020: Senator (Faculty Senate) - SBA
- 2013-2014: Alumni Board of Directors

Service to the Profession**Academic Conference: Discussant**

2011-2012 – 2012-2013: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Washington D.C., District of Columbia (International).

Reviewer: Ad Hoc Reviewer for a Journal

- 2019-2020: Financial Reporting (International).
- 2018-2019: Journal of International Business Education (International).
- 2016-2017: Advances in Accounting (International).
- 2014-2015: Information Systems Frontiers (Unknown).
- 2012-2013: Advances in Accounting (International).
- 2011-2012: Research in Accounting Regulation (International).

Reviewer: Conference Paper

- 2015-2016: American Accounting Association: Western Regional Conference, Seattle, Washington (Regional).
- 2014-2015 – 2015-2016: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting (International).
- 2014-2015: American Accounting Association Western Regional Meeting, Coronado / San Diego, California (Regional).
Note: did not attend conference
- 2011-2012 – 2012-2013: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Washington D.C., District of Columbia (International).

Service to the Community**Positions Held in Civic Organizations**

- 2015-2016 – 2018-2019: Spokane International Academy (Public Charter School) - Director, Treasurer
- 2011-2012: Sacramento Choral Society and Orchestra, Director/Treasurer for this regional arts organization

Honors/Awards**Award**

- 2016-2017: , American Accounting Association Western Regional Meeting.
- 2013-2014: SBA Faculty Fellowship, Gonzaga School of Business Administration (Faculty Enrichment Fund).
- 2012-2013: SBA Faculty Research Fellowship, Gonzaga School of Business Administration (Jepson Fund).

Miscellaneous

- 2014-2015 - Committee Member - Sophomore Advisor Hiring Committee : Committee responsibilities largely fulfilled during

the month of June 2014.

2015-2016 - Committee Member - Sophomore Advisor Hiring Committee : Committee responsibilities primarily fulfilled on the interview day (6/18) and in a brief planning meeting occurring previous to this.

Sara Kern, Ph.D.
Professor
Accounting
School of Business Administration
kern@gonzaga.edu

Academic Background

Ph.D. State University of New York - Buffalo.

Title: *Corporate Governance*

B.S. Cornell University.

Professional Certifications

Certified Public Accountant, 2010, Washington.

Limited Commission Officer (Spokane Police Department), 2010, Spokane, WA.

Certified Fraud Examiner, 2009, United States.

Certified Public Accountant (inactive), 1993, New York.

Professional Memberships

American Accounting Association - Teaching Learning and Curriculum Section, 2014 - present

Information Systems Audit and Control Association (academic advocate member), 2011 - present

American Accounting Association - Forensic Accounting Section, 2010 - present

Spokane County Financial Fraud and Identity Theft Task Force, 2010 - 2012

Association of Certified Fraud Examiners, 2009 - present

Association of Certified Fraud Examiners - Spokane Chapter, 2009 - present

American Accounting Association - Auditing Section, 2006 - 2019

American Society of Women Accountants (now Accounting and Financial Women's Alliance), 2005 - 2008

American Accounting Association, 2004 - present

Work Experience

Employment Experience

Academic

Assistant Professor, School of Business Administration, Gonzaga University (September, 2005 - Present), Spokane, Washington.

Lecturer, College of Agriculture and Life Sciences, Cornell University (September, 2001 - September, 2004), Ithaca, New York.

Instructor, State University of New York at Buffalo (September, 1995 - 2000), Buffalo, New York.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Information Systems (Bachelors), Audit Research & Practice (Masters), Auditing (Bachelors), Auditing (Masters), Directed Study (Masters), Forensic Accounting Lab (Masters), Fraud & Forensic Examination (Masters), Principles of Accounting I (Bachelors), Principles of Accounting II (Bachelors), Principles of Management (Bachelors), Professional Ethics (Bachelors), Professional Ethics (Bachelors), Special Topic Seminar (Bachelors), Special Topics Skills Course (Bachelors)

Courses taught, but not in the Schedule:

Professional Ethics

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--------------------------------------|-----|-----|-----|-------|
| Articles in Refereed Journals | 4 | 5 | 5 | 14 |
| Articles-in-Progress (All) | 1 | | 5 | 6 |
| Presentations of Refereed Papers | 7 | 5 | 26 | 38 |
| Presentations of Non-Refereed Papers | | 3 | 12 | 15 |

Refereed Articles

Applied or Integrative/application Scholarship

Brody, R., Cox, V., & Kern, S. (2015). Gender Equity in the Accounting Profession: Progress or Good Marketing. *Accounting Educator's Journal*, 25 (Dec), 131-147.

Bolt-Lee, C., & Kern, S. (2015). Highlights of Forensic Accounting Research. *Journal of Accountancy*.

Brody, R., Melendy, S., & Perry, F. (2012). Commentary from the American Accounting Association's 2011 Annual Meeting Panel on Emerging Issues in Fraud Research. *Accounting Horizons*, 26 (3), 513-531, doi: 10.2308/acch-50175.

Huefner, R., & Melendy, S. (2009). Multiple Dipping for Dollars. *Fraud Magazine*, 23 (3), 20-23.

Melendy, S., & Huefner, R. (2007). The Role of the CPA in Corporate Compliance Committees. *CPA Journal*, The, 77 (2) 64-68.

Basic or Discovery Scholarship

Brody, R., Kern, S., & Ogunade, K. (2020). An insider's look at the rise of Nigerian 419 scams. *Journal of Financial Crime*, doi: <https://doi.org/10.1108/JFC-12-2019-0162>.

DeBoskey, D., & Kern, S. (2015). Effect of Deregulation and Capital Market Incentives on Voluntary Disclosure in the Electric Utility Industry. *International Journal of Economics and Business Research*, 9 (2), 186-220, doi: 10.1504/IJEER.2015.067365.

Melendy, S., & Huefner, R. J. (2011). Monitoring Legal Compliance: The Growth of Compliance Committees. *Accounting Perspectives*, 10 (4), 241-263, doi: 10.1111/j.1911-3838.2011.00026.x.

Kimbro, M., & Melendy, S. (2010). Financial Performance and Voluntary Environmental Disclosures during the Asian Financial Crisis: The Case of Hong Kong. *International Journal of Business Performance Management*, 12 (1), 72-85, doi: 10.1504/IJBPM.2010.036042.

Teaching and Learning Scholarship

Dow, K. E., Watson, M. W., Shea, V. J., & Kern, S. (2018). An Accounting Ethics Case from Multiple Perspectives. *Journal of Accounting Education*, doi: <https://doi.org/10.1016/j.jaccedu.2018.04.003>.

Kern, S., & Weber, G. (2016). Implementing a Real-World Fraud Investigation Class: The Justice for Fraud Victims Project. *Issues in Accounting Education*, 31 (3), 255-289.

Barone, G. J., Melendy, S., & Weber, G. J. (2012). CFEs in the Classroom: Get Involved in Higher Education: Numerous Opportunities Exist for CFEs Who Want to Participate in the Education of Future Fraud Fighters. *Fraud Magazine*, 27 (1), 12-14.

Doran, M., Melendy, S., & Riley, R. (2011). Service Learning Activities: Students Putting Their Skills on the Line to Assist Real Companies. *Fraud Magazine*, 26 (4), 14-16.

Kern, S., & Law, D. W. (2011). Paper Airplanes, Inc.: Utilizing an In-class Case to Demystify Process Costing. *Journal of the International Academy for Case Studies*, 17 (6), 107-111, 131-133.

Presentations of Refereed Papers

International

Jimenez-Andrade, J. & Kern, S. (2020-2021, August). *Restitution to Public Aug. 10, 2020 Interest or Victims? Capital*

Markets Reaction to Settled Fines to Avoid Jury Trial After Alleged Firms' Misbehavior. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

Brody, R., Kern, S., & Ogunade, K. (2019-2020, March). *An insider's look at the rise of Nigerian 419 scams.* American Accounting Association - Forensic Accounting Section, Washington, District of Columbia.

Jimenez-Andrade, J. & Kern, S. (2019-2020, March). *Restitution to Public Interest or Victims? Capital Markets Reaction to Settled Fines to Avoid Jury Trial After Alleged Firms' Misbehavior.* American Accounting Association: Forensic Accounting Section, Washington, District of Columbia.

Kern, S. & Brajcich, A. (2019-2020, August). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business.* American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, San Francisco, California.

Kern, S., Johnson, P., & Dow, K. (2017-2018, August). *A Methodology for Developing a Case-Based Fraud Examination Course.* American Accounting Association Conference, San Diego, California.

Brody, R., Cox, V., & Kern, S. (2014-2015, March). *Gender Equity in the Accounting Profession: Progress or Good Marketing.* American Accounting Association Conference, Chicago, Illinois.

Kranacher, M., Kern, S., Rezaee, Z., & Riley, R. (2014-2015, March). *Why Many Audits Still Fail to Detect Fraud and How We Can Improve Those Outcomes.* American Accounting Association - Forensic Accounting Section, Denver, Colorado.

Hoag, M. & Kern, S. (2014-2015). *Federal Awards Audit Case: Internal Controls for Compliance.* American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

National

Kern, S. (2020-2021, March). *Online and Hybrid Teaching During a Pandemic.* American Accounting Association - Forensic Accounting Section, SPOKANE, Washington.

Kern, S. & Brajcich, A. (2018-2019). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business.* American Accounting Association - Forensic Accounting Section, St. Louis, Missouri.

Kern, S. & Brajcich, A. (2018-2019, November). *Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business.* AAA - Teaching Learning and Curriculum section mid-year Colloquium, Dallas, Texas.

Kern, S., Johnson, P., & Dow, K. (2017-2018, March). *A Methodology for Developing a Case-Based Fraud Examination Course.* American Accounting Association - Forensic Accounting Section, Dallas, Texas.

Kern, S. (2016-2017). *A Methodology for Developing a Case-Based Fraud Examination Course.* American Accounting Association: Forensic Accounting Section, Orlando, Florida.

Kern, S. (2016-2017). *A Case of Purchasing Fraud.* American Accounting Association Conference, New York, New York.

Kern, S., Dow, K., & Watson, M. (2015-2016, March). *A Case of Purchasing Fraud.* American Accounting Association - Forensic Accounting Section, Charlotte, North Carolina.

Kern, S. (2013-2014). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation to Tax Provisions to Business.* American Accounting Association Conference, Anaheim, California.

Kern, S. (2012-2013, August). *A Case of Purchasing Fraud.* American Accounting Association Conference, Washington, District of Columbia.

Kern, S., Johnson, P., & Dow, K. (2012-2013, August). *A Methodology for Developing a Case-based Fraud Examination Course.* American Accounting Association Conference, Washington, District of Columbia.

Kern, S. (2011-2012, April). *New Horizons in Service-Learning Across Gonzaga University's School of Business.* Continuums of Service Conference, Seattle, Washington.

Kern, S. (2011-2012, March). *A Case of Purchasing Fraud.* American Accounting Association - Forensic Accounting Section, Chicago, Illinois.

Kern, S. & Huefner, R. (2011-2012). *Monitoring Legal Compliance: The Growth of Compliance Committees.* American Accounting Association Conference, Denver, Colorado.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project.* American Accounting Association - Forensic

Accounting Section, New Orleans, Louisiana.

Kern, S. (2010-2011). *Monitoring Legal Compliance: the Growth of Compliance Committees*. American Accounting Association - Forensic Accounting Section, New Orleans, Louisiana.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association Conference, San Francisco, California.

Regional

Kern, S. & Brajcich, A. (2018-2019). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. AAA Western Regional Meeting, Newport Beach, California.

Kern, S., Johnson, P., & Dow, K. (2017-2018, April). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2016-2017). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association: Western Regional Conference, San Francisco, California.

Kern, S., Dow, K., & Watson, M. (2016-2017, May). *A Case of Purchasing Fraud*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Seattle, Washington.

Kern, S., Dow, K., & Watson, M. (2015-2016, May). *A Case of Purchasing Fraud*. American Accounting Association Western Regional Meeting, Seattle, Washington.

Kern, S. & Porter, J. (2014-2015, May). *Preparing and Delivering a Successful Accounting Course*. American Accounting Association Western Regional Meeting, San Diego, California.

Kern, S. (2013-2014). *Teaching Boot Camp: Basic Tools and Techniques for Success as an Instructor*. American Accounting Association: Western Regional Conference, Salt Lake City, Utah.

Kern, S. & Brajcich, A. (2012-2013, April). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation to Tax Provisions to Business*. American Accounting Association: Western Regional Conference, San Francisco, California.

Kern, S. (2011-2012, April). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2011-2012, April). *A Case of Purchasing Fraud*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2011-2012, April). *A Methodology for Developing a Case-based Fraud Examination Course*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Barone, G. & Kern, S. (2011-2012). *The Incremental Effects of Corporate Compliance Committees on Measures of Earnings Management*. Northwest Accounting Research Group, Leavenworth, Washington.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *Experiential and Service Learning Opportunities in Fraud and Forensic Accounting*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *Monitoring Legal Compliance: the Growth of Compliance Committees*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Presentations of Non-Refereed Papers

International

Allen, R., Churyk, N., Eining, M., & Kern, S. (2014-2015, March). *Experiential and Service Learning*. Invited presentation at American Accounting Association Conference, Chicago, Illinois.

Kern, S. (2014-2015, July). *The Justice for Fraud Victims Project: How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at Seventh-day Adventist Business Teachers Conference, Berrien Springs, Michigan.

Kern, S. (2012-2013, June). *Sustaining an Anti-Fraud Curriculum in Higher Education*. Invited presentation at Association of Certified Fraud Examiners Conference, Las Vegas, Nevada.

Local

Kern, S. (2013-2014, June). *Rules, Regulations, and Ethics Training for CPAs in Washington*. Invited presentation at Accounting and Financial Women's Alliance Northwest Conference, Spokane, Washington.

National

Kern, S. (2016-2017, May). *Using Experiential Learning in the Auditing Course*. Invited presentation at American Accounting Association, Auditing Section, Webinar, Virtual.

Kern, S. (2016-2017, August). *Forensic Accounting Education*. Invited presentation at CARE Conference: Perspectives on Fraud, Lessburg, Virginia.

Kern, S. (2013-2014). *A Methodology for Developing a Case-based Fraud Examination Course*. American Accounting Association Conference, Anaheim, California.

Kern, S. & Weber, G. (2012-2013, August). *The Justice for Fraud Victims Project*. Invited presentation at American Accounting Association Conference, Washington, District of Columbia.

Kern, S. (2011-2012, March). *Innovative Learning Opportunities in Fraud and Forensic Accounting*. Invited presentation at American Accounting Association - Forensic Accounting Section, Chicago, Illinois.

Kern, S. & Weber, G. (2011-2012). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Kern, S. (2011-2012). *Experiential and Service Learning Opportunities in Fraud and Forensic Accounting*. American Accounting Association Conference, Denver, Colorado.

Kern, S. & Weber, G. (2011-2012, August). *2011 Ernst & Young Innovation in Teaching Accounting award Honorable Mention*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Kern, S. (2010-2011). *The Justice for Fraud Victims Project*. Invited presentation at Georgia Southern University, Fifth Annual Fraud and Forensic Accounting Conference, Savannah, Georgia.

Melendy, S. (2009-2010, May). *Justice for Fraud Victims Project*. Invited presentation at National Association of Attorney Generals, Training and Research Institute, Best Practices in Serving Crime Victims, Chicago, Illinois.

Regional

Kern, S. (2010-2011). *Building Partnerships Between Academics and Professionals: Working Together to Prepare the Next Generation of Accountants*. Invited presentation at American Accounting Association: Western Regional Conference, Newport Beach, California.

Grants

Service

2010-2011: Kern, S. Service Learning Advisory Board - Faculty Engagement mini-grant, Principal Investigator.

2010-2011: Kern, S. Spokane County Financial Fraud and Identity Theft Task Force grant, Principal Investigator.

Working Papers

Jimenez-Andrade, J. & Kern, S. (2020). "Restitution to Public Aug. 10, 2020 Interest or Victims? Capital Markets Reaction to Settled Fines to Avoid Jury Trial After Alleged Firms' Misbehavior."

Dow, K., Watson, M., & Kern, S. (2015). "A Case of Purchasing Fraud."

Hoag, M. & Kern, S. (2015). "Federal Awards Audit Case: Internal Controls for Compliance."

Kern, S. & Porter, J. (2015). "Preparing and Delivering a Successful Accounting Course."

Kern, S., Johnson, P., & Dow, K. (2015). "A Methodology for Developing a Case-based Fraud Examination Course," targeted for Journal of Forensic Accounting Research.

Kern, S. & Brajcich, A. (2014). "Auto Financial Inc: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business."

Conference Presentations

Kern, S. (2020-2021, March). *Online and Hybrid Teaching During a Pandemic*. American Accounting Association - Forensic Accounting Section, SPOKANE, Washington.

Jimenez-Andrade, J. & Kern, S. (2020-2021, August). *Restitution to Public Aug. 10, 2020 Interest or Victims? Capital Markets Reaction to Settled Fines to Avoid Jury Trial After Alleged Firms' Misbehavior*. American Accounting Association Annual

Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

Brody, R., Kern, S., & Ogunade, K. (2019-2020, March). *An insider's look at the rise of Nigerian 419 scams*. American Accounting Association - Forensic Accounting Section, Washington, District of Columbia.

Jimenez-Andrade, J. & Kern, S. (2019-2020, March). *Restitution to Public Interest or Victims? Capital Markets Reaction to Settled Fines to Avoid Jury Trial After Alleged Firms' Misbehavior*. American Accounting Association: Forensic Accounting Section, Washington, District of Columbia.

Kern, S. & Brajcich, A. (2019-2020, August). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, San Francisco, California.

Kern, S. & Brajcich, A. (2018-2019). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. American Accounting Association - Forensic Accounting Section, St. Louis, Missouri.

Kern, S. & Brajcich, A. (2018-2019). *IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. AAA Western Regional Meeting, Newport Beach, California.

Kern, S. & Brajcich, A. (2018-2019, November). *Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business*. AAA - Teaching Learning and Curriculum section mid-year Colloquium, Dallas, Texas.

Kern, S., Johnson, P., & Dow, K. (2017-2018, April). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S., Johnson, P., & Dow, K. (2017-2018, March). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association - Forensic Accounting Section, Dallas, Texas.

Kern, S., Johnson, P., & Dow, K. (2017-2018, August). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association Conference, San Diego, California.

Kern, S. (2016-2017). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association: Forensic Accounting Section, Orlando, Florida.

Kern, S. (2016-2017). *A Methodology for Developing a Case-Based Fraud Examination Course*. American Accounting Association: Western Regional Conference, San Francisco, California.

Kern, S. (2016-2017, May). *Using Experiential Learning in the Auditing Course*. Invited presentation at American Accounting Association, Auditing Section, Webinar, Virtual.

Kern, S. (2016-2017). *A Case of Purchasing Fraud*. American Accounting Association Conference, New York, New York.

Kern, S. (2016-2017, August). *Forensic Accounting Education*. Invited presentation at CARE Conference: Perspectives on Fraud, Lessburg, Virginia.

Kern, S., Dow, K., & Watson, M. (2016-2017, May). *A Case of Purchasing Fraud*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Seattle, Washington.

Kern, S., Dow, K., & Watson, M. (2015-2016, May). *A Case of Purchasing Fraud*. American Accounting Association Western Regional Meeting, Seattle, Washington.

Kern, S., Dow, K., & Watson, M. (2015-2016, March). *A Case of Purchasing Fraud*. American Accounting Association - Forensic Accounting Section, Charlotte, North Carolina.

Kern, S. & Porter, J. (2014-2015, May). *Preparing and Delivering a Successful Accounting Course*. American Accounting Association Western Regional Meeting, San Diego, California.

Allen, R., Churyk, N., Eining, M., & Kern, S. (2014-2015, March). *Experiential and Service Learning*. Invited presentation at American Accounting Association Conference, Chicago, Illinois.

Brody, R., Cox, V., & Kern, S. (2014-2015, March). *Gender Equity in the Accounting Profession: Progress or Good Marketing*. American Accounting Association Conference, Chicago, Illinois.

Kranacher, M., Kern, S., Rezaee, Z., & Riley, R. (2014-2015, March). *Why Many Audits Still Fail to Detect Fraud and How We Can Improve Those Outcomes*. American Accounting Association - Forensic Accounting Section, Denver, Colorado.

Hoag, M. & Kern, S. (2014-2015). *Federal Awards Audit Case: Internal Controls for Compliance*. American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, Atlanta, Georgia.

Kern, S. (2014-2015, July). *The Justice for Fraud Victims Project: How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at Seventh-day Adventist Business Teachers Conference, Berrien Springs, Michigan.

Kern, S. (2013-2014). *Teaching Boot Camp: Basic Tools and Techniques for Success as an Instructor*. American Accounting Association: Western Regional Conference, Salt Lake City, Utah.

Kern, S. (2013-2014, June). *Rules, Regulations, and Ethics Training for CPAs in Washington*. Invited presentation at Accounting and Financial Women's Alliance Northwest Conference, Spokane, Washington.

Kern, S. (2013-2014). *A Methodology for Developing a Case-based Fraud Examination Course*. American Accounting Association Conference, Anaheim, California.

Kern, S. (2013-2014). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation to Tax Provisions to Business*. American Accounting Association Conference, Anaheim, California.

Kern, S. (2012-2013, June). *Sustaining an Anti-Fraud Curriculum in Higher Education*. Invited presentation at Association of Certified Fraud Examiners Conference, Las Vegas, Nevada.

Kern, S. & Brajcich, A. (2012-2013, April). *Auto Financial, Inc.: Utilizing Tax Incentives to Illustrate the Implementation to Tax Provisions to Business*. American Accounting Association: Western Regional Conference, San Francisco, California.

Kern, S. (2012-2013, August). *A Case of Purchasing Fraud*. American Accounting Association Conference, Washington, District of Columbia.

Kern, S. & Weber, G. (2012-2013, August). *The Justice for Fraud Victims Project*. Invited presentation at American Accounting Association Conference, Washington, District of Columbia.

Kern, S., Johnson, P., & Dow, K. (2012-2013, August). *A Methodology for Developing a Case-based Fraud Examination Course*. American Accounting Association Conference, Washington, District of Columbia.

Kern, S. (2011-2012, April). *New Horizons in Service-Learning Across Gonzaga University's School of Business*. Continuums of Service Conference, Seattle, Washington.

Kern, S. (2011-2012, April). *A Case of Purchasing Fraud*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2011-2012, April). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2011-2012, April). *A Methodology for Developing a Case-based Fraud Examination Course*. American Accounting Association: Western Regional Conference, Vancouver, Washington.

Kern, S. (2011-2012, March). *A Case of Purchasing Fraud*. American Accounting Association - Forensic Accounting Section, Chicago, Illinois.

Kern, S. (2011-2012, March). *Innovative Learning Opportunities in Fraud and Forensic Accounting*. Invited presentation at American Accounting Association - Forensic Accounting Section, Chicago, Illinois.

Kern, S. (2011-2012). *Experiential and Service Learning Opportunities in Fraud and Forensic Accounting*. American Accounting Association Conference, Denver, Colorado.

Kern, S. & Huefner, R. (2011-2012). *Monitoring Legal Compliance: The Growth of Compliance Committees*. American Accounting Association Conference, Denver, Colorado.

Kern, S. & Weber, G. (2011-2012). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Barone, G. & Kern, S. (2011-2012). *The Incremental Effects of Corporate Compliance Committees on Measures of Earnings Management*. Northwest Accounting Research Group, Leavenworth, Washington.

Kern, S. & Weber, G. (2011-2012, August). *2011 Ernst & Young Innovation in Teaching Accounting award Honorable Mention*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Kern, S. (2010-2011). *The Justice for Fraud Victims Project*. Invited presentation at Georgia Southern University, Fifth Annual Fraud and Forensic Accounting Conference, Savannah, Georgia.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association - Forensic Accounting Section, New Orleans, Louisiana.

Kern, S. (2010-2011). *Monitoring Legal Compliance: the Growth of Compliance Committees*. American Accounting Association - Forensic Accounting Section, New Orleans, Louisiana.

Kern, S. (2010-2011). *Experiential and Service Learning Opportunities in Fraud and Forensic Accounting*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *Building Partnerships Between Academics and Professionals: Working Together to Prepare the Next Generation of Accountants*. Invited presentation at American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *Monitoring Legal Compliance: the Growth of Compliance Committees*. American Accounting Association: Western Regional Conference, Newport Beach, California.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association Conference, San Francisco, California.

Melendy, S. (2009-2010, May). *Justice for Fraud Victims Project*. Invited presentation at National Association of Attorney Generals, Training and Research Institute, Best Practices in Serving Crime Victims, Chicago, Illinois.

Service

Service to the Institution

Gonzaga University

Department Assignments

Chair:

2017-2018: Search Committee for Accounting Faculty member

College Assignments

Chair:

2015-2016: Graduate Committee

Faculty Advisor:

2006-2007 – 2009-2010: Faculty Advisor, Beta Gamma Sigma

Member:

2020-2021: Belonging, Equity, Inclusion and Diversity committee

2016-2017 – 2019-2020: Graduate Committee

2017-2018 – 2018-2019: Graduate Committee

2013-2014 – 2014-2015: ACCT: Accreditation

2005-2006 – 2011-2012: Student Services Committee

University Assignments

Committee Chair:

2014-2015 – 2019-2020: University Elections Committee

Committee Member:

2009-2010 – 2012-2013: Service Learning Advisory Board

2007-2008 – 2008-2009: Ratings Instrument Skewing Committee (examine teaching evaluations)

Faculty Advisor:

2013-2014 – 2015-2016: Students with Diabetes Club

2011-2012 – 2014-2015: Faculty Advisor, Beta Alpha Psi, Iota Delta Chapter

Service to the Profession

Chair: Committee / Task Force

2019-2020 – 2020-2021: American Accounting Association - Teaching, Learning and Curriculum Section Awards

Committee (National). Invited to serve as the Chair of the Awards Committee (select the annual outstanding education research award, outstanding teaching innovation award, and lifetime achievement award for the Teaching, Learning and Curriculum section of AAA)

2019-2020: American Accounting Association - Forensic Accounting Section (National). Invited to be the Chair of the Education Committee for the Forensic Accounting Section of the American Accounting Association.

2014-2015: American Accounting Association Conference (International). Invited to serve as Section Liaison Chair for the American Accounting Association 2015 Annual Meeting (international conference). Responsible for oversight and advisory resources for 16 Section Liaisons.

Chair: Conference / Track / Program

2013-2014: American Accounting Association - Forensic Accounting Section (National).

Assistant Program Chair for the Forensic Accounting section for the American Accounting Association 2013 Annual meeting
Program Chair for the Forensic Accounting section for the American Accounting Association 2014 Annual meeting

2012-2013: American Accounting Association - Forensic Accounting Section (National).

Assistant Program Chair for the Forensic Accounting section for the American Accounting Association 2013 Annual meeting
Program Chair for the Forensic Accounting section for the American Accounting Association 2014 Annual meeting

Reviewer - Article / Manuscript

2018-2019 – 2020-2021: Issues in Accounting Education (International).

2017-2018 – 2020-2021: Journal of Accounting Education (International).

2015-2016 – 2020-2021: Journal of Forensic Accounting Research (National).

2018-2019: American Accounting Association - Forensic Accounting Section (National). reviewed two articles for the national AAA Forensic Accounting section's conference

2014-2015: American Accounting Association: Western Regional Conference (Regional).

2012-2013 – 2013-2014: American Accounting Association Western Regional Meeting (Regional).

2010-2011 – 2012-2013: American Accounting Association Conference (National).

Reviewer - Book / Textbook

2014-2015: Skills for Accounting and Auditing Research by 2014 Shelby Collins (2nd edition, Cambridge Business Publishers) (National). Reviewer for chapter 9

Member: Committee/Task Force

2020-2021: American Accounting Association - Forensic Accounting section Awards Committee (National). Awards Committee (annual)

2013-2014 – 2018-2019: American Accounting Association - Teaching, Learning and Curriculum Section Awards Committee (National).

2016-2017: American Accounting Association - Forensic Accounting Section (Regional). Western Regional Coordinator for the Forensic Accounting Section of the American Accounting Association. Responsibilities include reviewing submissions and moderating sessions.

2015-2016: American Accounting Association - Forensic Accounting Section (Regional).

serve as Section Liaison for the Western Region

2014-2015: American Accounting Association - Forensic Accounting Section (Regional).

serve as Section Liaison for the Western Region

2014-2015: White Paper - Framework for Taxonomy of Fraud (National). Invited by FINRA (Financial Industry Regulatory Authority) to participate on task force to develop a fraud taxonomy (see link)

2010-2011 – 2012-2013: American Accounting Association - Forensic Accounting Section (Regional). serve as Section Liaison for the Western Region

2011-2012: American Accounting Association - Forensic Accounting Section (National).

Member of Awards Committee for the Forensic Accounting Section of the American Accounting Association

2010-2011: American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting (National).

Invited to serve on Steering Committee for American Accounting Association National Conference on Teaching and Learning in Accounting (August 2011).

Officer: Organization / Association

2016-2017 – 2017-2018: American Accounting Association: Western Regional Conference (National). President (2016 – 2017)

Program Chair / President-Elect (2015 – 2016)

Paper Chair (2014 – 2015)

Secretary/Treasurer (2013 – 2014)

2016-2017: American Accounting Association: Western Regional Conference (National).

President (nominated for 2016 – 2017)

Program Chair / President-Elect (2015 – 2016)

Paper Chair (2014 – 2015)

Secretary/Treasurer (2013 – 2014)

2015-2016: American Accounting Association: Western Regional Conference (National).

President (nominated for 2016 – 2017)

Program Chair / President-Elect (2015 – 2016)

Paper Chair (2014 – 2015)

Secretary/Treasurer (2013 – 2014)

2014-2015: American Accounting Association: Western Regional Conference (National).

President (nominated for 2016 – 2017)

Program Chair / President-Elect (2015 – 2016)

Paper Chair (2014 – 2015)

Secretary/Treasurer (2013 – 2014)

2013-2014: American Accounting Association: Western Regional Conference (National).

President (nominated for 2016 – 2017)

Program Chair / President-Elect (2015 – 2016)

Paper Chair (2014 – 2015)

Secretary/Treasurer (2013 – 2014)

Reviewer - External Tenure

2019-2020 – 2020-2021: Seattle University (Unknown). reviewed candidate for tenure and promotion to Associate Professor

2019-2020: Montana State University (Regional). Served as outside reviewer for candidate up for promotion from Associate Professor to Full Professor. I wasn't sure what category to put this activity into but the work was practically identical to a tenure review (maybe slightly more stringent) so I categorized it here.

2018-2019: University of Alaska - Anchorage (National). External Reviewer for Dr. Gokhan Karahan -- tenure and promotion to Full Professor.

2016-2017: University of South Florida (Unknown).

2013-2014: St. Thomas University (National). Dr. Stephanie Grimm at St. Thomas University

Service to the Community

Chair of a Committee

2005-2006 – 2011-2012: Juvenile Diabetes Research Foundation, Accounting Chairperson, Walk to Cure Diabetes

Other Community Service Activities

2013-2014 – 2020-2021: Juvenile Diabetes Research Foundation - Walk to Cure T1D

2004-2005 – 2016-2017: Juvenile Diabetes Research Foundation - Golf Tournament, Volunteer Accountant

Positions Held in Civic Organizations

2017-2018 – 2020-2021: The Glenrose Association

2016-2017: Board of Directors, Chair, Finance Committee, Center for Justice

2009-2010 – 2016-2017: Women Helping Women Fund Annual Benefit Luncheon, Volunteer Accountant

2006-2007 – 2011-2012: Juvenile Diabetes Research Foundation, Treasurer

2006-2007 – 2007-2008: American Society of Women Accountants (now Accounting and Financial Womens Alliance), Corresponding Secretary

Honors/Awards

Award

2020-2021: SBA Summer Faculty Fellowship, Gonzaga University - School of Business Administration.

2019-2020: Barnes Research Award (Fellowship Award), Gonzaga University - School of Business Administration.

2018-2019: IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Provisions to Business, American Accounting Association - Forensic Accounting Section. Paper won "Best Educational Paper" at the meeting.

2017-2018: Loeken SBA Vision and Values Award, Gonzaga University - School of Business Administration.

2015-2016: Robert and Alice Jepson Jr. Fellowship Recipient, Gonzaga - School of Business Administration.

2014-2015: Robert and Alice Jepson Jr Fellowship Recipient, Gonzaga - School of Business Administration.

2010-2011 – 2013-2014: Robert and Alice Jepson Jr. Fellowship Recipient, Gonzaga - School of Business Administration.

2012-2013: Innovation in Accounting Education Award, American Accounting Association: National Conference.

2010-2011: Exemplary Faculty Award, Gonzaga University. Award is for Research, Teaching, and Service

2010-2011: AAA Innovation in Accounting Award - Honorable Mention, American Accounting Association.

2010-2011: Forensic Accounting Section Best Teaching Innovation, American Accounting Association - Forensic Accounting Section.

2010-2011: Loeken Academic Excellence Award, Gonzaga - School of Business Administration.

2009-2010: Mark Chain/FSA Teaching Innovation Award, AICPA and Federation of Schools of Accountancy.

2008-2009 – 2009-2010: Robert and Alice Jepson Jr. Fellowship Recipient, Gonzaga - School of Business Administration.

2005-2006 – 2006-2007: Robert and Alice Jepson Jr. Fellowship Recipient, Gonzaga - School of Business Administration.

Honor

2010-2011: Honorary Member Alpha Sigma Nu (Jesuit Honor Society), Alpha Sigma Nu (Jesuit Honor Society).

2009-2010: Nominated for Catalyst Award for Organization of the Year, Catalyst (Spokane).

2009-2010: Police Chief Citizens Award, Spokane Police Department.

Jillian LaBelle, M.Acc.
Instructor
Accounting
School of Business Administration
labellej@gonzaga.edu

Academic Background

M.Acc. Gonzaga University.

B.S. San Diego State University.

Professional Certifications

Certified Public Accountant, 2013

Professional Memberships

Spokane Estate Planning Council, 2016-2018

Construction Leadership Council, 2015-2018

American Institute of Certified Public Accountants, 2013-2020

Washington State Certified Public Accountants, 2013-2020

Work Experience

Employment Experience

Non-Academic

Tax Manager, Moss Adams (September, 2012 - August, 2018), Spokane, Washington. -Reviewed and prepared individual, partnership, S corporation, and trust income tax returns

-Assisted clients with compliance work, IRS communications, quarterly estimates, year-end planning and miscellaneous technical accounting services

-Specialized in the construction, car dealer services, and real estate industry groups • Supervised, coached, and trained staff and seniors

-Active in several firm committees including the Innovation Committee, People Cornerstone Committee, and Next Generation Dealer Services Committee

Consulting Experience

2018-2019: Jess Nicole Interiors, Tax Consultant -

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Analysis (Bachelors), Accounting Analysis (MBA), Principles of Accounting I (Bachelors), Principles of Accounting II (Bachelors)

Courses taught, but not in the Schedule:

Intellectual Contributions

Service

Service to the Institution

Unassigned

College Assignments

Member:

2020-2021: School of Business Undergraduate Curriculum Committee

University Assignments

Club Advisor:

2020-2021: Gonzaga Women in Business Club

Committee Member:

2020-2021: Gonzaga LMS (Blackboard) Review Committee

Service to the Community

Member of a Committee

2020-2021: Washington State Society of Certified Public Accountants

2020-2021: Young Member Leadership Committee- American Institute of Certified Public Accountants

Other Community Service Activities

2020-2021: United Way Volunteer Income Tax Assistance Program

2020-2021: Home Network

2020-2021: Jess Nicole Interiors

2020-2021: Second Harvest

Daniel W. Law, Ph.D.
Professor
Accounting
School of Business Administration
law@gonzaga.edu

Academic Background

Ph.D. Washington State University.

Title: *An Examination of Personality Traits as Moderating Factors of Exhaustion in Public Accounting*

M.Acc. Washington State University.

B.S. Brigham Young University.

Professional Certifications

Certified Public Accountant, 1997, Washington State.

Certified Public Accountant, 1994, Idaho.

Professional Memberships

Washington Society of Certified Public Accountants, 2009-present

American Accounting Association, 2001-2002

American Institute of Certified Public Accountants, 1997-present

Beta Gamma Sigma, 1991-present

Relevant Courses Taken

Relevant Courses

- Participated in Teaching Managerial Accounting Using Case Studies Web Conference (2011)
- Participated in and successfully completed The Competency Assessment in Distributed Education (CADE) Workshop (2010)
- Completed Launching and Executing Summer Internet Course Program (2006)
- Completed Ethics in Business Curriculum Program (2005)

Work Experience

Employment Experience

Academic

Instructor, Creighton University (January, 2016 - May, 2019), Omaha, Nebraska. • Co-develop doctoral course in Applied Accounting Research (Fall 2015 – Spring 2019) • Team teach doctoral course in Applied Accounting Research (Spring 2017 – Spring 2019) • Hybrid course with online and residency components • Behavioral research in accounting (my portion of the course)

Professor, Gonzaga University (September, 2013 - Present), Spokane, Washington.

Visiting Professor, Helsinki School of Economics (now Aalto University) (March, 2009 - Present), Helsingfors, Finland.

Visiting Professor, Chang Gung University (April, 2009 - April, 2009), Taoyuan City, Taiwan.

Associate Professor, Gonzaga University (September, 2008 - September, 2013), Spokane, Washington.

Assistant Professor, Gonzaga University (September, 2002 - September, 2008), Spokane, Washington.

Instructor, Washington State University (July, 1999 - November, 2001), Pullman, Washington.

Teaching Assistant and Instructor, Washington State University (August, 1998 - August, 2002), Pullman, Washington.
 Senior Accountant, LeMaster & Daniels PLLC (September, 1997 - August, 1998), Spokane, Washington.
 Instructor, Big Bend Community College (September, 1997 - December, 1997), Moses Lake, Washington.
 Accountant, Missionary Training Center, Brigham Young University (August, 1990 - December, 1991), Provo, Utah.

Teaching

Courses Taught

Courses from the Teaching Schedule: Business Behaving Badly (Masters), Business Behaving Badly (MBA), Buyer Behavior (MBA), Cost Accounting (Bachelors), Cost Accounting (Masters), Current Issues in Managerial Accounting (MBA), Directed Study (MBA), Federal Taxation (Bachelors), Managerial Accounting (MBA), Principles of Accounting II (Bachelors), Principles of Management (Bachelors), Special Topics (MBA)

Courses taught, but not in the Schedule:

DBA Accounting Research (Creighton University)
 MBA Financial Accounting (Helsinki School of Economics, Helsinki)
 MBA Managerial Accounting and Control (Aalto University, Helsinki)
 LAW3251 Accounting for Lawyers (Gonzaga University School of Law)

Teaching Activities

Thesis / Dissertation Committee - Member

2017-2018 - *The Millennial Impact on Alternative Work Arrangements (AWA) Support and the Profile of the AWA Naysayers in Public Accounting*. Maggie Knight, Jan 01, 2018 - Apr 06, 2018 (Spring)

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--|-----|-----|-----|-------|
| Articles in Refereed Journals | 6 | 4 | 5 | 15 |
| Articles-in-Progress (All) | 1 | 1 | | 2 |
| Publications in Refereed Conference Proceedings | 6 | 1 | 4 | 11 |
| Books, Monographs, Compilations, Manuals, Supplements, Chapters, Cases, Readings | | | 1 | 1 |
| Presentations of Refereed Papers | 13 | 3 | 5 | 21 |

Refereed Articles

Applied or Integrative/application Scholarship

Law, D. W., & Lin, T. (2014). The Effects of the Credit Crisis on the Shanghai Composite Index Using the Hilbert-Huang Transformation. *International Journal of Statistics and Economics*, 13 (1), 1-18.

Law, D. W., Chang, S., & Chang, H. (2011). The Impact of Personality on Depression among University Students in Taiwan. *Chang Gung Medical Journal*, 34 (5), 528-535.

Law, D. W. (2010). A Measure of Burnout for Business Students. *Journal of Education for Business*, 85 (4), 195-202.

Law, D. W. (2007). Exhaustion in University Students and the Effect of Coursework Involvement. *Journal of American College Health*, 55 (4), 239-245.

Basic or Discovery Scholarship

Knight, M. E., Cooper, M. L., & Law, D. W. (2021). Exhaustion and Job Performance in Public Accounting: The Mediating Role of Job Satisfaction. *Global Journal of Accounting and Finance*, 5 (1), 135-151.

Bishop-Monroe, R., Geng, X., & Law, D. W. (2019). How Can the Accounting Profession Attract a Diverse Generation Z. *CPA Journal, The*.

Cooper, M. L., Knight, M. E., Frazier, M. L., & Law, D. W. (2018). Conflict Management Style and Exhaustion in Public Accounting. *Managerial Auditing Journal*.

Law, D. W., & Patil, V. H. (2015). An Exploratory Study of the Effects of Exhaustion and Social Support on Business Students' Persistence. *Academy of Educational Leadership Journal*, 19 (3), 187-193.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2008). An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Exhaustion. *Advances in Accounting Behavioral Research*, 11, 129-153.

Law, D. W. (2005). Interactive Organizational Commitment and Hardiness in Public Accountants' Turnover. *Managerial Auditing Journal*, 20 (4), 383-393.

Teaching and Learning Scholarship

Law, D. W. (2014). A Successive, Comprehensive Exercise Useful for Learning Introductory Financial Accounting. *Journal of International Business Education*, 9.

Kern, S., & Law, D. W. (2011). Paper Airplanes, Inc.: Utilizing an In-class Case to Demystify Process Costing. *Journal of the International Academy for Case Studies*, 17 (6), 107-111, 131-133.

Law, D. W., & Xiong, Y. (2008). Student Case: Auditing a Private Third-Party Claims Processor for Medicare. *Journal of Forensic Accounting*, 9 (1), 178-188.

Law, D. W. (2008). Teaching Multiple Cost Accounting Concepts through an Integrative Case Study. *Journal of the International Society of Business Disciplines*, 4 (2), 12-19.

Law, D. W. (2007). Introduction to Managerial Accounting, 2nd Edition (Book Review). *Issues in Accounting Education*, 22 (1), 119-120.

Refereed Proceedings

Applied or Integrative/application Scholarship

Law, D. W. (2004). An Examination of the Factor Structure and Reliability of the Maslach Burnout Inventory Modified for Accounting Students. *Meeting of American Academy of Accounting and Finance*.

Basic or Discovery Scholarship

Law, D. W., & Patil, V. (2016). A Longitudinal Study of the Effects of Social Support and Exercise on University Business Students' Exhaustion. *Northwest Accounting Research Group Conference*.

Law, D. W., & Patil, V. H. (2015). An Exploratory Study of the Effects of Exhaustion and Social Support on Business Students' Persistence. *Allied Academies International Conference*.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2007). An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion. *Academic Business World International Conference*.

Law, D. W. (2001). The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students. *American Accounting Association Conference*.

Law, D. W. (2001). The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students. *William R. Wiley Research Exposition*.

Law, D. W. (2001). The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students. *American Accounting Association Western Regional Meeting*.

Teaching and Learning Scholarship

Law, D. W. (2012). Utilizing a Successive, Comprehensive Case in Introductory Accounting. *Allied Academies International Conference*.

Law, D. W., & Melendy, S. R. (2010). Paper Airplanes, Inc.: Utilizing an In-Class Case to Demystify Process Costing. *Allied Academies International Conference*.

Law, D. W. (2007). Teaching Multiple Cost Accounting Concepts through an Integrative Case Study. *International Society of Business Disciplines Semi-Annual Meeting*.

Law, D. W., & Xiong, Y. (2005). Auditing a Private Third-Party Claims Processor for Medicare - A Case Study. *Meeting of American Academy of Accounting and Finance*.

Chapters, Cases, Readings, Supplements

Chapters

Law, D. W., & Xiong, Y. (2013). Auditing a Private Third-Party Claims Processor for Medicare. *Case Studies in Forensic Accounting and Fraud Auditing*. CCH.

Presentations of Refereed Papers

International

Knight, M. E., Cooper, M. L., & Law, D. W. (2020-2021). *Exhaustion and Job Performance in Public Accounting: The Mediating Role of Job Satisfaction*. American Accounting Association - Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest & Gender Issues and Worklife Balance Sections and the Canadian Alternative Accounts Conference, Virtual, Virtual.

Law, D. W. & Patil, V. H. (2014-2015, April). *An Exploratory Study of the Effects of Exhaustion and Social Support on Business Students' Persistence*. Allied Academies International Conference, New Orleans, Louisiana.

Law, D. W. (2012-2013). *Utilizing a Successive, Comprehensive Case in Introductory Accounting*. Allied Academies International Conference, Las Vegas, Nevada.

Law, D. W. & Lin, T. (2011-2012). *A Study of the Effects of the Credit Crisis on the Shanghai Composite Index Using the Hilbert-Huang Transformation*. Academic and Business Research Institute International Conference, Orlando, Florida.

Law, D. W. & Melendy, S. (2009-2010). *Paper Airplanes, Inc.: Utilizing an In-Class Case to Demystify Process Costing*. Allied Academies International Conference, New Orleans, Virtual.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. Academic Business World International Conference, Nashville, Tennessee.

Law, D. W. (2006-2007). *Teaching Multiple Cost Accounting Concepts through an Integrative Case Study*. International Society of Business Disciplines Semi-Annual Meeting, Las Vegas, Nevada.

Local

Law, D. W. (2000-2001). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. William R. Wiley Research Exposition, Pullman, Washington.

National

Cooper, M., Knight, M., Frazier, L., & Law, D. W. (2017-2018). *Conflict Management Style and Public Accounting Exhaustion*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Washington, District of Columbia.

Cooper, M., Knight, M., Law, D. W., & Frazier, L. (2016-2017). *Burnout and Job Performance: The Mediating Role of Job Satisfaction*. Engaged Management Scholarship Conference, Tampa, Florida.

Law, D. W. (2010-2011). *Utilizing a Successive, Comprehensive Case in Introductory Accounting*. American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2007-2008). *An Exploratory, Longitudinal Examination of Exhaustion in Business Students*. American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Portland, Oregon.

Law, D. W. & Xiong, Y. (2005-2006). *Auditing a Private Third-Party Claims Processor for Medicare - A Case Study*. Meeting of American Academy of Accounting and Finance, St. Pete Beach, Florida.

Law, D. W. (2004-2005). *An Examination of the Factor Structure and Reliability of the Maslach Burnout Inventory Modified for Accounting Students*. Meeting of American Academy of Accounting and Finance, New Orleans, Louisiana.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2003-2004). *An Examination of Personality Traits as Factors of Exhaustion in Public Accounting*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Denver, Colorado.

Law, D. W. (2001-2002). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. American Accounting Association Conference, Atlanta, Georgia.

Regional

Law, D. W. & Patil, V. (2016-2017). *A Longitudinal Study of the Effects of Social Support and Exercise on University Business Students' Exhaustion*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2008-2009). *An Exploratory, Longitudinal Examination of Exhaustion in Business Students*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. American Accounting Association Western Regional Meeting, Orange County, California.

Law, D. W. (2000-2001). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. American Accounting Association Western Regional Meeting, San Jose, California.

Working Papers

Calhoun, M. & Law, D. W. (2019). "Retention Issues in Public Accounting Firms: Who Knew?."

Law, D. W., Patil, V. H., & Calhoun, M. (2019). "A Longitudinal Study of the Effects of Social Support and Exercise on University Business Students' Exhaustion."

Conference Presentations

Knight, M. E., Cooper, M. L., & Law, D. W. (2020-2021). *Exhaustion and Job Performance in Public Accounting: The Mediating Role of Job Satisfaction*. American Accounting Association - Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest & Gender Issues and Worklife Balance Sections and the Canadian Alternative Accounts Conference, Virtual, Virtual.

Cooper, M., Knight, M., Frazier, L., & Law, D. W. (2017-2018). *Conflict Management Style and Public Accounting Exhaustion*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Washington, District of Columbia.

Cooper, M., Knight, M., Law, D. W., & Frazier, L. (2016-2017). *Burnout and Job Performance: The Mediating Role of Job Satisfaction*. Engaged Management Scholarship Conference, Tampa, Florida.

Law, D. W. & Patil, V. (2016-2017). *A Longitudinal Study of the Effects of Social Support and Exercise on University Business Students' Exhaustion*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Law, D. W. & Patil, V. H. (2014-2015, April). *An Exploratory Study of the Effects of Exhaustion and Social Support on Business Students' Persistence*. Allied Academies International Conference, New Orleans, Louisiana.

Law, D. W. (2012-2013). *Utilizing a Successive, Comprehensive Case in Introductory Accounting*. Allied Academies International Conference, Las Vegas, Nevada.

Law, D. W. & Lin, T. (2011-2012). *A Study of the Effects of the Credit Crisis on the Shanghai Composite Index Using the Hilbert-Huang Transformation*. Academic and Business Research Institute International Conference, Orlando, Florida.

Law, D. W. (2010-2011). *Utilizing a Successive, Comprehensive Case in Introductory Accounting*. American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Law, D. W. & Melendy, S. (2009-2010). *Paper Airplanes, Inc.: Utilizing an In-Class Case to Demystify Process Costing*. Allied Academies International Conference, New Orleans, Virtual.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2008-2009). *An Exploratory, Longitudinal Examination of Exhaustion in Business Students*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2007-2008). *An Exploratory, Longitudinal Examination of Exhaustion in Business Students*. American Society of Business and Behavioral Sciences Conference, Las Vegas, Nevada.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. Academic Business World International Conference, Nashville, Tennessee.

Law, D. W. (2006-2007). *Teaching Multiple Cost Accounting Concepts through an Integrative Case Study*. International Society of Business Disciplines Semi-Annual Meeting, Las Vegas, Nevada.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. American Accounting Association Western Regional Meeting, Orange County, California.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2006-2007). *An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Portland, Oregon.

Law, D. W. & Xiong, Y. (2005-2006). *Auditing a Private Third-Party Claims Processor for Medicare - A Case Study*. Meeting of American Academy of Accounting and Finance, St. Pete Beach, Florida.

Law, D. W. (2004-2005). *An Examination of the Factor Structure and Reliability of the Maslach Burnout Inventory Modified for Accounting Students*. Meeting of American Academy of Accounting and Finance, New Orleans, Louisiana.

Law, D. W., Sweeney, J. T., & Summers, S. L. (2003-2004). *An Examination of Personality Traits as Factors of Exhaustion in Public Accounting*. Accounting, Behavior, and Organizations Section Meeting of the American Accounting Association, Denver, Colorado.

Law, D. W. (2001-2002). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. American Accounting Association Conference, Atlanta, Georgia.

Law, D. W. (2000-2001). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. American Accounting Association Western Regional Meeting, San Jose, California.

Law, D. W. (2000-2001). *The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students*. William R. Wiley Research Exposition, Pullman, Washington.

Professional Development

DS: Research-Related Conference/Seminar

2016-2017: Northwest Accounting Research Group Conference.

2014-2015: Allied Academies International Conference.

2011-2012: Academic and Business Research Institute International Conference. A Study of the Effects of the Credit Crisis on the Shanghai Composite Index Using the Hilbert-Huang Transformation

2008-2009: Northwest Accounting Research Group Conference. An Exploratory, Longitudinal Examination of Exhaustion in Business Students

2007-2008: American Society of Business and Behavioral Sciences Conference. An Exploratory, Longitudinal Examination of Exhaustion in Business Students

2006-2007: Academic Business World International Conference. An Examination of the Influence of Contextual and Individual Variables on Public Accountants' Job Exhaustion

2004-2005: Meeting of American Academy of Accounting and Finance. An Examination of the Factor Structure and Reliability of the Maslach Burnout Inventory Modified for Accounting Students

2001-2002: American Accounting Association Conference. The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for Accounting Students

2001-2002: American Accounting Association Conference. The Effects of School Involvement On the Emotional Exhaustion Component of Burnout for College Students Utilizing a Successive, Comprehensive Case in Introductory Accounting

2011-2012: American Society of Business and Behavioral Sciences Conference. Utilizing a Successive, Comprehensive Case in Introductory Accounting

2009-2010: Allied Academies International Conference. Utilizing an In-Class Case to Demystify Process Costing

2006-2007: International Society of Business Disciplines Semi-Annual Meeting. Teaching Multiple Cost Accounting Concepts Through an Integrative Case Study

2005-2006: Meeting of American Academy of Accounting and Finance. Auditing a Private Third-Party Claims Processor for Medicare – A Case Study

Other Professional Development

2017-2018: Adult Mental Health First Aid Course.

Professional Seminars / Workshops

2017-2018: Collaborative Institutional Training Initiative (CITI) for Creighton University Institutional Review Board (IRB). Courses Completed:

Responsible Conduct of Research

Social and Behavioral Research

2015-2016: International Association Jesuit Business Schools (IAJBS) World Forum and Colleagues in Jesuit Business Education (CJBE) Annual Conference (held jointly). Participant

Service

Service to the Institution

Creighton University

College Assignments

Faculty Advisor:

2018-2019: Research Mentor (instructor) for Creighton DBA Candidate – Magan Calhoun and Robbie Bishop-Monroe

Member:

2017-2018: Dissertation Committee: Maggie Knight – "The Millennial Impact on Alternative Work Arrangements (AWA) Support and the Profile of the AWA Naysayers in Public Accounting."

2016-2017: Doctoral of Business Administration (DBA) Admissions Committee

Gonzaga University

College Assignments

Member:

2018-2019: Continuous Improvement Committee

2017-2018 – 2018-2019: Committee on Reappointment, Promotion, and Tenure (CRPT)

2017-2018: Assurance of Learning Committee

2015-2016: Assurance of Learning Committee

2014-2015: Assurance of Learning Committee

2013-2014: Assurance of Learning Committee

Other Institutional Service Activities:

2014-2015: Gonzaga School of Business Reappointment, Promotion, and Tenure Task Force

2011-2012: Gonzaga Graduate School of Business

Chair:

2019-2020 – 2020-2021: Committee on Reappointment, Promotion, and Tenure (CRPT)

2011-2012: Committee on Reappointment, Promotion, and Tenure (CRPT)

Member:

2017-2018: Accounting Faculty Search Committee, (Fall 2016, Fall 2017, Spring 2018, Fall 2018)

2016-2017: Accounting Faculty Search Committee

2012-2013: Assurance of Learning Committee

2010-2011: Committee on Reappointment, Promotion, and Tenure (CRPT)

2008-2009: Gonzaga School of Business Strategic Initiatives Committee

2004-2005: Gonzaga School of Business Graduate Committee

University Assignments

Committee Member:

2015-2016: Academic Council

2011-2012: Academic Council - Faculty Senate

2009-2010: Gonzaga University Faculty Awards Committee

Other Institutional Service Activities:

2012-2013: Gonzaga University Faculty Senate

Service to the Profession

Academic Conference: Discussant

2014-2015: Gonzaga Diversity/Hospitality Retreat and Follow-Up (Local).

2013-2014: Managerial Accounting: Making Decisions and Motivating Performance Web Meeting (National).

2006-2007: KPMG West Area Faculty Symposium (Regional). 2005 - 2006

2004-2005: American Accounting Association New Faculty Consortium (National).

2000-2001: PAC - 10 Accounting Doctoral Consortium (Regional). 2000 - 2001

Academic Conference: Moderator / Facilitator

2016-2017: Case Teaching Workshop: Gonzaga's Center of Teaching and Advising (CTA) (Local).

2009-2010: Western Region of the Accounting, Behavior, & Organizations (ABO) section of the American Accounting Association (Regional). Coordinator of reviews of conference papers; distributed submitted papers to academics for review throughout western region

2007-2008: International Society of Business Disciplines (International).

2005-2006: American Academy of Accounting and Finance Conference (National).

2005-2006: Beta Alpha Psi National Meeting (National).

Academic Conference: Panelist

2014-2015: Western Conversations (Regional). Mormon Beliefs, Jesuity Pedagogy, and Religious Diversity

Advisor

2007-2008: Beta Alpha Psi (Local).

- Assisted officers in program development and execution including annual banquet, recruiting, CPE Seminar and social activities.
- Helped new officers regain and retain Superior Chapter Status (2005, 2006, and 2007).
- Planned and hosted 2007 regional meeting
- Implemented Alaska tax assistance program in 2007
- Attended 2006 Regional Meeting
- Assisted officers in winning 1st place in both competitions participated in at 2005 Regional Meeting.
- Attended national meeting with officers (San Francisco, 2005)
- Awarded Significantly Improved Chapter at 2005 national meeting

Assurance of Learning - Professional Service

2014-2015: Gonzaga School of Business Administration (Local). Develop learning objectives, instruments, and grading rubrics for ACCT 261, ACCT 363, and MBUS 628 and coordinate and report all reports for these courses (2007 - present)

Board Member: Advisory Board

2014-2015: Gonzaga Department of Accounting Advisory Board (Regional). Serve as faculty member on advisory board

Chair: Committee / Task Force

2007-2008: Gonzaga School of Business Administration Ad Hoc Summer School Transition Committee (Local). (2005 - 2008); Co-Chair for Ad Hoc On-line Course Instruction Committee for part of this time and Developer of alternative pay model adopted by School of Administration

Reviewer - Article / Manuscript

2015-2016: Employee Relations (International).

2012-2013: Managerial Auditing Journal (International).

2010-2011: Journal of Managerial Psychology (National).

Reviewer - Book / Textbook

2014-2015: Numerous Text Book Reviews (International).

Participate in numerous textbook reviews (over 15) for financial and cost accounting including full book review for new financial accounting text and focus group review (Chicago, 2005)

Member: Committee/Task Force

2007-2008: Graduate Management Admission Council (GMAC: Developers and administrators of GMAT exam) Accounting Work Group (International).

- Underwent psychometric item-writing training at GMAC office
- Wrote original items for newly proposed Accounting Content Exam for graduate students (twelve out of thirteen written items chosen for inclusion in exam)

2007-2008: Gonzaga Center for Teaching and Advising (Local). Search committee for new Director of Center

2006-2007: Colleagues in Jesuit Business Education Conference (National). Served in Organization Committee and as Treasurer

Other Professional Service Activities

2016-2017: Gonzaga University New York City Trek (National).

Presentation

2014-2015: Western Conversations (Regional). Mormon Beliefs, Jesuit Pedagogy, and Religious Diversity

Reviewer: Conference Paper

2011-2012: Northwest Accounting Research Group Conference (Regional).

Service to the Community

Chair of a Committee

2007-2008: Families Supporting Adoption - Eastern Washington Chapter, • Educated and provided support in the form of workshops and panels for adoption constituents including adoptive parents, adopted children, and birth families. • Promoted legislation friendly to adoption.

Member of a Committee

2020-2021: Elizabeth Pool Charitable Trust, Serving as board member; helping determine how to grant funds to petitioning entities.

2015-2016: Liberty Lake Road Fund, Treasurer (2006 - present)

Other Community Service Activities

2016-2017: World Relief Spokane, • Mentor and tutor refugees • Help with other projects as needed

2015-2016: The Church of Jesus Christ of Latter-day Saints volunteer, •Serving as 1st Counselor in Spokane North Stake (similar in size to Catholic Diocese with multiple congregations or units) Presidency.

- Oversee and responsible for:
 - Multi-unit audits (Audit Committee Chair)
 - Young Men and Young Women Organizations and Seminary instruction for youth
 - Children's Organization
 - Youth Pioneer Trek (2018, 2022)
 - Multi-Unit (16 stakes in Washington, Idaho, and Montana) Boy Scouts of America LDS Encampment (2018)
 - Along with two other leaders, all auxiliary leader training and administrative, financial, and operational activities

Served as Crew Advisor (Boy Scouts of America) and Young Men's president and teacher in Young Men's organization

in local congregation (2015 – present) • Served as missionary liaison, leader, and teacher in local congregation (2014 – 2015) • Served as co-chair of multi-unit youth pioneer trek (2012 – 2014) • Served as the leader of a local congregation of 400 members (2007 – 2012). Duties included overseeing temporal and spiritual welfare (including all instruction) of all members and managing finances of all funds received and expended as well as physical facilities. • Prepared financial and budgetary data for local congregation (see above). • Worked as Cub and Boy Scout leader and teacher. • Taught doctrinal classes and counseled university students.

2000-2001: Washington State University Program for Non-Resident Alien Assistance in Volunteer Income Tax Program (VITA), • Coordinated and participated in training and help sessions for assisting university non-resident aliens in preparing income tax returns. • Assisted both local residents and university non-resident aliens in preparation of income tax returns.

1999-2000: Financial Clerk for local church units (1990-1991; 1999-2000)

1989-1990: The Church of Jesus Christ of Latter-day Saints volunteer, • Speak, write, and read Dutch. • Worked as secretary to the president. • Trained new representative and supervised 20 other representatives.

Positions Held in Civic Organizations

2017-2018: Boy Scouts of America, Inland NW Council Executive Board

Speech / Presentation at a Community Meeting

2014-2015: Leadership Spokane

2013-2014: Gonzaga in Florence Pro Seminar, Presented on Mormon Doctrine and Jesuit Pedagogy

2013-2014: Brigham Young University Management Society Meeting, Presented on Teaching Business Abroad and Ethics

2013-2014: Youth Leadership Summit, Presented on Teaching Business Abroad and Ethics

Honors/Awards

Award

2020-2021: Exhaustion and Job Performance in Public Accounting: The Mediating Role of Job Satisfaction, American Accounting Association - Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest & Gender Issues and Worklife Balance Sections and the Canadian Alternative Accounts Conference. Winner: Best Paper in the Gender Issues and Worklife Balance Section

2020-2021: Exhaustion and Job Performance in Public Accounting: The Mediating Role of Job Satisfaction, American Accounting Association - Joint Conference and Doctoral/Early Scholar Consortium of the Public Interest & Gender Issues and Worklife Balance Sections and the Canadian Alternative Accounts Conference.

2019-2020 – 2020-2021: Barnes Research Award, School of Business Administration, Gonzaga University.

2013-2014 – 2015-2016: SBA Faculty Fellowship, Gonzaga University School of Business Administration.

2004-2005 – 2011-2012: Jepson Fellowship, Gonzaga University School of Business Administration.

2008-2009: Outstanding Masters of Accounting Professor, Gonzaga University Graduate School of Business.

2007-2008: District Award of Merit, Thunderbird District, Inland Northwest Council, Boy Scouts of America.

2000-2001: Award Winner, William R. Wiley Research Exposition, Washington State University.

Scholarship

2001-2002: Academic Scholarships and Academic Tuition Waivers, Ricks College, Brigham Young University, Washington State University.

Casey J. McNellis, Ph.D.
Assistant Professor
Accounting
School of Business Administration
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Academic Background

Ph.D. Washington State University.

M.Acc. Gonzaga University.

B.A. Gonzaga University.

Professional Certifications

Certified Public Accountant, 2003, Washington.

Professional Memberships

Montana Society of CPAs, 2012 - 2017

American Accounting Association, 2007 - 2014

Work Experience

Employment Experience

Academic

Assistant Professor, Gonzaga University (August, 2017 - Present), Spokane, Washington.

Associate Professor, University of Montana (September, 2011 - June, 2017), Missoula, Montana.

Graduate Assistant/Accounting Instructor, Washington State University (August, 2007 - May, 2011), Pullman, Washington.

Accounting Instructor, Washington State University Online (August, 2007 - May, 2011), Pullman, Washington.

Non-Academic

Associate - Assurance Services, KPMG (October, 2002 - October, 2003), Seattle, Washington.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Theory (Masters), Intermediate Accounting II (Bachelors), Intermediate Accounting II (Masters), Principles of Accounting I (Bachelors), Special Topics (MBA)

Courses taught, but not in the Schedule:

ACCT 361 - Intermediate Accounting II

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--|-----|-----|-----|-------|
| Articles in Refereed Journals | 2 | 2 | 8 | 12 |
| Articles in Refereed Journals (in Press) | 1 | | | 1 |
| Articles-in-Progress (All) | | | 2 | 2 |

| | | | | |
|--------------------------------------|---|--|---|---|
| Presentations of Refereed Papers | 3 | | 4 | 7 |
| Presentations of Non-Refereed Papers | | | 4 | 4 |
| Other Research, Non-refereed | | | 1 | 1 |

Refereed Articles

Applied or Integrative/application Scholarship

Herbold, J., & McNellis, C. (2015). From Stressed Out To Burnout: Understanding The Differences, Effects, And Solutions. *Today's CPA*.

McNellis, C. (2013). How to Tell the 'Accounting Story': Balancing Competing Objectives in Accounting Communication. *CPA Journal, The*.

Basic or Discovery Scholarship

McNellis, C., Sweeney, J., & Dalton, K. (in press, 2020). The Impact of Requiring Audit Documentation on Judgments of Audit Quality and Auditor Responsibility. *Advances in Accounting Behavioral Research*, 24, 87-116.

Wilson, A. B., McNellis, C. J., & Latham, C. K. (2018). Audit Firm Tenure, Auditor Familiarity, and Trust: Effect on Auditee Whistleblowing Reporting Intentions. *International Journal of Auditing*, 22 (2), 113-130.

McNellis, C. (2013). The Impact of Hardiness on Accounting Task Performance. *Managerial Auditing Journal*.

Teaching and Learning Scholarship

McNellis, C. J., Herbold, J., & Barone, G. J. (2019). Larson Industries: A Case on Identifying And Researching Revenue Recognition Issues. *Issues in Accounting Education*, 35 (2), 65-75.

McNellis, C. J., & Teets, W. R. (2019). Is A Reported Goodwill Impairment Loss Really A Goodwill Impairment Loss? A Financial Reporting Case On Evaluating The Efficacy Of Authoritative Guidance. *Issues in Accounting Education*, 34 (3), 59-69.

McNellis, C. J. (2018). Middle Road Media: A Codification Research Case on the Accounting for Software Development Activities. *Issues in Accounting Education*, 33 (3), 135-144.

McNellis, C. J. (2018). Dynamic Divestures: A Codification Exercise on the Reporting of Discontinued Operations. *Issues in Accounting Education*, 33 (1), 53-63.

Houmes, R., Premuroso, R., McNellis, C., & Capriotti, K. (2016). The Case of Human Resources Plus: Reporting and Analyzing Restructuring Charges. *Journal of Business Cases and Applications*, 15.

McNellis, C. (2015). Re-conceptualizing Instruction on the Statement of Cash Flows: The Impact of Different Teaching Methods on Intermediate Accounting Students' Learning. *Advances in Accounting Education*.

McNellis, C., Premuroso, R., & Houmes, R. (2015). Using the Codification to Research a Complex Accounting Issue: The Case of Goodwill Impairment at Jackson Enterprises. *Issues in Accounting Education*, 30 (1), 35-46.

McNellis, C., & Premuroso, R. (2014). Dynamic Medical Solutions: Expanding the Application of Cost Management Principles to Channel and Customer Profitability Analysis. *IMA Educational Case Journal*, 7 (2).

Presentations of Refereed Papers

National

McNellis, C., Sweeney, J., & Dalton, K. (2013-2014). *The Impact of Auditing Standard No. 3 (AS3) Documentation on Perceptions of Audit Quality: Evidence from the Legal Profession*. American Accounting Association Conference, Anaheim, California.

Regional

McNellis, C. J. (2019-2020). *Is there a Lease in the Cloud? A Case Examining the Reporting Implications of a Hosting Arrangement*. Northwest Accounting Research Group, Leavenworth, Washington.

McNellis, C. J. (2019-2020). *Applied Lessons on Audit Quality and Regulation: Using PCAOB Enforcement Reports for Effective Learning and Stakeholder Outreach*. Northwest Accounting Research Group, Leavenworth, Washington.

McNellis, C. J. & Teets, W. R. (2018-2019). *Is A Reported Goodwill Impairment Loss Really A Goodwill Impairment Loss? A Financial Reporting Case On Evaluating The Efficacy Of Authoritative Guidance*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

McNellis, C. J. (2017-2018). *MIDDLE ROAD MEDIA: A CODIFICATION RESEARCH CASE ON THE ACCOUNTING FOR SOFTWARE DEVELOPMENT ACTIVITIES*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

McNellis, C. (2011-2012). *When Auditor Rotation Doesn't Prevent Negative Outcomes: An Examination of the Expectations of Successor Auditors Involved in Early-Term Audit Failures*. American Accounting Association Western Regional Meeting, Vancouver, Washington.

McNellis, C. (2009-2010). *The Impact of the Hardy Personality on Accounting Task Performance: A Preliminary Examination of Trait Activation in the Accounting Environment*. American Accounting Association Western Regional Meeting, Portland, Oregon.

Presentations of Non-Refereed Papers

Local

McNellis, C. J. (2014-2015). *A Textbook Problem: Incorporating the Business Disciplines in Financial Accounting Cases*. SoBA Brown Bag Series, Missoula, Montana.

McNellis, C. & Premuroso, R. (2013-2014). *Using the Codification to Research a Series of Complex Accounting Issues: Deferred Taxes, Restructuring Charges, and Goodwill Impairment*. SoBA Brown Bag Series, Missoula, Montana.

McNellis, C. & Reider, B. (2012-2013). *Management Accounting, External Justification, and Public Policy: The Case of Mountains and Molehills Medical*. SoBA Brown Bag Series, Missoula, Montana.

Regional

McNellis, C. J. (2018-2019). *Should the True Direct Method Cash Flow Statement be Part of the Undergraduate Accounting Curriculum?* Invited presentation at Northwest Accounting Research Group Conference, Leavenworth, Washington.

Working Papers

Barone, G. J., McNellis, C. J., & Premuroso, R. (2021). "A Critical Analysis of Calculations of Current Expected Credit Losses at Dynamic Corporation," targeted for Issues in Accounting Education.

Herron, T. & McNellis, C. J. (2020). "Applied Lessons on Audit Quality and Regulation: Using PCAOB Enforcement Reports for Effective Learning and Stakeholder Outreach," targeted for Issues in Accounting Education.

Other Research

2013-2014: McNellis, C., *Using the Codification to Research Complex Accountin Issues*. SoBA Brown Bag

Conference Presentations

McNellis, C. J. (2019-2020). *Is there a Lease in the Cloud? A Case Examining the Reporting Implications of a Hosting Arrangement*. Northwest Accounting Research Group, Leavenworth, Washington.

McNellis, C. J. (2019-2020). *Applied Lessons on Audit Quality and Regulation: Using PCAOB Enforcement Reports for Effective Learning and Stakeholder Outreach*. Northwest Accounting Research Group, Leavenworth, Washington.

McNellis, C. J. (2018-2019). *Should the True Direct Method Cash Flow Statement be Part of the Undergraduate Accounting Curriculum?* Invited presentation at Northwest Accounting Research Group Conference, Leavenworth, Washington.

McNellis, C. J. & Teets, W. R. (2018-2019). *Is A Reported Goodwill Impairment Loss Really A Goodwill Impairment Loss? A Financial Reporting Case On Evaluating The Efficacy Of Authoritative Guidance*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

McNellis, C. J. (2017-2018). *MIDDLE ROAD MEDIA: A CODIFICATION RESEARCH CASE ON THE ACCOUNTING FOR SOFTWARE DEVELOPMENT ACTIVITIES*. Northwest Accounting Research Group Conference, Leavenworth, Washington.

McNellis, C. J. (2014-2015). *A Textbook Problem: Incorporating the Business Disciplines in Financial Accounting Cases*. SoBA Brown Bag Series, Missoula, Montana.

McNellis, C. & Premuroso, R. (2013-2014). *Using the Codification to Research a Series of Complex Accounting Issues: Deferred Taxes, Restructuring Charges, and Goodwill Impairment*. SoBA Brown Bag Series, Missoula, Montana.

McNellis, C., Sweeney, J., & Dalton, K. (2013-2014). *The Impact of Auditing Standard No. 3 (AS3) Documentation on Perceptions of Audit Quality: Evidence from the Legal Profession*. American Accounting Association Conference, Anaheim, California.

McNellis, C. & Reider, B. (2012-2013). *Management Accounting, External Justification, and Public Policy: The Case of*

Mountains and Molehills Medical. SoBA Brown Bag Series, Missoula, Montana.

McNellis, C. (2011-2012). *When Auditor Rotation Doesn't Prevent Negative Outcomes: An Examination of the Expectations of Successor Auditors Involved in Early-Term Audit Failures*. American Accounting Association Western Regional Meeting, Vancouver, Washington.

McNellis, C. (2009-2010). *The Impact of the Hardy Personality on Accounting Task Performance: A Preliminary Examination of Trait Activation in the Accounting Environment*. American Accounting Association Western Regional Meeting, Portland, Oregon.

Service

Service to the Institution

Gonzaga University

Department Assignments

Faculty Advisor:

2017-2018: Deloitte Audit Innovation Campus Challenge

College Assignments

Member:

2017-2018 – 2018-2019: Faculty and Research Development Committee

Service to the Profession

Board Member: PRJ Editorial Review Board

2017-2018: Issues in Accounting Education (National).

Board of Directors: Moderate Involvement

2013-2014 – 2016-2017: The Bookstore at the University of Montana (Local).

Editor: Associate Editor

2019-2020: Issues in Accounting Education (National).

Keynote Address

2011-2012: Beta Alpha Psi (Delta Kappa Chapter), Unknown, Unknown (Local).

Member: Committee/Task Force

2015-2016: CPE/Industry Tour and Best Paper Award committees (Regional).

Reviewer: Conference Paper

2011-2012: American Accounting Association Western Regional Meeting, Unknown, Unknown (Regional).

Service to the Community

Other Community Service Activities

2018-2019: Second Harvest, Bite2Go Volunteer

2017-2018: St. Thomas More Parish

Positions Held in Civic Organizations

2020-2021: Trustee - Immaculate Heart Retreat Center Foundation

Honors/Awards

Award

2017-2018: Barnes Research Award, Gonzaga University - School of Business Administration.

2016-2017: Outstanding Author Contribution, Emerald Literati Network.

2013-2014 – 2014-2015: Outstanding Faculty Award in Accounting, School of Business Administration, University of Montana.

2008-2009: Outstanding Graduate Student Teaching Award, College of Business, Washington State University.

Honor

2007-2008: Doctoral Consortium Fellow, AAA/Deloitte/J. Michael Cook Doctoral Consortium.

Gary J. Weber, Ph.D.
Professor
Accounting
School of Business Administration
weber@gonzaga.edu

Academic Background

Ph.D. Arizona State University.

Title: *The Relation Between Paid-Preparer Use and Tax Liabilities: Implications for Horizontal and Vertical Equity.*

B.S. Bowling Green State University.

Professional Certifications

Certified Public Accountant, 1985, Arizona.

Relevant Courses Taken

Relevant Courses

Work Experience

Employment Experience

Academic

Associate Dean, Graduate Business Programs, Gonzaga University (July, 2013 - Present), Spokane, Washington.

Coordinator of Accounting Programs/MAcc Director, Gonzaga University (July, 2009 - Present), Spokane, Washington.

Associate Professor of Accounting, Gonzaga University (September, 2004 - Present), Spokane, Washington.

Associate Academic Vice President, Gonzaga University (June, 2004 - August, 2007), Spokane, Washington.

Assistant Dean- School of Business Administration, Gonzaga University (June, 2001 - June, 2004), Spokane, Washington.

Assistant Professor, Accounting, Gonzaga University (August, 1995 - August, 2004), Spokane, Washington.

Non-Academic

Chief Financial Officer, The Williamson Group (April, 1985 - August, 1989), Scottsdale, Arizona.

Senior Tax Specialist, KPMG Peat Marwick (formerly Peat Marwick Mitchell and Co.) (September, 1983 - April, 1985), Phoenix, Arizona.

Tax Staff, Deloitte and Touche (July, 1982 - September, 1983), Phoenix, Arizona.

Senior Tax Specialist, KPMG (June, 1981 - July, 1982), Toledo, Ohio.

Teaching

Courses Taught

Courses from the Teaching Schedule: Accounting Analysis (Bachelors), Accounting Analysis (MBA), Advanced Federal Taxation (Bachelors), Advanced Federal Taxation (Masters), Directed Study (Masters), Federal Taxation (Bachelors), Federal Taxation (Masters), Financial Reporting (Bachelors), Orientation (Masters), Orientation (Masters), Partnership Taxation (Masters), Partnership Taxation (Masters), Principles of Accounting I (Bachelors), Review of Financial Accounting Concepts (MBA), Special Topics (Masters), Taxation of Property Trans (Bachelors)

Intellectual Contributions

Intellectual Contributions Grid

| Category | BDS | AIS | TLS | Total |
|--------------------------------------|-----|-----|-----|-------|
| Articles in Refereed Journals | | | 2 | 2 |
| Presentations of Refereed Papers | | 1 | 1 | 2 |
| Presentations of Non-Refereed Papers | | | 2 | 2 |

Refereed Articles

Teaching and Learning Scholarship

Kern, S., & Weber, G. (2016). Implementing a Real-World Fraud Investigation Class: The Justice for Fraud Victims Project. *Issues in Accounting Education*, 31 (3), 255-289.

Barone, G. J., Melendy, S., & Weber, G. J. (2012). CFEs in the Classroom: Get Involved in Higher Education: Numerous Opportunities Exist for CFEs Who Want to Participate in the Education of Future Fraud Fighters. *Fraud Magazine*, 27 (1), 12-14.

Presentations of Refereed Papers

National

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association Conference, San Francisco, California.

Regional

Birrer, G. E. (2011-2012). *Component Depreciation: Integration of IFRS, Capital Budgeting, and Federal Taxation*. Northwest Accounting Research Group, Leavenworth, Washington.

Presentations of Non-Refereed Papers

National

Kern, S. & Weber, G. (2011-2012). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Kern, S. & Weber, G. (2011-2012, August). *2011 Ernst & Young Innovation in Teaching Accounting award Honorable Mention*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Conference Presentations

Kern, S. & Weber, G. (2011-2012). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Birrer, G. E. (2011-2012). *Component Depreciation: Integration of IFRS, Capital Budgeting, and Federal Taxation*. Northwest Accounting Research Group, Leavenworth, Washington.

Kern, S. & Weber, G. (2011-2012, August). *2011 Ernst & Young Innovation in Teaching Accounting award Honorable Mention*. Invited presentation at American Accounting Association Conference, Denver, Colorado.

Kern, S. (2010-2011). *How to Develop a Forensic Accounting Class that Investigates Local Cases of White Collar Crime: Lessons Learned from the Justice for Fraud Victims Project*. American Accounting Association Conference, San Francisco, California.

Service

Service to the Institution

College Assignments

Other Institutional Service Activities:

2013-2014: Assurance of Learning Committee

Member:

2013-2014: Graduate Committee

University Assignments

Committee Member:

2013-2014: Gonzaga Accounting Advisory Board

Faculty Advisor:

2013: Beta Alpha Psi, Iota Delta Chapter

Other Institutional Service Activities:

2013-2014: Volunteer Income Tax Assistance (VITA) for Gonzaga

Gonzaga University

College Assignments

Faculty Advisor:

2011-2012 – 2012-2013: Beta Alpha Psi

Member:

2018-2019: Continuous Improvement Committee

2017-2018 – 2018-2019: Graduate Committee

2017-2018: Assurance of Learning Committee

Other Institutional Service Activities:

2011-2012: Ex Officio Member - Assurance of Learning Committee

Member:

2015-2016: Graduate Committee (ex officio)

2014-2015 – 2015-2016: Assurance of Learning Committee (ex officio)

2011-2012: Committee on Reappointment, Promotion, and Tenure (CRPT)

2010-2011 – 2011-2012: Graduate Committee

2010-2011: Committee on Reappointment, Promotion, and Tenure (CRPT)

Service to the Community

Positions Held in Civic Organizations

2012-2013: Spokane Chapter of the Washington Society of CPAs, Member, Board of Directors

2012-2013: Spokane Chapter of the Washington Society of CPAs, Member, Board of Directors

2012-2013: Spokane Chapter of the Washington Society of CPAs, Member, Board of Directors