

RAY PFEIFFER

Curriculum Vitae

August 2023

School of Business
Simmons University
300 The Fenway
Boston, Massachusetts 02115

ray.pfeiffer@simmons.edu

Phone: 617.521.2829

ACADEMIC EXPERIENCE

Simmons University, School of Business

Professor of Accounting, January 2022 to present

Director of the School of Business and Professor of Accounting, July 2021 to December 2021

Director of the School of Business and Associate Professor of Accounting, July 2020 to June 2021

Associate Professor of Accounting, August 2019 to June 2020

TCU, Neeley School of Business

Associate Dean for Undergraduate Programs, July 2014 to August 2019

Chair, Department of Accounting, August 2009 to June 2014

Director, Professional Program in Accounting (including Master of Accounting degree), October 2013 to June 2014

Professor of Accounting, August 2009 to July 2019

Financial Accounting Standards Board, July 2008 to June 2009

Research Fellow

University of Massachusetts Amherst, Isenberg School of Management

Director, Isenberg Ph.D. Programs, September 2007 to June 2008

Professor of Accounting, September 2007 to August 2009

Associate Professor of Accounting, September 2000 to August 2007

Assistant Professor of Accounting, September 1994 to August 2000

EDUCATION

University of North Carolina at Chapel Hill

Ph.D. Accounting, 1994

Moravian College (Bethlehem, Pennsylvania)

B.A., Cum Laude, Accounting, 1987

Stroudsburg High School (Pennsylvania), June 1983

HONORS

Teaching:

Selected to the STAR Scholars faculty cohort at Simmons University, 2022-2023
Massachusetts Society of CPAs Outstanding Educator of the Year award, 2022
Outstanding Teaching Award in the School of Business at Simmons University, 2021-2022
Maryrose Short Teaching Excellence Award in the Neeley School Department of Accounting, 2015.
Teachnology® Fellowship, University of Massachusetts, 2005-2006.
University of Massachusetts Amherst-wide Distinguished Teaching Award, 2002-2003.
Isenberg School of Management Outstanding Teacher Award, 1998-1999.
Nominated for the University-wide Distinguished Teaching Award, 1998, 2002, 2003, 2005.
Selected as 1997-98 Lilly Teaching Fellow, University of Massachusetts.

Scholarship:

Awarded the Mary Beth Pearson Gnagey Award at the 1999 Northeast Region Decision Sciences Institute Annual Meeting for the paper judged best in the contribution to theory (with P. Elgers and M. Lo).
Awarded the Virginia Pearson Horner Award at the 1998 Northeast Region Decision Sciences Institute Annual Meeting for the paper judged as the best application of theory (with P. Elgers, M. Lo, and L. Rees).

Other:

Pinnacle Award from the Moravian College Accounting Club in recognition of outstanding professional achievement, April 2015.
Inducted into the Stroudsburg Area High School District Hall of Honor, 2005.
Sole U.S. doctoral student representative of the American Accounting Association at the 1993 DRT/EAA Doctoral Colloquium in Naantali, Finland.
Selected to represent the University of North Carolina at the American Accounting Association's 1992 Doctoral Consortium.
Received the Irving S. Amrhein Prize for highest achievement in Economics and Business at Moravian College, 1987.

TEACHING

Teaching Interests and Expertise:

- *External financial reporting by business enterprises, including the study of financial accounting practice, financial reporting policy and regulation, the use of financial information in security valuation, and empirical research about the effects of financial reporting on capital markets.*
- *Intersections of business and society*
- *Connections among economic, finance, and psychology theories and the practice of accounting.*

Courses taught:

At Simmons University (all in-person except where noted and all undergraduate):

Intermediate Accounting I (4 times, online in fall 2020)
Financial Accounting (6 times)
Independent study (CFA prep, 1 time)
Accounting & Business Ethics (3 times, online)
Auditing and Assurance (2 times, online in spring 2021)
Independent study (Real Estate, 1 time)
Intermediate Accounting II (3 times, online in spring 2021)
Accounting internship (1 time)
International business (1 time)
Managerial accounting (1 time)
Learning Community Integrative Seminar (1 time)
Independent study (CPA prep, 2 times)
Accounting Information Systems (1 time)

At TCU (all in-person; enrollments between 20 and 60 students):

Graduate (Master of Accounting):

Contemporary Accounting Issues (3 times)
Economic Foundations of Accounting (4 times)
Seminar in Current Financial Reporting Topics (4 times)

Undergraduate:

Introductory Financial Accounting (2 times)
Intermediate Financial Accounting I (2 times)
Intermediate Financial Accounting II (5 times)
Business in Society (once)
Introduction to University Life (freshman seminar) (3 times)
Thesis Foundations (2 times)

At University of Massachusetts Amherst:

Doctoral:

Introduction to Capital Markets Research in Accounting (12 times)

Master of Accounting:

Financial Accounting Theory and Research (3 times)
Accounting Theory and Policy (2 times)
Financial Statement Analysis (3 times)

MBA:

Accounting for Decision Making and Reporting II (once)

Undergraduate:

Introductory Financial Accounting (3 times)
Intermediate Financial Accounting I (12 times)
Intermediate Financial Accounting II (9 times)
Doing Business in Germany and France (including short-term study abroad) (4 times)
Introductory Managerial Accounting (once)
Semester in the Profession Seminar (3 times)

At University of North Carolina at Chapel Hill:

Introductory Managerial Accounting (once)

Ph.D. Students Supervised:

Dissertations Chaired:

Kelly McKillop, Spring 2013 – Summer 2014.
Kirsten Fanning, Fall 2008 – Fall 2010.
Tracey Riley, Spring 2007 – Fall 2010.
Rosemond Desir, Spring 2006 – Fall 2008.
(Sherry) Fang Li, Spring 2005 – Fall 2007.
Erin Moore, Spring 2004 – Fall 2005.
William Brown, Fall 1999 - Fall 2001.

Dissertation Committee Memberships:

Karen Teitel, Fall 1998 – Fall 2001.
Susan Machuga, Fall 1994 – Spring 1996.

SCHOLARSHIP

Research Interests and Expertise: The accounting and financial reporting decisions made by reporting entities and the impacts of those decisions on users of financial reports.

Refereed Journal Articles:

Pfeiffer, R., K. Teitel, S. Wahab, and M. Wahab. 2021. "Identifying the News in Analysts' Earnings Forecasts Revisions: An Alternative to the Random Walk Expectation." *Review of Pacific Basin Financial Markets and Policies* 24(4).

Desir, R., R. Pfeiffer, and F. Roberts. 2020. "Should Government Assistance be Reflected in Financial Reports?" *Accounting Horizons* 34(1): 93-110.

Cazier, R., R. Desir, R. Pfeiffer, and L. Albert. 2020. "Intra-Industry Information Transfer Effects of Leading Firms' Earnings Narratives." *Review of Quantitative Finance and Accounting* 54(1): 29-49.

Cazier, R., and R. Pfeiffer. 2017. "10-k Disclosure Repetition and Managerial Reporting Incentives," *Journal of Financial Reporting* 2(1): 107-131.

- Desir, R., R. Pfeiffer, J. Casterella, and J. Kokina. 2017. "Causes and Consequences of 'Discretionary' Goodwill Impairments" *Advances in Quantitative Analysis of Finance and Accounting* 15: 1-29.
- Cazier, R., and R. Pfeiffer. 2016. "Why are 10-K Filings So Long?" *Accounting Horizons*, 30(1): 1-21.
- Bradshaw, M., D. Bens (principal co-author), C. A. Frost (principal co-author), E. Gordon, S. McVay, R. Pfeiffer (principal co-author), M. Plumlee (principal co-author), C. Shakespeare, W. Thomas, F. Wong (principal co-author). 2014. "Accounting Standard Setting for Private Companies." *Accounting Horizons* 28(1): 175-192.
- Cho, S.-Y., C. Lee, and R. Pfeiffer. 2013. "Corporate Social Responsibility Performance Information and Information Asymmetry." *Journal of Accounting and Public Policy*, 32(1): 71-83.
- Machuga, S., K. Teitel, R. Pfeiffer, and E. Wu. 2011. "Explaining the Surprising Performance of Whisper Forecasts of Earnings." *Advances in Quantitative Analysis in Finance and Accounting* 9, pp. 1-29.
- Desir, R., K. Fanning, and R. Pfeiffer. 2010. "Are Revisions to SFAS No. 5 Needed?" *Accounting Horizons* 24(4): 525-545.
- Akisik, O., and R. Pfeiffer, Jr. 2009. "Globalization, U.S. Foreign Investments, and Accounting Standards." *Review of Accounting and Finance* 8(1): 5-37.
- Moore, E., and R. Pfeiffer, Jr. 2009. "Do Managers Change Their Financial Reporting Strategies in Response to an Earnings Restatement?" *Journal of Accounting Ethics and Public Policy* 9(1): 39-70.
- Brown, Jr., W., and R. Pfeiffer, Jr. 2008. "Do Investors Under-React to Information in Analysts' Earnings Forecasts?" *Journal of Business Finance and Accounting* 35(7) & (8): 889-911.
- Brown, W., E. Moore, and R. Pfeiffer, Jr. 2008. "Evaluating the Robustness of Market Anomaly Evidence." *Advances in Quantitative Analysis of Finance and Accounting* 6 (March): 27-48.
- Brown, W., and R. Pfeiffer, Jr. 2007. "Causes and Consequences of the Relation between Split-Adjusted Share Prices and Subsequent Stock Returns." *Journal of Business Finance and Accounting* 34(1) & (2), January/March: 292-312.
- Elgers, P., M. Lo, and R. Pfeiffer, Jr. 2003. "Analysts' vs. Investors' Weightings of Accruals in Forecasting Annual Earnings." *Journal of Accounting and Public Policy* 22(3), May-June: 255-280.
- Elgers, P., R. Pfeiffer, Jr., and S. Porter. 2003. "Anticipatory Income Smoothing: A Re-examination." *Journal of Accounting and Economics* 35(3), August: 405-422.
- Christophe, S., and R. Pfeiffer, Jr. 2002. "The Valuation of MNC International Operations during the 1990s." *Review of Quantitative Finance and Accounting* 18(2) (March):119-138.
- Machuga, S., R. Pfeiffer, Jr., and K. Verma. 2002. "EVA, Future Accounting Earnings, and Financial Analysts' Earnings Forecasts." *Review of Quantitative Finance and Accounting* 18(1) (January): 59-73.

Elgers, P., M. Lo, and R. Pfeiffer, Jr. 2001. "Delayed Security Price Adjustments to Financial Analysts' Forecasts of Annual Earnings." *The Accounting Review* 76 (October): 613-632.

Machuga, S. and R. Pfeiffer, Jr. 2000. "A Comparison of Financial-Statement-Analysis-Based and Price-Based Earnings Forecasts." *Journal of Business and Economic Studies* 6(1) Spring: 21-41.

Machuga, S., R. Pfeiffer, Jr., and B. Morzuch. 2000. "Measurement Error and Simultaneity in the Returns/Earnings Relation." *Advances in Quantitative Analysis in Finance and Accounting* 8: 139-160.

Pfeiffer, Jr., R., and P. Elgers. 1999. "Controlling for Lagged Stock Price Responses in Pricing Regressions: An Application to the Pricing of Cash Flows and Accruals." *Journal of Accounting Research* 37(1) Spring: 239-247.

Pfeiffer, Jr., R. 1998. "The Implications of Accounting Research for Accounting-Based Investment Strategies." *Journal of Alternative Investments* 1(3) Winter: 68-77.

Pfeiffer, Jr., R. 1998. "Market Value and Accounting Implications of Off-Balance-Sheet Items." *Journal of Accounting and Public Policy* 17(3) Autumn: 185-207.

Pfeiffer, Jr., R., P. Elgers, M. Lo, and L. Rees. 1998. "Additional Evidence on the Incremental Information Content of Cash Flows and Accruals: The Impact of Errors in Measuring Market Expectations." *The Accounting Review* 73(3) July: 373-385.

Other Publications:

Bens, D., C. A. Frost, T. Harris, S. McVay (chair); R. Pfeiffer (principal co-author) M. Plumlee, E. Riedl (principal co-author), C. Shakespeare, W. Thomas (principal co-author), and F. Wong). 2013. "Response to the FASB Exposure Draft: Presentation of Financial Statements (Topic 205) – Reporting Discontinued Operations." (Comment letter to the Financial Accounting Standards Board).

Bens, D., M. Bradshaw (Chair), C. Callahan; J. Ciesielski, E. Gordon, L. Hodder, B. Laux, S. McVay, G. Miller, R. Pfeiffer (Principal Co-author), M. Plumlee, C. Shakespeare, P. Stocken (Principal Co-author), W. Thomas (Principal Co-author), F. Wong. 2010. "Response to the Exposure Draft on Revenue Recognition (Topic 605)." (Comment letter to the Financial Accounting Standards Board and International Accounting Standards Board).

Machuga, S., K. Teitel, R. Pfeiffer, Jr., and B. Boyer. 2008. "Hearing the Whispers." *Financial Adviser*.

Pfeiffer, Jr., R. 1999. "Do Investors Price Off-Balance-Sheet Assets? Some Evidence From Mortgage Bank Share Prices" *Financial Accounting Series Status Report*.

Working Papers and Research in Progress

Desir, R., Nam, J., & Pfeiffer, R. (2022). "Does Managerial Ability Improve Analyst Forecast Accuracy? Examining the Impact on the Earnings Response Coefficient (ERC) and the Market Premium to Meeting or Beating Earnings Expectations (MBE)," in preparation for submission.

Teitel, K., S. Wahab, M. Wahab, and R. Pfeiffer. (2021). "Whisper Forecast Activity and Analysts' Forecast Biases." In preparation for submission.

Bryant-Kutcher, L., R. Desir, and R. Pfeiffer. 2014. "Do Cross-Listed Firms Get More Than They Deserve From Listing In The United States Markets?"

Riley, T., A. Markelevich, and R. Pfeiffer, Jr. 2013. "The Hidden Message of Managers' Language Use in Earnings Press Releases and its Impact on Investment Decisions."

Brown, W., K. Tucker, and R. Pfeiffer, Jr. 2001. "A Prospective Look at the Usefulness of Separately Reporting Goodwill Charges: An Evaluation of 'Cash Earnings'."

Pfeiffer, Jr., R. and P. Elgers. 1998. "*Pr*-Estimates for Predicting and Evaluating Earnings Changes: A Re-assessment."

Tucker, K. and R. Pfeiffer, Jr. 1998. "An Analysis of Systematic Patterns in Financial Analysts' Earnings Forecast Errors."

PRESENTATIONS

At Professional Meetings:

"An Assessment of the Relation between Managerial Ability, Analyst Forecast Accuracy and the Market Premium to Firms that Meet or Beat (MBE) Earnings Expectations." Accepted for presentation at the Accounting and Finance Association of Australia and New Zealand, July 2022.

"The Impact of Major Professional Journals on the Future of Accounting Education and Practice." Participated as a panelist representing *Accounting Horizons*, American Accounting Association, Atlanta, Georgia, August 11, 2020.

"Re-imagining the Undergraduate Business Curriculum," Society of Petroleum Accountants luncheon, April 3, 2017.

"Say Again? Assessing Redundancy in 10-k Disclosures," with Rick Cazier. Invited for presentation in a special session at the AAA Financial Accounting and Reporting Section Annual Meeting, January 2017.

"Causes and Consequences of "Discretionary" Goodwill Impairments." with Rosemond Desir. Concurrent session paper at the 24th Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management in National Chiao Tung University, Hsinchu, Taiwan. June 2016.

- “Causes and Consequences of “Discretionary” Goodwill Impairments.” with Rosemond Desir. Concurrent session paper at the American Accounting Association Northeast Region Meeting, 2015 in Providence, Rhode Island.
- “Information Transfer in Leading Firms’ Earnings Narratives”, with Rosemond Desir. Concurrent session at the American Accounting Association Annual Meeting, Chicago, Illinois, August, 2015.
- “Information Transfer in Leading Firms’ Earnings Narratives”, with Rosemond Desir. Session: Industry Effects in Stock Returns, the Annual Meeting of the Southern Finance Association, Captiva Island, Florida, November, 2015.
- “Accounting Standards for Private Companies: Update, Observations, and Evaluation.” TSCPA Fort Worth luncheon, August 18, 2011.
- “Do Cross-Listed Firms Get More Than They Deserve from Listing in the United States Markets?” with Rosemond Desir. AAA Western Region meeting, April 28, 2011.
- “Accounting Standards for Private Companies: Update, Observations, and Evaluation.” Speech delivered to the Fort Worth Chapter of the Texas Society of CPAs luncheon, August 18, 2011.
- “Explaining the Surprising Performance of Whisper Forecasts of Earnings”, American Accounting Association National meeting, August 2010.
- “The IFRS ‘Roadmap’ and the FASB/FAF Response,” American Accounting Association national meeting, August 2009.
- “IFRS, Convergence, and Accounting Research,” American Accounting Association national meeting, August 2009.
- “Fair Value Accounting: Improvement or Obstacle,” Fox School of Business Accounting Conference, Temple University, June 2009.
- “Some Perspectives on Professional Judgment in Accounting,” 2009 Deloitte/Federation of Schools of Accountancy Faculty Consortium, May 2009.
- “International Financial Reporting Standards,” presentation at the 2009 Knowledge Globalization Conference, Suffolk University, April 2009.
- “IFRS in the U.S.: The FASB/FAF Position,” presentation at the Grant Thornton International Implementation Group, New York, April 2009.
- “Moving Toward a Single Accounting Language,” Plenary Session at Financial Accounting and Reporting Section Mid-Year Meeting, January 30, 2009.
- Served as Senior Faculty Mentor in the New Scholars Session at the American Accounting Association National Meeting, August 2006.

- “The Effects of Financial Statement Restatements on Firms' Financial Reporting Strategies.” (with E. Moore). Presented at the Northeast Region American Accounting Association Annual Meeting, 2005.
- “Causes and Consequences of the Relation Between Split-Adjusted Share Prices and Subsequent Stock Returns” (With W. Brown.) Presented at the American Accounting Association National Meeting Research Forum, August 2004.
- “Empirical Consequences of the Price Effect for Share Price Deflators in Market-Based Accounting Research.” Presented at the American Accounting Association National Meeting Research Forum, August 2004.
- “Delayed Security Price Adjustments to the Information in Financial Analysts' Forecasts of Annual Earnings.” (With P. Elgers and M. Lo.) Presented at the Annual Meeting of the Eastern Finance Association, Spring, 2001.
- “A Prospective Look at the Usefulness of Separately Reporting Goodwill Charges: An Evaluation of 'Cash Earnings'.” (With W. Brown and K. Teitel). Presented at the Northeast Region American Accounting Association Annual Meeting, April 2001.
- “Delayed Security Price Adjustments to the Information in Financial Analysts' Forecasts of Annual Earnings.” (With P. Elgers and M. Lo.) Presented at the Financial Economics and Accounting Conference, November 2000.
- “Anticipatory Income Smoothing: A Re-examination.” (With P. Elgers, and S. Porter.) Presented at the American Accounting Association Annual Meeting Forum, August 2000.
- “Anticipatory Income Smoothing: A Re-examination.” (With P. Elgers, and S. Porter.) Presented at the Northeast Region American Accounting Association Annual Meeting, April 2000.
- “Economic Value Added, Future Accounting Earnings, and Financial Analysts' Earnings Forecasts.” (With S. Machuga and K. Verma). Presented at the European Financial Management Association Annual Meeting, June 1999.
- “Analysts' Incorporation of the Differential Persistence of Cash and Accrual Earnings Components in Forecasting Annual Earnings.” (With P. Elgers and M. Lo). Presented at the Northeast Region American Accounting Association Annual Meeting, April 1999.
- “The Information Content of Geographic Segment Disclosures.” (With S. Christophe.) Presented at the Financial Management Association National Annual Meeting, Fall 1998.
- “Controlling for Lagged Stock Price Responses in Pricing Regressions: An Application to the Pricing of Cash Flows and Accruals.” (With P. Elgers.) Presented at the American Accounting Association Annual Meeting Forum, August 1998.

"Measurement Error and Simultaneity in the Returns-Earnings Relation." (With S. Machuga and B. Morzuch). Presented at the American Accounting Association Annual Meeting Forum, August 1998.

"An Empirical Evaluation of the Role of Historical Funds-Based Earnings Components in the Formation of Earnings Expectations." (With P. Elgers, M. Lo, and L. Rees.) Presented at the 1998 International Conference of Pacific Rim Management, August 1998.

"The Information Content of Geographic Segment Disclosures." (With S. Christophe). Accepted for the Eastern Finance Association Annual Meeting, Summer 1998.

"Additional Evidence on the Incremental Information Content of Cash Flows and Accruals: the Impact of Measuring Market Expectations." (With P. Elgers, M. Lo, and L. Rees.) Presented at the Northeast Decision Sciences Annual Meeting, Spring 1998.

"Controlling for Lagged Stock Price Responses in Pricing Regressions: An Application to the Pricing of Cash Flows and Accruals." (With P. Elgers.) Presented at the 1998 Northeast Regional American Accounting Association Annual Meeting, Spring 1998.

"An Empirical Evaluation of the Role of Historical Funds-Based Earnings Components in the Formation of Earnings Expectations." (With P. Elgers, M. Lo, and L. Rees.) Accepted at the 1998 Mid-Atlantic American Accounting Association Annual Meetings.

"Pr-Estimates for Predicting and Evaluating Earnings Changes: A Re-assessment." (With P. Elgers). Presented at 1996 American Accounting Association Northeast Region Annual Meeting.

At Academic Institutions:

"Should Government Assistance be Reflected in Financial Reports?" presented to Simmons University faculty, December 10, 2018.

"Should Government Assistance be Reflected in Financial Reports?" presented to Long Island University (Post) faculty, December 3, 2018.

"Why are 10-K Filings So Long?" presented to Lehigh University Accounting Research Workshop, October 17, 2014.

"The Hidden Message of Managers' Language Use in Earnings Press Releases and its Impact on Investment Decisions," presented to the Baylor University accounting workshop, April 2011.

"Moving toward a Single Accounting Language," presented to University of New Hampshire faculty and students at the offices of the FASB, March 2009.

"Moving toward a Single Accounting Language," presented to University of Utah faculty and students, February 2009.

- “Moving toward a Single Accounting Language,” presented to Masters Students of the College of William and Mary, at the offices of the FASB, December 2008.
- “Moving toward a Single Accounting Language,” presented to Baylor University Master’s Degree candidates at the offices of KPMG in New York, NY, October 2008.
- “Who’s Whispering? Early Evidence Regarding Management as a Possible Source of ‘Whisper’ Forecasts of Earnings.” (with S. Machuga and K. Teitel). Presented at the University of Connecticut’s Accounting Workshop, April 2008.
- “The Effects of Financial Statement Restatements on Firms' Financial Reporting Strategies.” (with E. Moore). Presented at Syracuse University's Accounting Workshop, March 2005.
- "Empirical Consequences of the Price Effect for Share Price Deflators in Market-Based Accounting Research." (With W. Brown.) Presented at the University of Kentucky's Accounting Workshop, October 2002.
- "The Forecast-to-Price Anomaly: A Reflection of the Market's Extrapolation of Recent Growth." (With W. Brown.) Presented at Lehigh University's Accounting Workshop, April 2002.
- "Delayed Security Price Adjustments to the Information in Financial Analysts' Forecasts of Annual Earnings." (With P. Elgers and M. Lo.) Presented at the University of Connecticut's Accounting Workshop, October 2000.
- "Delayed Security Price Adjustments to the Information in Financial Analysts' Forecasts of Annual Earnings." (With P. Elgers and M. Lo.) Presented at the University of Utah's Accounting Workshop, November 1999.
- "Analysts' Incorporation of the Differential Persistence of Cash and Accrual Earnings Components in Forecasting Annual Earnings." (With P. Elgers and M. Lo). Presented at the Boston Accounting Research Colloquium at Northeastern University, March, 1999.
- "Controlling for Lagged Stock Price Responses in Pricing Regressions: An Application to the Pricing of Cash Flows and Accruals." (With P. Elgers.) Presented at Boston University's Accounting Workshop, May 1998.
- "Controlling for Lagged Stock Price Responses in Pricing Regressions: An Application to the Pricing of Cash Flows and Accruals." (With P. Elgers.) Presented at the University of Massachusetts Boston's Accounting Workshop, April 1998.
- "The Comparative Performance of Financial-Statement-Analysis-Based and Price-Based Earnings Forecasts," (With S. Machuga). Presented at George Washington University's Accounting Workshop, September 1996.
- "The Comparative Performance of Financial-Statement-Analysis-Based and Price-Based Earnings Forecasts." (With S. Machuga). Presented at Boston College's Accounting Workshop, September 1996.

Other:

“Enhancing Financial Literacy,” Presentation to the TCU McNair Fellows, Fort Worth, Texas, March 21, 2018, March 23, 2017 and September 15, 2012.

“From the Armchair to the Archive: Accounting Research for Policy Decisions.” (With P. Elgers).
Presented at the 1999 Isenberg School of Management Faculty Research Mini-Conference at the University of Massachusetts.

"Beyond Counting Beans: How and Why Accounting is Important." Presented at the University of Massachusetts Isenberg School of Management Faculty Seminar Series, December 1997.

GRANTS RECEIVED

Neeley School of Business Summer Research Grant: 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017.

PwC INquires grant for curriculum revision and program changes, April, 2011, \$10,000.

\$258,823 FASB Research Fellowship, Financial Accounting Foundation, July 1, 2008 – June 30, 2009.

Department of Accounting and Information Systems Summer Research Grant received Summer 2002, Summer 2006.

Isenberg School of Management Summer Research Grant received 1997, 1998, 1999, 2000, 2001, and 2003.

Arthur Andersen & Co. Foundation Doctoral Dissertation Fellowship, 1993.

INSTITUTIONAL SERVICE

Simmons University

Member of Faculty Senate, January 2022 to present.

Faculty advisor, Beta Alpha Psi, July 2021 to present.

Chair, COCIS Contract Faculty Promotion Committee for Erin DeCurtis, spring 2023.

Member, Tenure & Promotion Appeal Review Committee for SLIS promotion case, fall 2022.

Chair, Local Promotion and Tenure Committee for Kwamie Dunbar, spring 2021.

Member, Local Promotion and Tenure Committee for Lisa Hussey, 2020-2021.

Member of Center for Faculty Excellence Advisory Board, spring 2021 – present

Academic advisor for School of Business students – approximately 15 students per term

Director, School of Business, July 2020 to December 2021

Member, School of Business Curriculum Committee – fall 2020 – present

Member, Academic Portfolio Management Committee, Enrollments & Outcomes Subcommittee, spring 2021 – present

Member, Academic Leadership Team Dashboard Subcommittee of APMC, spring 2023 to present

Member, Department of Communications faculty search – spring 2021

Member, CFO Search Committee, fall 2020

Member, Academic Committee of the COVID-19 Response Team, spring 2020 – fall 2021
CET Faculty Online Coach, July – August 2020
Chair, School of Business Curriculum Committee, September 2019 – June 2020.
Member, School of Business Faculty Search Committee, September 2019 – March 2020.
Member, School of Business Undergraduate Program Review Task Force, November 2019 – June 2020.
Member, COCIS Academic Support Manager Search Committee, April 2020.

TCU

Member, TCU Faculty Senate Task Force on Adjunct Teaching, March 2018-July 2019.
Member, TCU Lead On Strategic Planning Committee – Academic Profile and Reputation Subcommittee, Fall 2017 – Spring 2018.
Member, Heritage, Mission, Vision, and Values Committee (TCU Core Curriculum), Fall 2015 – July 2019.
Member, FrogFolio Advisory Board, October 2014 – July 2019.
Chair, Aspen Institute Committee (ad hoc), Neeley School of Business, March 2014 - December 2016. This committee is charged with considering how to better integrate the liberal arts and sciences with the undergraduate business curriculum and designed a new undergraduate business core curriculum.
Member, ex-officio, Neeley Undergraduate Curriculum Committee, July 2014 to July 2019.
Member, Department Curriculum Committee, Fall 2010 – June 2014.
Member, Deans and Chairs Council, Neeley School of Business, July 2009 – July 2019.
Member, Dean's Administrative Council, Neeley School of Business, July 2009 – June 2011.
Member, Accounting Department Brown Bag/Workshop committee, August 2009 – June 2014.

University of Massachusetts Amherst

Board Member, Massachusetts Society of Professors (faculty union), Fall 2007.
Member, Faculty Search Committee, Department of Accounting and Information Systems, Fall 2007, Fall/Spring 2008.
Chair, Isenberg School Faculty Research and Scholarship Committee, Summer 2006-Summer 2008.
Chair, Isenberg School Scholarship/Research Task Force, 2004-2005.
Chair, Faculty Senate Undergraduate Education Council Textbook Subcommittee, 2004-2005.
Chair, Faculty Search Committee, Accounting and Information Systems, 2004-2005.
Chair, Faculty Distinguished Teaching Award Selection Committee, Spring 2004 and 2005.
Member, Isenberg School Dean Evaluation Committee, 2004-2005.
Member, Search Committee for Staff Position in the UMass Center for Teaching, 2004-2005.
Member, Ad Hoc Exploratory Work Group for Center for Business in Society, 2004-2005.
Chair, Isenberg School Committee to Institute Freshman Spring Seminar, 2004-2005.
Member, Doctoral Program Curriculum and Assessment Workgroup, 2004-2005.
Member, Masters of Science in Accounting Program Curriculum and Assessment Workgroup, 2004-2005.
Representative, Boston Accounting Research Colloquium, Fall 1994 to Spring 2008.
Member, Faculty Senate Council for Undergraduate Education, Fall 2002 to Spring 2008.
Member, ad hoc committee on critical thinking in the undergraduate curriculum, Fall 2003 to Spring 2005.

Chair, School of Management Associate Dean for Faculty Development and Research Evaluation Committee, 2001-2002.

Member, School of Management Personnel Committee, Fall 2000 to Spring 2003.

Faculty advisor to $\beta\alpha\psi$, January 2000 to May 2003.

Organizer, Departmental research workshop series, Fall 1994 to Spring 2008.

Member, Department Doctoral Program Admissions Committee, Fall 1994 to Spring 2008.

Member, Department Doctoral Program Committee (curriculum, writing and grading core examinations, writing and grading comprehensive examinations), Fall 1994 to Spring 2008.

Member, Department Personnel Committee, 1997-98, 1997-99, 2002-03, 2004-05, 2005-06.

Faculty representative, Accounting Association field trip to Boston, Spring 1999.

Participant, campus-wide effort to recruit top ALANA students, Spring 1998

Alternate, Department Personnel Committee, 1994-95.

Member, Department Faculty Search Committee, 1997-98 and 1996-97.

Member, Department Financial Reporting Curriculum Workgroup, 1997-98, 2004-2005.

Member, Department Intellectual Contributions Workgroup, 1996-97.

Member, Undergraduate Awards Committee, 1994-95, 1998-1999.

Co-author of the Department's response regarding intellectual contributions to AACSB for accreditation continuing review, 1996-97.

Member, search committee for Isenberg School of Management Fiscal/Personnel Manager.

PROFESSIONAL SERVICE

Member, External Program Committee, 2023 Bretton Woods Accounting and Finance Conference, 2022-2023

Business & Society Undergraduate Consortium Advisory Board, 2019 – present

Member of the MSCPA Academic and Career Development Committee, spring 2021 – present

Member, Global Academic Champions of the AICPA, spring 2023-present

Co-Senior Editor, *Accounting Horizons*, May 15, 2018 – May 31, 2021.

Editorial Advisory and Review Board Member, *Accounting Horizons*, fall 2015 – May 2018.

Member, American Accounting Association Doctoral Consortium Committee, April 2009-June 2010.

Member, Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the American Accounting Association, Fall 2009 – Fall 2013.

Member, Financial Accounting Standards Research Initiative editorial board, November 2009 – 2013.

Chair, Liaise with Practice Committee of the Financial Accounting and Reporting Section of the American Accounting Association, April 2009 – August 2010.

Ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Horizons*, *Journal of Business Research*, *Issues in Accounting Education*, and *Advances in Accounting*.

Member, Best Dissertation Award Committee, Financial Accounting and Reporting Section of the American Accounting Association, 2006.

Reviewer for the American Accounting Association National Meeting, Spring 2005, 2006, 2007, 2008.

Regional Meeting Coordinator for 2005 Northeast American Accounting Association, Financial Accounting and Reporting Section, 2004-2005.

Member, American Accounting Association's Financial Accounting and Reporting Section Nominating Committee, Spring-Summer 2005.

Member, Nominating Committee, Financial Accounting and Reporting Section of the American Accounting Association, 2005.

Facilitator at the 2002 and 2003 American Accounting Association's New Faculty Consortia.
Discussant for two papers at the 2002 Utah Winter Accounting Conference, March 2002.
Member, American Accounting Association's Notable Contributions to the Literature Award Committee, 2000-2001.
Discussant at the American Accounting Association Annual Meeting, August 2000, 1999.
Discussant at the Northeast Region American Accounting Association Annual Meeting, April 1999, 1998, 1997.
Reviewer for the Accounting Education Section of the Northeast Region American Accounting Association Annual Meeting, Spring 1998.
Reviewer for the 1998 Accounting Behavior and Organizations Research Conference.
Research session moderator at the 1997 American Accounting Association Annual Meeting.

PROFESSIONAL DEVELOPMENT

[Simmons University dating from July 1, 2019 only]

AAA: Robotics Digital Academy, August 9, 2022
AAA: EY's 360 case, August 19, 2022
FASB update for educators, September 9, 2022
AAA: Revolutionizing the Accounting Curriculum with Data Analytics, September 23, 2022
CoF Ungrading Keynote presentation, October 7, 2022
AAA: Using AICPA resources to develop stronger critical thinking skills, October 21, 2022.
MassCPAs Educator Conference, February 10, 2023
NEFDC Conference [full-day], May 24, 2022
NEFDC Conference [full-day], November 19, 2021
CET: Keynote: "Connected Teaching: How a Relational Approach Fuels Learning and Builds Faculty Resilience," April 6, 2021
CET: Pivotal Pedagogy: Cultivate Belonging to Build Inclusive and Equitable Class Climates, February 24, 2021
CET: Pivotal Pedagogy: Prevent Pandemic Burnout, January 27, 2021
CET: Pivotal Pedagogy/CSS Eureka, October 30, 2020
CET: Diagrams.net, September 17, 2020
Webinar: "Reimagining Capitalism," Rebecca Henderson, August 4, 2020
CET: Engaging online discussions, July 16, 2020
CET: Motivating online students, July 22, 2020
CET: Attendance and Participation Policies, June 25, 2020
2U Workshops (approximately a half dozen) – online teaching, backward design, video production, etc.
CET: Modules 1-4 regarding online teaching best practices, June 2020
2UOS Orientation: May 28, 2020
CET: Pandemic Pedagogy: Zoom Fatigue, April 22, 2020
Tips and Tactics for Talking about Race, March 17, 2020
CET: Introverts in the Classroom, February 13, 2020
MA Society of CPAs Educators Conference [full-day], January 31, 2020
CET: Inclusive Assessment, January 28, 2020
CET: Rubrics, December 3, 2019
NEFDC Conference [full-day], November 8, 2019
CET: Lunchtime dialog, November 7, 2019

Pronoun primer, November 5, 2019

Webcast: Not-for-profit and Governmental Accounting Issues for Academics, November 1, 2019

CET: Low-stakes writing assignments, October 17, 2019

CET (Center for Excellence in Teaching): Cognitive Science, September 25, 2019

New faculty orientation, August 28, 2019

Moodle training, August 14, 2019

MENTIONS IN THE MEDIA

Comments on the role of accounting standards in corporate litigation in “As Accounting Rules Often Surface in Deal Litigation, Some Suggest FASB Study,” by Denise Lugo, in Thomson Reuters *Tax & Accounting* newsletter, October 26, 2023. <https://tax.thomsonreuters.com/news/as-accounting-rules-often-surface-in-deal-litigation-some-suggest-fasb-study/>

Comments on the FASB’s project related to accounting and disclosure for government assistance received, included in “U.S. Accounting Board Looks Across the Ocean to Fill Hole in Rules,” by Nicola M. White, in *Bloomberg Tax: Accounting News*, August 23, 2023. https://www.bloomberglaw.com/tax_login?target=https%3A%2F%2Fwww.bloomberglaw.com%2Fproduct%2Ftax%2Fbloombergtaxnews%2Ffinancial-accounting%2FBNA%25200000018a-0419-da9b-a78e-8479bad50001

Comments on the balance between career-oriented and liberal arts education, included in “Keep the Conversation Going,” by Hillary Burns, in *The Business Journals, The National Observer, Higher Education Edition*, November 3, 2022. <https://link.bizjournals.com/view/6049aabb3fd9107dde693b48hm14r.44y/6cfc553b>

Comments on the standard setting challenges related to cryptocurrencies, included in “How Long Will it Take to Develop Crypto Accounting Rules? FASB Isn’t the Problem,” by Denise Lugo, in Thomson Reuters *Tax & Accounting* newsletter, August, 22, 2022. <https://tax.thomsonreuters.com/news/how-long-will-it-take-to-develop-crypto-accounting-rules-fasb-isnt-the-problem/>.

Comments on the FASB’s conceptual framework, included in “Will FASB’s Incomplete Conceptual Framework Derail its Efforts on Crypto, Other New Projects?” by Denise Lugo, in Thomson Reuters’ *Tax & Accounting* newsletter, July 18, 2022. <https://tax.thomsonreuters.com/news/will-fasbs-incomplete-conceptual-framework-derail-its-efforts-on-crypto-other-new-projects/>

Comments on the accounting for goodwill, included in “U.S. Accounting Standard-Setter Looks to Tackle Controversial Topics in 2021,” by Mark Maurer, *Wall Street Journal*, January 4, 2021. <https://www.wsj.com/articles/u-s-accounting-standard-setter-looks-to-tackle-controversial-topics-in-2021-11609434034>

PROFESSIONAL EXPERIENCE

Audit Staff of Deloitte & Touche, Allentown, Pennsylvania, 1987-1988; and Raleigh, North Carolina, 1988-1990. Supervised audit engagements for clients in the manufacturing, health care, and financial services industries.

Accounting staff of Stone, Cyphers, McCoy, and DeAngelo, P.C., Stroudsburg, Pennsylvania, June-August, 1986; January 1987. Performed compilation and payroll tax work for clients.

COMMUNITY SERVICE

Chair, Audit Committee, Westside Unitarian Universalist Church, Fort Worth, Texas (Westside), April 2017 – July 2019.

Member, Membership Committee, Westside, 2015-2019

Chair, Long-Range Planning Committee, Westside, 2015

PROFESSIONAL ACTIVITIES

Certified Public Accountant (CPA) in North Carolina (1989-90) and Pennsylvania (1988-89), presently inactive.

Member, Massachusetts Society of CPAs, fall 2019 – present.

Member, American Accounting Association (AAA), 1994 - present.

Member, Financial Reporting Section, AAA, 1997 - present.

Member, Accounting Program Leadership Group Section, AAA, 2009 - 2016.

Member, Financial Executives Institute (National and Fort Worth Chapter), 2009 - 2018.

Member, Texas Society of CPAs (State and Fort Worth Chapter), 2012 – 2019.