**STEPHEN BRIAN SALTER**

Professor of Accounting

Department of Accounting  
Jones College of Business  
Middle Tennessee State University  
Telephone: (513) 658-1977; E-mail: stephen.salter@mtsu.edu

**EDUCATION**

Ph.D. in Accounting/International Business, University of South Carolina. 1990

MBA in Finance/International Business, University of Windsor, Ontario, Canada. 1981

BS in Accounting, University of Manchester, United Kingdom. 1977

**WORK EXPERIENCE** **– Academic**

**Middle Tennessee State University**

Professor 2015 – present

**University of Texas at El Paso**

Full Professor of Accounting and

Endowed Chair of Western Hemispheric Trade 2007 – 2015

**University of Cincinnati**

Associate Professor of Accounting 1998-2007

Assistant Professor of Accounting 1996-1998

**Texas A&M University**

Assistant Professor of Accounting 1990-1996

**University of South Carolina**

Graduate Assistant 1987-1990

**University of Windsor**

Lecturer, Department of Accounting 1986-1987

**WORK EXPERIENCE – Administration in Academia**

**Middle Tennessee State University**

Chair Department of Accounting 2015 - 2016

**University of Cincinnati**

Director, Center for Global Competitiveness 2000-2004

Academic Program Director for Global Business Programs 1997-2000

**WORK EXPERIENCE** **– Short Term Assignments including Fulbright Senior Scholar**

Visiting Professor Universidad De los Andes, Bogotá, Colombia 2018-present

Online Visiting Professor INIDEM, Panama March 2014

Visiting Professor at the University of Augsburg, Germany May-June 2012 to 2014

Fulbright Senior Fellow, Universidad de Montevideo, Uruguay July- August 2011

Fulbright Senior Specialist Advisor, Universidad Talca, Chile May – June 2008

Visiting Professor at Universidad Adolfo Ibañez, Chile March-June 2005

Visiting Professor at Universidad Adolfo Ibañez, Chile March-June 2004

Visiting Professor at Temple University in Japan September-December 2003

**WORK EXPERIENCE – Corporate**

Management Consultant/Partner, Ernst & Young, Trinidad, W.I. 1985-1986

Senior Credit Manager, Int’l Industrial Merchant Bank, Trinidad, W.I. 1984-1985

General Manager – Ridgewood Venture Capital Group, Trinidad, W.I. 1983-1984

International Banking Officer, Bank of Montreal, Montreal, Asia 1981-1983

Sales & Marketing Manager, Canning & Co., Trinidad, W.I. 1979-1980

Consultant, Halpern & Woolf Management Consultants, Trinidad, W.I. 1978-1979

Audit Trainee, Arthur Andersen, Melbourne, Australia 1977-1978

**HONORS AND RECOGNITION**

* Journal of International Accounting Research Best Paper Award. 2018
* UTEP Accounting Department Outstanding Researcher Award 2011
* UTEP Accounting Department Outstanding Researcher Award 2010
* UTEP COBA Excellence in Research Award 2010
* Sion Raveed Best Paper Award, BALAS Conference 2009
* UTEP College Excellence in Research Award 2008
* James Cusator Ward Lecturer, University of Glasgow, U.K. 1995
* Outstanding Dissertation in International Accounting. International

Accounting Section, American Accounting Association 1992

* Canadian National Doctoral Fellowship (SSHRC) 1989
* USC Foundation Scholarship to top entering Ph.D. student 1987
* Xerox Scholarship for top MBA student in candidate year 1980

**PUBLICATIONS**

**Articles – Refereed Journals**

1. “Do Accounting Values Influence Accounting Actions? Evidence from India and the U.S.” with Gupta, G. and P.A. Lewis*Journal of Theoretical Accounting Research* Forthcoming (2019).
2. “Accounting Offshoring: The Role of Emotional Intelligence,” with Gupta, G. and P.A. Lewis. *Journal of Accounting and Management Information Systems*, 18(2): 145-172.
3. "The Balanced Scorecard Beyond Adoption," with Gupta, G. *Journal of International Accounting Research* (2018).
4. “National Culture and Corporate Governance”. with Duong, H. K., Kang, H. *Journal of International Accounting Research*. 15(3), 67-96 (2015).
5. “An examination of the agency theory problem of earnings management: is it an Anglo-Saxon cultural phenomenon?” with Rodriguez Jr, R. and L. Smith. *International Journal of Critical Accounting*, *7*(5-6), 487-511 (2015)
6. "Using a global simulation to enhance student learning in the MBA level management accounting course." with Gupta, G., Lopez, J.C., and H. Dottin. *Journal of Theoretical Accounting Research* 11, no. 1 (2015).
7. "Local Responses to Global Challenges: Lessons from Small Economies." with Carneiro, J, and B.J. Punnett *Journal of Business Research* 68, no. 12 (2015): 2588-2592.
8. “The Role of Social Values, Accounting Values and Institutions in Determining Accounting Conservatism,” with T. Kang, G. Gotti, and T. Doupnik. *Management International Review,* 53: 607-632, 2013.
9. “Escalation of Commitment to a Course of Action: The Role of Agency, Framing and National Culture: An Eight-Country Study,” with D. Sharp, and Y. Chen. *Advances in Accounting Incorporating Advances in International Accounting*, 29(1): 161-169, 2013.
10. "Motivating employees to share their failures in knowledge management systems: Anonymity and Culture,” with E. Huerta, P. Lewis, and P. Yeow. *Journal of Information Systems,* 26(2): 93-117, 2012
11. “Shades of Gray: An Empirical Examination of Gray’s Theory of Culture and Income Measurement Practices Using 20 F Data”, with P. Lewis. *Advances in International Accounting*.27(1): 132-142, 2011.
12. “A Cross-Country Study on the Effects of National Culture on Earnings Discretion,” with S. Han, T. Kang, and Y.K. Yoo. *Journal of International Business Studies,* 41(1): 123-141, 2010.
13. “Re-Evaluating Face: A Note on Differences in Private Information Sharing between Two Communitarian Societies,” with A. Schulz, J.C. Lopez-V. and P.A. Lewis. *Journal of International Accounting Research,* 8(1): 57-65, 2009.
14. “Otra Empanada en La Parilla: Examining the Role of Culture and Information Sharing in Chile and Australia,” with A. Schultz, P. Lewis, and J.C. Lopez-V. *Journal of International Financial Management and Accounting*, 19(1): 57-71, 2008.
15. "The Impact of Financial and Non-Financial Information on Individual Task Motivation and Performance", with A. Drake and J. Wong. *Behavioral Research in Accounting*, 19(1): 71-89, 2007.
16. “Re-Evaluating Compensation and Control in a Multi-Cultural Environment,” with R. Brody and S. Lin. *Journal of International Accounting Research*, 5(2): 63-79, 2006.
17. “Europe and America - Together or Apart: An Empirical Test of Differences in Actual Reported Results,” with P. A. Lewis. *Advances in International Accounting,* 19: 221-242, 2006.
18. "Examining the Role of Culture and Acculturation in Information Sharing," with A. Schultz. *Advances in Accounting Behavioral Research*, 8: 189-212, 2005
19. "Aquí No Se Habla Agencia: An Examination of the Impact of Adverse Selection and Framing in Decision Making: A US/Mexico Comparison” with P. Lewis and L. Felipe Juarez. *Journal of International Financial Management and Accounting*, 15(2): 93-117, 2004
20. “Truth, Consequences and Culture: A Comparative Examination of Cheating and Attitudes to Cheating among US and UK Students," with D. Guffey and J. McMillan. *Journal of Business Ethics*, 31(1): 37-50, 2001.
21. "Agency Effects and Escalation of Commitment: Do Small Culture Differences Matter?" with D. Sharp. *International Journal of Accounting*, 36(1): 33-45, 2001.
22. "Attitudes towards Uniform Accounting: Cultural or Economic Phenomena?" with C. Roberts. *Journal of International Financial Management and Accounting*, 10(2): 121-142, 1999.
23. “Corporate Financial Disclosure in Emerging Markets: Does Economic Development Matter?” (Sole authored). *International Journal of Accounting*, 33(2): , 1998.
24. “Project Escalation and Sunk Costs: A Test of the International Generalizability of Agency and Prospect Theories,” with D. Sharp. *Journal of International Business Studies*, 28(1): 101-121, 1997.
25. “The IASC Comparability Project: A Cross-National Comparison of Financial Reporting Practices and IASC Proposed Rules,” with C. Roberts and J. Kantor. *Journal of International Accounting and Taxation*, 5:1, 89-111, 1996.
26. “The IASC Comparability Project: Examining the Outcome using Two Theoretical Models” with C. Roberts. *Advances in International Accounting*, 6:27-46, 1996.
27. “The IASC Comparability Project and Current Financial Reporting Reality: An Empirical Study of Reporting in Europe,” with C. Roberts and J. Kantor. *The British Accounting Review*, 28:1-22, 1996.
28. “Faculty Perspectives on International Accounting Topics,” with L.M. Smith. *Journal of Teaching International Business*, 8(1): 63-78, 1996.
29. “External Environment, Culture, and Accounting Practice: A Preliminary Test of a General Model of International Accounting Development,” with T. Doupnik. *The International Journal of Accounting*, 30(4): 189-207, 1995.
30. “Financial Reporting Practices in Selected Arab Countries: An Empirical Study of Egypt, Saudi Arabia and the United Arab Emirates,” with J. Kantor and C. Roberts. *International Studies of Management and Organization*, 25(3): 31-50, 1995.
31. “Cultural Influence on the Development of Accounting Systems Internationally: A Test of Gray’s (1988) Theory,” with F. Niswander. *Journal of International Business Studies*, 26(2): 379-397, 1995.
32. “Financial Reporting Practices in the Caribbean: A Comparison and Analysis in Light of the Import Model of Financial Reporting Practices,” with C. Roberts and J. Kantor. *Research in Accounting in Emerging Economies*, 3: 99-122, 1995.
33. “Free Trade and Financial Reporting: An Examination of Financial Reporting Practices in Canada, the United States and Mexico,” with J. Kantor and C. Roberts. *Journal of International Accounting, Auditing and Taxation*, 3(2): 237-250, 1994.
34. “International Accounting Education: A Comparison of Course Syllabi and CFO Preferences,” with T. Conover and J. Price. *Issues in Accounting Education*, 9(2): 259-270, 1994.
35. “Enhancing Communication during the Recruiting Process: The Views of Accounting Students and Accounting Recruiters,” with J. McMillan and D. Ryan. *Advances in Accounting*, 12 :231-250, 1994.
36. “An Empirical Test of a Judgmental International Classification of Financial Reporting Practices,” with T. Doupnik. *Journal of International Business Studies*, 24(1): 41-60, 1993.
37. “The Relationship between Legal and Accounting Practices: A Classification Exercise,” with T. Doupnik. *Advances in International Accounting*, 5: 3-22, 1992.

**Books and Chapters in Books**

1. “Behavioral Accounting Research: A Cross-Cultural Accounting Perspective,” Chapter 28 in The Routledge Companion to Behavioural Accounting Research,1st Edition, Theresa Libby and Linda Thorne Editors, Routledge, London, UK. 2018.
2. “Managerial Accounting,” Chapter 21 in Comparative International Accounting, Fifth-Ninth Edition, Christopher Nobes and Robert Parker, Editors. Prentice Hall. 1998-2010.
3. "Global Accounting and Control: A Managerial Emphasis." With S. Gray and L. Radebaugh. John Wiley & Sons, January 2001.
4. “Building a Cohesive Accounting Profession,” with J. Gruner. Chapter 22 in International Accounting and Finance Handbook, Second Edition, Frederick D.S. Choi, Editor. Somerset, NJ: John Wiley & Sons, 1997 (revised through 2000).
5. “Multinational Accounting - Study Notes,” Houston, TX: Dame Publications, 1999.
6. “An Empirical Test of a Judgmental International Classification of Financial Reporting Practices” with T. Doupnik. Chapter in International Accounting – General Issues and Classification. Christopher Nobes, Editor. Cheltenham, UK. Edward Elgar Publishing Limited. 1996
7. “US & Mexican Foreign Exchange Risk Management Techniques: Implications for US Companies Anticipating a North American Free Trade Zone,” with L. M. Smith and K. Jesswein. Chapter 10 in North American Free Trade Agreement: Opportunities and Challenges, London: Macmillan, 1993.

**Articles: Professional and Practice Publications**

1. “El Alcance Cada Vez Más Global Del Acto Practicante De Corrupción Extranjera (The Increasingly Global Scope Of The Foreign Corrupt Practices Act).” Revista Colombiana de Contabilidad, May/June 2018.
2. “Best Assets: Review and Comment on the G4+1 Accounting for Asset Management Position Paper Reporting Financial Performance" CGA Magazine, March 2000.
3. “Goodwill Hunting” A discussion in the Accounting Standards Board's Invitation to Comment on Methods of Accounting for Goodwill and Intangibles and the G4+1's Position Paper on Business Combinations. CGA Magazine, September 1999.
4. “Tools of the Trade (Parts 1 & 2).” Review and comment on the International Accounting Standards Committee's proposal on financial instruments. CGA Magazine, December 1998 and January 1999.
5. “Reporting Financial Information by Segment: A Comment of the American Accounting Association on the IASC Draft Segment Statement of Principles,” with E.P. Swanson, A.K. Achleitner, E. de Lembre, and B.S. Khanna. Accounting Horizons, 10:1, 118-123, 1996.
6. “An Interview with Sir Bryan Carsberg, Secretary-General of the International Accounting Standards Committee,” with J. Schweikart and S. Gray. Accounting Horizons, 10:1, 110-117, 1996.
7. Book Review of “Financial Management for International Business,” Journal of International Financial Management & Accounting, 7:3, 259-261, 1996.
8. “Choosing an Appropriate Method for Segmental Disclosure: The IASC and FASB Drift Apart,” Accounting A Newsletter for Educators, Volume 4, Number 2, New York: John Wiley & Sons, Inc. 1995.

**Other Scholarly Work**

Conference Papers (all refereed) – only papers from 2000 – present are included. For a list of the 30 presentations made prior to 2000, please contact me.

1. “Emotional Intelligence and Offshoring Arrangements” with G. Gupta, AAA Annual Meeting, National Harbor, Maryland. 2018.
2. “Corporate Governance, Earnings Management and Firm Performance: An International Comparison” with H. Kang and H.K. Duong. AAA Annual Meeting. National Harbor, Maryland. 2018
3. “The Joint Effect of Investor Protection and Firm Corporate Governance on Earnings Management” with H.K. Duong and H. Kang. AAA - International Section, Tampa, Florida. 2017.
4. “The New Gringos: A Study of Emotional Intelligence in US, Chilean and Indian MBA Students,” with G. Gupta, Business Association Of Latin American Studies Annual Conference., Port of Spain, Trinidad. April, 2014
5. “Redux in India: A Re-Examination of Doupnik and Richter (2004) in a BRIC Context,” with G. Gupta and P. Lewis, International Accounting Section of the AAA Mid-Year Meeting. San Antonio, Texas. March, 2014
6. “Using a Simulation to Improve Learning of Management Accounting Concepts and Realities in an Integrative Format.” with J.C. Lopez and H. Dottin. Business Association of Latin American Studies Annual Conference. Lima, Peru. April, 2013
7. “Informal Institutions, Societal Values and Corporate Governance: A Test of Williamson’s (2000) Model of the Derivation of Corporate Governance Outcomes.” American Accounting Association Annual Meeting. Anaheim, CA. August, 2013
8. “Cross-Listing and Audit Fee Premiums: Moving Beyond Legalism,” with A. Singhvi
   1. American Accounting Association Annual Meeting. August, 2012
   2. Irish Accounting and Finance Association. May, 2012
9. “Using Gray’s (1988) Accounting Values to Explain Differing Levels of Implementation of IFRS,” with G. Braun and R. Rodriguez. American Accounting Association Annual Meeting. August, 2011
10. “Using An Online Business Simulation to Teach Management Accounting in a Global Team Environment,” American Accounting Association Annual Meeting. August, 2011
11. *“*An Ever Closer Union: An Analysis of Conservatism in Financial Reporting in the European Union,” with E. Devos and A. Srivastava. American Accounting Association Annual Meeting. August, 2010
12. “Is Culture the Missing Value in Explaining Accounting Conservatism Cross Nationally?” with T. Doupnik, G. Gotti, and T. Kang.
    1. American Accounting Association Annual Meeting. August, 2010
    2. International Accounting Section of the AAA, Mid-Year Meeting. January, 2010
13. “Knowledge Sharing Across Cultures” with E. Huerta.
    1. American Accounting Association Annual Meeting. August, 2010
    2. Business Association Of Latin American Studies Annual Conference. 2009
    3. International Accounting Section of the AAA, Mid-Year Meeting. February, 2009
14. “Explaining the Evolution of National Accounting Systems Towards IFRS Convergence” with E. Huerta. International Accounting Section of the AAA, Mid-Year Meeting. January, 2010
15. “Factors Influencing the Transition of Standard Setters in Mexico” with E. Huerta. American Accounting Association Annual Meeting, August, 2009
16. “Re-Evaluating Face: A Comparison of Private Information Sharing between Two Communitarian Societies” with A.K.D. Schulz, J.C. Lopez and P. Lewis.
17. International Accounting Section of the AAA, Mid-Year Meeting. February, 2008
18. American Accounting Association Annual Meeting. August, 2008
19. “A Cross-Country Study on the Effects of National Culture on Earnings Management” with S. Han, T. Kang and Y.K. Yoo. International Accounting Section of the AAA, Annual Meeting. August, 2007
20. “An Empirical Examination of Gray’s Model of Culture and Income Measurement Practices Using 20-F Data” with P. Lewis.
21. American Accounting Association Annual Meeting. August, 2007
22. Academy of International Business Annual Meeting. 2007
23. International Accounting Section of the AAA, Mid-Year Meeting. 2007.
24. “A Cross-Country Study on the Effects of National Culture on Earnings Management” with S. Han, T. Kang and Y.K. Yoo.
25. International Accounting Section of the AAA, Mid-Year Meeting. 2007
26. European Accounting Association Annual Meeting. 2007
27. “Shades of Gray: An Empirical Examination of Gray’s Theory of Culture and Income Measurement Practices Using 20F Data” with P. Lewis.
28. International Accounting Section of the AAA Mid-Year Meeting. 2007
29. International Accounting Section of the AAA Mid-Year Meeting. 2005
30. “Facing the Truth: How Taiwanese and Americans React to Prior Commitment in the Merit Pay Allocation Process” with R. Brody and S. Lin. American Accounting Association Annual Meeting. 2005
31. “Re-Evaluating Compensation and Control in a Multi-Cultural Environment” with R. Brody and S. Lin. American Accounting Association Annual Meeting. 2004
32. “Europe and America – Together or Apart: An Empirical Test of Differences in Actual Reported Results” with P. Lewis.
33. American Accounting Association Annual Meeting. 2004
34. Annual Meeting of the South East Region AAA. 2003
35. “Otra Empanada en la Parilla: Examining the Role of Culture and Information Sharing in Chile and Australia” with A. Schulz and J.C. Lopez-V.
36. Academy of International Business Annual Meeting. 2003
37. Business Association of Latin American Studies. 2003
38. “Examining the Role of Culture and Acculturation in Information Sharing” with A. Schulz.
39. Academy of International Business Annual Meeting. 2002
40. International Section of the American Accounting Association, Mid-Year Meeting. 2002
41. Asia Pacific Accounting Conference. 2001
42. “Aqui No Se Habla Agencia: The Impact of Adverse Selection and Framing in Decision Making: A US/Mexico Comparison” with P. Lewis and L. Felipe Juarez. Academy of International Business Annual Meeting. 2000

**Invited Research Paper Presentations**

1. Speaker at a public lecture at Universidad del Bío-Bío, Conceptión, Chile. The topic was “El alcance cade vez más global de la práctica de corrupción extranjera.” 2018.
2. Speaker, CAPIC Regional Seminar, Concepción, Chile. “Investigación de la contabilidad conductual: Una nueva frontera para la investigación contable en América. 2018
3. Co-Primary Speaker at “Ciclo Internationalde Conferencecias en Invistagion”. An invitation only conference in Bogotá, Colombia run by the top universities in the county. The topic was the potential of behavioral accounting research in Latin America. 2018.
4. “The Increasingly Global Scope Of The Foreign Corrupt Practices Act”. Invited presentation at ASFACORP Colombian Accounting Professors’ Annual Meeting Plenary Speaker, Cúcuta, Colombia. 2017.
5. “Incentives to Share Knowledge Across Cultures”
   1. National University of Ireland, Galway, Ireland. 2011
   2. Bournemouth University, U.K. March 2009
   3. University of Kent, U.K. March 2009
   4. The Diplomatic Academy of Chile, Santiago, Chile. 2008
6. “Towards IFRS Convergence: Explaining the Evolution of National Accounting Systems” Bournemouth University, U.K. 2009
7. “Examining the Role of Culture and Acculturation of Information Sharing”
   1. The University of Melbourne, Australia. 2003
   2. The University of New South Wales, Sydney, Australia. 2003
8. “Agency Effects and Escalation of Commitment: Do Small Culture Differences Matter?” Faculty Research Seminar, Richard Ivey School of Business, University of Western Ontario, Canada. 1999
9. “Attitudes towards Uniform Accounting: Cultural or Economic Phenomena?” Macquarie University, Sydney, Australia. 1998
10. “Project Escalation and Sunk Costs: A Test of the International Generalizability of Agency and Prospect Theories.”
    1. Macquarie University, Sydney, Australia. 1997
    2. Royal Melbourne Institute of Technology, Melbourne, Australia. 1997
    3. Oklahoma State University. 1996
    4. The University of Texas at Arlington. 1996
11. “The IASC Comparability Project: A Cross National Comparison of Financial Reporting Practices and IASC Proposed Rules”
    1. The National University of Singapore. 1995
    2. The Nanyang University of Singapore. 1995
12. “Cultural Influence on the Development of Accounting Systems Internationally: A Test of Gray’s (1988) Theory.” The University of Glasgow, U.K. 1994
13. “External Environment, Culture, and Accounting Practice: A Preliminary Test of A General Model of International Accounting Development” Simon Fraser University, British Columbia, Canada. 1993
14. “Cultural Influence on the Development of Accounting Systems Internationally.” HEC, Paris, France. 1992
15. “Financial Reporting Practices in Selected Arab Countries: An Empirical Study of Egypt, Saudi Arabia and the United Arab Emirates.” The University of Windsor, Ontario, Canada. 1991
16. “International Accounting Education: A Comparison of Course Syllabi and CFO Preferences” The University of North Texas. 1991

Conference Discussions

Business Association Of Latin American Studies. 2009-14

AAA Annual Meeting. 2008

AAA Behavioral Section, Annual Meeting. 2000

AAA Behavioral Section, Mid-Year Meeting. 2000

Invited Pedagogical Presentations and Classes

* “Teaching with Simulations” a one-day faculty workshop.
  + Victoria University, Melbourne, Australia. 2009
  + Royal Melbourne Institute of Technology, Australia. 2009
  + Portsmouth University, U.K. 2009
  + The Open University, U.K. 2009
* Miami University of Ohio, Oxford, Ohio. Faculty Seminar on teaching and research in International Accounting. 1999
* For the following schools, I conducted a series of short faculty seminars, MBA classes and provided planning assistance. I often conducted research with the faculty as part of this process:
  + University of Augsburg, Germany. 2012
  + Universidad Montivideo, Uruguay. 2010
  + University of Chile. 2008
  + Universidad Talca, Chile. 2006, 2007, 2008
  + Universidad de Desarollo, Chile. 2001, 2002, 2003
  + University of Melbourne, Australia. 2000, 2003
  + University of New South Wales, Australia.1999, 2000
  + University of Glasgow, Scotland. 1995

**WORK IN PROGRESS**

* “Corporate Governance, Earnings Management and Firm Performance: An International Comparison,”
* with H. Kang and H.K. Duong – Under review at *Journal of International Accounting, Auditing and Taxation.*
* “Does the Social Class Influence Emotional Intelligence? An Examination of Differences within Chilean Business Students,” with G. Gupta – First draft.
* “Is the use of the Balanced Scorecard Really Balanced? An Examination of the Role of Organizational Culture in the Use of Different Perspectives within the Balanced Scorecard,” with G. Gupta – Data analysis complete.
* Project Colombia – Three “Global 7” firms are joining with UniAndes to explore the effect of national culture on emotional intelligence and, in turn, on audit judgement. The output will be one case and two papers. With Rosa Gonzalez – Design stage.

**FUNDRAISING AND GRANTS**

**Institutional Grants**

Canadian Business Studies Program Development Grant from the Canadian Embassy for the University of Texas at El Paso. $6,500. 2009-2010

“The Undiscovered Country. Preparing Ohio’s current and future providers of professional audit and advisory services for Thomas Friedman’s Flat World.” Principal Investigator. A Grant from the US Department of Education Business and International Education Program. $173,727. 2007

“Climbing the Pyramid.” A grant from the US Department of Education Meeting the Needs of Greater Cincinnati for Globalized Employees through a Strategic Education Alliance for Global Learning of the University of Cincinnati, College of Business Administration and the Greater Cincinnati of Commerce. $169000. 2001-2003

"Local Learning, Global Growth." A grant from the US Department of Education to upgrade international business teaching and research at UC, $171,000. 1999-2001

Canadian Business Studies Program Development Grants from the Canadian Embassy for the University of Cincinnati. Five successive annual Grants totaling $36,500. 1997-2002

Canadian Business Studies Program Development Grants from the Canadian Embassy for Texas A&M University totaling approximately $40,000. 1991-1996

Individual Research & Teaching Grants

College Competitive Summer Research Grant (salary) ‘A’ list summer research

grant proposals 2011, 2012

College best paper research prize $1500 2012

Faculty Development Grant (competitive), University of Cincinnati, $5,000. 1999

Faculty Development Grant (competitive), University of Cincinnati, $5,000. 1996

Center for the Study of Western Hemispheric Trade, $8,000 including salary. 1995

Center for the Study of Western Hemispheric Trade, $15,000 including salary. 1995

Certified General Accountants of Canada Foundation Research Grant, $10,000. 1995

Certified General Accountants of Canada Foundation Research Grant, $5,000. 1993

Government of Canada Faculty Enrichment (Course Design) Grant, $3,600. 1992-1993

Center for International Business Research Award, $1,500. 1992

Government of Canada Faculty Research Grant Program, $4,000. 1991

General Accountants of Canada Foundation Research Grant, $8,000. 1991-1992

TAMU Enchantement Grant (TAMU International Programs) $750. 1991

Center for International Business Research Award, $2,000. 1991

**TEACHING**

**Undergraduate Courses Taught**

* Principles of Accounting 2
* International Accounting
* Global Accounting and Financial Control
* Principles of Management Accounting (also taught by invitation at the University of Augsburg Germany)
* Management Accounting for Non-Accountants
* Accounting Theory/Current Topics
* Intermediate Accounting I
* Intermediate Accounting II

**Graduate Courses Taught**

* International Accounting - Masters of Accounting
* Accounting for Managers - MBA; Executive MBA
* Management Accounting Seminar – Masters of Accounting
* Strategic Cost Analysis – Executive MBA

**Ph.D. Courses Taught**

* International Accounting Environment
* Financial Accounting
* Managerial Accounting

**Teaching Innovations**

* Global encounter for UTEP students through a series of business simulations with schools in Latin America, the Caribbean, and Europe. One of these simulations was covered in “Globalsym: International Accounting Students Lock Business Horns In This Fierce Competition” on *Accounting Web* (http://www.accountingweb.com) and circulated to all CPAs in Texas.
* As a Fulbright Senior Fellow in Uruguay, I taught four Masters level classes in Spanish at the University of Montevideo. Similarly in Chile and Colombia.

**Courses Developed**

* Managerial Accounting – online course complete with preparation of all

Materials and launch of online class 2017

International Financial Reporting and Controls (MACC Class) 2017

* Managerial Accounting Doctoral Seminar 2014
* International Accounting Environment – Doctoral Seminar 2011
* Management Accounting Seminar (MACC Capstone) 2011
* Financial Accounting – Doctoral Seminar 2008
* Accounting Theory: A Global Perspective 2006
* Contabilidad de Dirección y Sistemas de Control para la Corporatión Global 2005
* Global Strategy and Implementation 2004
* Global Accounting and Financial Control (for IB students) 2004
* MBA Study Abroad Courses – South Africa, Chile, Brazil 2003-2004
* Doing Business in Canada 1993, 1999
* International Accounting Graduate Case Course 1993
* Special Topics in International Accounting (Undergraduate) 1991

**Ph.D. Student Supervision and Examination**

Chairperson

2nd Chairperson, Anthony Fulmore, University of Scranton 2019

Ankita Singhvi, University of Texas at El Paso 2013 to 2014

Gaurav Gupta, University of Texas at El Paso 2013

Elizabeth Devos, University of Texas at El Paso 2010-2014

Philip Lewis, University of Cincinnati 2001

Member

Jason McNicol, University of Texas at El Paso 2010

Ray Rodriguez, University of Texas at El Paso 2009

Yan Gao, University of Texas at El Paso 2009

Frederick Niswander, Texas A&M University 1993

External Examiner

Christopher Patel, Macquarie University, Sydney, Australia 2000

Peter Carlson, Royal Melbourne Institute of Technology, Australia 1996

**SERVICE ACTIVITIES**

**Faculty and Departmental Service**

Middle Tennessee University

* MBA committee 2017 - 2019
* University Senate 2017 - 2019
* College Undergraduate Programs Committee 2015 - 2016
* College Executive Committee 2015 - 2016

University of Texas at El Paso

* Chair of Department Tenure and Promotion Committee. 2014
* Member of the College Tenure and Promotion Committee. 2011- 2013
* Faculty Senate. 2009-2012
* Member – Ph.D. Design Committee for new Accounting PhD Program. 2009-present
* Member – MBA Program Committee. 2007-present
* Member – the MACC Committee. 2007-present
* Member – University Library Committee. 2008-present
* ­Coordinator for Doctoral Applications, Accounting Department. 2007-2014

University of Cincinnati

* Member at large – Faculty Senate. 2007
* Member - Department Research, Promotion and Tenure Committee. 2007
* Chair – Faculty, Friends, and Firms Taskforce. Responsible for reestablishing relationships with the professional community and fundraising. Increased donations from community by 300%. Started with a strategic plan for the department including a benchmarking study of what was achieved in other institutions, developing lists of alumni program of inviting CPA firms to speak in classes, planning for new professional leadership program, meeting with firms and launching the first accounting newsletter mailed to 1500+ alumni. 2004-2005.Member - Faculty Senate. 2003
* Advisor global dimension – Dean’s College Strategic Review. 2001
* Information Systems Tenure Committee. 2000
* Academic Program Director for Global Business Programs, College of Business, University of Cincinnati. 1997-2000
* Prepared University of Cincinnati, College of Business Vision Statement outlining three-year Program for the College’s International Business Activities. 1997
* Accounting Departmental Tenure Committee. 1997
* Strategic review International Business Activities. 1996

Texas A&M University

* Chair: Canadian/American Business Day Program, Texas A&M University. 1993
* Chair, Program Committee: Southwest AAA, International Section. 1992-1993
* Member, Program Committee - International Section, Annual National Meeting of the American Accounting Association. 1991-1992
* Coordinator: Canadian Studies Program, TAMU (Included preparing three successful annual external funding programs). 1992-1993
* Advisor: AIESEC student group. 1991-1992
* Department Representative: International Business Policy Committee, Texas A&M University. 1991-1996

**External Service Activities**

Profession and Community

* Judge – IMA MEF/SCMS Competition. 2017 - present
* “CGA PACE vs. CICA UFE: An Analysis of Different Approaches.” A report on the comparison of CGA PACE level examinations and CICA UFE examinations. With G. Braun and R. Brody. Prepared for CGA Canada, January 2, 2008.
* “Substantial Equivalents: A Review and Audit of the Equivalents of Existing Competencies, Teaching Materials, Examination Materials, and Related Processes of CGA Ontario under the Guidelines of the Public Accountants Council for the Province of Ontario.” Prepared for CGA Ontario. 2007.
* “Professional Training for the Attest Function in Ontario II: Meeting International Standards is outlined in the IFAC Framework and International Education Standards 1-6.” Prepared for CGA Ontario. 2005.
* Reviewer – US Department of Education BIE program. 2003-present.
* Consultant – Miami University of Ohio application under the BIE program. Helped write Miami University’s first successful proposal. 2002
* Reviewer – US Department of Education CIBER program. 2001.
* Professional Training for The Attest Function in Ontario: “Preparing Public Accountants for a World of Global Investment”, a report prepared for the Certified General Accountants of Ontario for Presentation to the Government of Ontario. 2000.
* Grant Reviewer - Research Grants, Canadian Embassy, Washington. 1997.
* Advisor to Certified General Accountants of Canada (CGA) responsible for preparing comments to be submitted to the International Accounting Standards Committee. 1996-1999.
* International Accounting Standards Committee: Testified on behalf of AAA. 1995.

Reviewing Tenure and Promotion Packets Other Universities

* + - University of Oklahoma, Tenure at the Full Professor Level. 2014
    - Simon Fraser University, Promotion to Full Professor, 2013
    - University of Texas at Arlington, Tenure and Promotion to Associate Professor, 2013
    - University of Vermont, Tenure and Promotion to Associate Professor, 2012
    - University of Tulsa, Tenure and Promotion to Associate Professor, 2012
    - University of Windsor, Promotion to Full and Awarding of a Canada Research Chair, 2012

**Academic Service**

Officer and Chair Position Academic Bodies

* Advisory Board, International Section, AAA 2019-2021
* Publications Committee, AAIAS 2018-2020
* North American Representative on the Executive Board of the Business and
* Latin American Studies for North America 2012-2017
* Advisory Board, International Section, AAA 2013
* President, International Section, AAA 2012
* President-Elect, International Section, AAA 2011
* Chair, Publications Committee, International Section 2011
* Co-chair, International Relations Committee, International Section 2008-2009
* Chair, Outstanding Eminent Scholar International Accounting Panel 2003
* Treasurer, International Section 1999
* Secretary, International Section 1998
* External Relations Committee, International Section 1994-1996
* Program Committee, Southwest AAA, International Section 1993-1994

Editorial Board Memberships

* Journal of Business Research *co-editor conference edition*  2015, 2016
* *Journal of International Accounting Research co-editor conference edition.* 2016
* *Journal of International Accounting Research,* Associate Editor 2011-present
* *Journal of International Accounting Research* member2001 – present
* *Advances in International Accounting,* Associate Editor 1993 – present
* *The International Journal of Accounting* 1998 – 2005
* *Journal of International Accounting, Auditing and Taxation* 1996 - 2000

Ad hoc reviewer

*Journal of Accounting Education; Journal of Accounting and Public Practice; Contemporary Accounting Research; Journal of International Business Studies; Journal of International Financial Management and Accounting; International Journal of Accounting; Journal of International Accounting Auditing and Taxation, International Executive.*

Conferences Roles

* Doctoral Facilitator, IAFA 2012
* Program Chair, Accounting and Finance Section, BALAS 2009-2011
* Member, Global Program Committee, Academy of International Business 2002, 2004
* Program Chair, International Section, Annual Meeting of AAA 1997
* Reviewer: International Accounting Section, Behavioral Section of AAA various years

**Memberships**

* American Accounting Association (AAA)
* American Accounting Association, International Accounting Section
* Business and Latin American Studies Association (BALAS)
* Academy of International Business (AIB)
* International Association for Accounting Education and Research (IAAER)
* Canadian Academic Accounting Association (CAAA)
* Institute of Management Accounts (IMA)

**Personal Development and Training Activities**

* Teaching and Writing Cases Workshop Richard Ivey School London Ontario 2016
* Leadership Development Institute UTEP 2015
* AACSB Accounting Accreditation Seminar 2006
* AACSB Department Chair Seminar 2006
* AACSB Aspiring Deans’ Workshop 2005
* AAA Managing Advisory Boards Workshop 2004