

ERIC N. JOHNSON
Curriculum Vitae
October 2017

HOME ADDRESS

23 Old Sawmill Road
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SCHOOL ADDRESS

Department of Accounting
College of Business
University of Wyoming
1000 E. University Ave.
Laramie, WY 82071
E-mail: eric.johnson@uwyo.edu

EDUCATION

Doctor of Philosophy, Accounting Arizona State University, Tempe, Arizona, December 1989.

Master of Business Administration, Arizona State University, Tempe, Arizona, May 1982.

Bachelor of Arts (Honors) in Accounting, Whittier College, Whittier, California, May 1978.

ACADEMIC APPOINTMENTS

Clara R. Toppan Professor of Accounting, University of Wyoming, 2011 to date.
Associate Professor, 2011–2013
Professor, 2013–date.

Associate Professor of Accounting, Kelley School of Business, IUPUI, 1999–2011.

Adjunct Associate Professor of Accounting, University of Notre Dame, 2008–2011.

Associate Professor of Accounting, University of Texas at Arlington, 1997–1999.

Assistant Professor of Accounting, University of Toledo, 1994–1997.

Assistant Professor of Accounting, University of Wyoming, 1988–1994.

Graduate teaching and research assistant, School of Accountancy, Arizona State University, 1985–1988.

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PRIMARY RESEARCH INTERESTS

Auditor judgment
Behavioral aspects of fraud
Corporate governance
Management accounting judgment and quality

TEACHING INTERESTS

Auditing
Accounting Ethics
Accounting Information Systems
Financial Accounting
Fraud Examination
Managerial Accounting

AWARDS

Mortar Board “Top Professor,” University of Wyoming, 1991
Beta Alpha Psi Outstanding Professor, University of Wyoming, 1993
General Motors Outstanding Distance Educator (IU Kelley Direct Program), 2006
MSA Teaching Excellence Award, IU Kelley School of Business, 2008
Senior Research Award, College of Business, University of Wyoming, 2013
College of Business Advisory Board Accounting Faculty Performance Award, 2014

PROFESSIONAL EXPERIENCE

Staff/senior auditor, Arthur Andersen, Phoenix, Arizona, 1978–1980

PROFESSIONAL AFFILIATIONS

Member, American Accounting Association
 Auditing Section
 Accounting, Behavior and Organizations Section
 Fraud and Investigative Accounting Section
 Management Accounting Section
Member, American Institute of Certified Public Accountants
Member, Beta Alpha Psi
Member, Beta Gamma Sigma

UNIVERSITY SERVICE

University of Wyoming (2011 to date)

Member, Department of Accounting Research Standards Committee, 2011 to date
Member, Department of Accounting Faculty Search Committee, 2011 to date
Member, College of Business Development Committee, 2013 to date
Member, College of Business Tenure and Promotion Committee, 2013 to date
Member, College of Business Dean Search Committee, 2013-2014 and 2014-2015
UW Faculty Senator, 2016 to date

Indiana University (1999–2011)

Chair, KSBI Business Continuity Committee, 2009–2011
Ad Hoc Member, KSBI Academic Fairness Committee, 2003–2011
Member, KSBI Assessment Committee, 2007-2009
Member, KSBI Strategic Planning Committee, 2003-2007
Member, KSBI Master of Professional Accountancy Policy Committee, 2002–2011
Member, Kelley Direct Policy Committee, 1999–2004
IUPUI Faculty Governance Leader, Kelley School of Business, 2001–2003
Member, IUPUI Faculty Council, 1999–2003
Member, Information Systems Faculty Search Committee, 1999–2000
Chair, Accounting Faculty Search Committee, 2000–2001
Chair, Information Systems Faculty Search Committee, 2002–2003
Chair, Accounting Faculty Search Committee, 2002–2003

University of Texas at Arlington (1997-1999)

Chair, Department of Accounting, 1998–1999
Member, College of Business Intellectual Contributions Committee, 1997–1999
Member, College of Business Teaching Excellence Committee, 1998–1999
Chair, Department of Accounting Scholarship Committee, 1997–1998

University of Toledo (1994-1997)

Member, University Rules and Regulations Committee, 1996–1997
Member, College of Business Affirmative Action Committee, 1994–1996
Member, Department of Accounting Curriculum Review Committee, 1995–1996

University of Wyoming (1988-1994)

Member, College of Business Enrollment Management Committee, 1993–1994
Member, College of Business Mathematics Curriculum Committee, 1993–1994
Member, College of Business Mission Statement Committee, 1992
Faculty Advisor, Beta Alpha Psi (Delta Alpha Chapter), 1991–1994

RESEARCH AND PUBLICATIONS

Refereed Publications

1. Gary M. Fleischman, Eric N. Johnson, Sean Valentine, and Kenton B. Walker, “Ethics versus Outcomes: Managerial Responses to Incentive-Driven and Goal-Induced Employee Behavior,” forthcoming in *Journal of Business Ethics*.
2. Eric N. Johnson, Linda A. Kidwell, D. Jordan Lowe, and Philip M.J. Reckers, “Who Follows the Unethical Leader? The Association between Followers’ Personal Characteristics and Intentions to Comply in Committing Organizational Fraud,” forthcoming in *Journal of Business Ethics*.
3. Gary M. Fleischman, Eric N. Johnson and Kenton B. Walker, “An Exploratory Investigation of Management Accounting Service Quality Dimensions Using SERVQUAL and SERVPERF,” *Advances in Management Accounting*, Vol. 29 (2017), pp. 91–126.
4. Gary M. Fleischman, Eric N. Johnson, and Kenton B. Walker, “An Exploratory Examination of Management Accounting Service and Information Quality,” *Journal of Management Accounting Research*, Vol 29, No. 2 (2017), pp. 11–31.
5. Eric N. Johnson, D. Jordan Lowe, and Philip M.J. Reckers, “The Influence of Mood on Subordinates’ Ability to Resist Coercive Pressure in Public Accounting,” *Contemporary Accounting Research*, Vol. 33, No. 1 (2016), pp. 261–287.
6. Geoffrey Bartlett, Eric N. Johnson, and Philip M.J. Reckers, “Accountability and Role Effects in Balanced Scorecard Performance Evaluations when Strategy Timeline is Specified,” *European Accounting Review*, Vol. 23, No. 1 (2014), pp. 143–165.
7. Eric N. Johnson, Philip M.J. Reckers, and Geoffrey Bartlett, “Influences of Timeline and Perceived Strategy Effectiveness on Balanced Scorecard Performance Evaluation Judgments,” *Journal of Management Accounting Research*, Vol. 26, No. 1 (2014), pp. 165–184.
8. Eric N. Johnson, John R. Kuhn, Jr., Barbara Apostolou, and John M. Hassell, “Auditor Perceptions of Client Narcissism as a Fraud Attitude Risk Factor,” *Auditing: A Journal of Practice & Theory*, Vol. 32, No. 1 (2013), pp. 203-219.
9. Eric N. Johnson, Gary M. Fleischman, Sean Valentine, and Kenton B. Walker, “Managers’ Ethical Evaluations of Earnings Management and Its Consequences,” *Contemporary Accounting Research*, Vol. 29, Issue 3 (2012), pp. 910–927.
10. Kenton B. Walker, Gary M. Fleischman, and Eric N. Johnson.” Measuring Management Accounting Service Quality,” *Management Accounting Quarterly*, Vol. 13, Issue 3 (2012), pp. 15-27.

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Refereed Publications (continued)

11. Eric N. Johnson, D. Jordan Lowe, and Philip M.J. Reckers, "Measuring Accounting Professionals' Attitudes Regarding Alternative Work Arrangements," *Behavioral Research in Accounting*, Vol. 24, No. 1 (2012), pp. 47-71.
12. Kenton B. Walker, Gary M. Fleischman, and Eric N. Johnson. "A Call for Research on Management Accounting Service Quality," *Advances in Management Accounting*, Vol. 19 (2011), pp.1-22.
13. Gary M. Fleischman, Eric N. Johnson, and Kenton B. Walker. "A Field Study of User versus Provider Perceptions of Management Accounting System Services," *International Journal of Accounting and Information Management*. Vol. 18, No. 3 (2010), pp. 252-285.
14. Eric N. Johnson, D. Jordan Lowe and Philip M. J. Reckers, "Alternative Work Arrangements and Perceived Career Success: Current Evidence from the Big Four Firms in the US," *Accounting, Organizations and Society* Vol. 33, No. 1 (2008), pp. 48-72.
15. Kenton B. Walker and Eric N. Johnson, "Delivering Quality Accounting Services," *Management Accounting Quarterly* Vol. 7, No. 4 (2006), pp. 9-17.
16. Eric N. Johnson, Jane Baird, Paul Caster, William N. Dilla, Christine E. Earley, and Timothy J. Louwers, "Challenges to Audit Education for the 21st Century: A Survey of Curricula, Course Content, and Delivery Methods," *Issues in Accounting Education* Vol. 18, No. 3 (2003), pp. 241-263.
17. Kenton B. Walker and Eric N. Johnson, "Planning a Revenue Stream System in an E-Business Environment," *Industrial Management and Data Systems* Vol. 101, No. 8 (2001), pp. 406-413.
18. Ed O'Donnell and Eric N. Johnson, "The Effects of Auditor Gender and Task Complexity on Information Processing Efficiency," *International Journal of Auditing* Vol. 5, No. 2 (2001), pp. 91-105.
19. Eric N. Johnson, D. Jordan Lowe and Philip M. J. Reckers, "A New Culture? Evidence of Support for Diversity in Public Accounting Performance Evaluation Judgments," *Advances in Accounting Behavioral Research* Vol. 3 (2000), pp. 13-35.
20. Kenton B. Walker and Eric N. Johnson, "The Effects of a Budget-Based Compensation Plan on the Budgeting Behavior of Subordinates," *Journal of Management Accounting Research* Vol.11 (1999), pp.1-28.

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Refereed Publications (continued)

21. Eric N. Johnson, Steven E. Kaplan, and Philip M. J. Reckers, "An Examination of Potential Gender-Based Differences in Audit Managers' Performance Evaluation Judgments," *Behavioral Research in Accounting* Vol. 10 (1998), pp. 47-75.
22. Diana R. Franz, Dean Crawford, and Eric N. Johnson, "The Impact of Litigation Against an Audit Firm on the Market Value of Non-Litigating Clients," *Journal of Accounting, Auditing, and Finance* Vol. 13, No. 2 (1998), pp. 117-134.
23. Eric N. Johnson, D. Jordan Lowe, and Philip M. J. Reckers, "An Examination of Direct and Indirect Gender Effects in Public Accounting," *Advances in Accounting* Vol. 14 (1996), pp. 179-192.
24. Eric N. Johnson and Kenton B. Walker, "An Approach to Developing Research Productivity Guidelines for Accounting Faculty Workload, Tenure, and Promotion Decisions," *Accounting Perspectives* Vol. 2, No. 1 (1996), pp. 25-43.
25. Kenton B. Walker and Eric N. Johnson, "Organizing the Selection Process for a New General Ledger System," *Industrial Management and Data Systems* Vol. 1996, No. 2 (1996), pp. 3-11.
26. Kenton B. Walker and Eric N. Johnson, "A Review and Synthesis of the Determinants of Audit Fees in Non-US Audit Markets," *The International Journal of Accounting* Vol. 31, No. 1 (1996), pp. 1-18.
27. Eric N. Johnson, Kenton B. Walker, and Erik Westergaard, "Supplier Concentration and Pricing of Audit Services in New Zealand," *Auditing: A Journal of Practice & Theory* Vol. 14, No. 2 (1995), pp. 74-89.
28. Eric N. Johnson, "Effects of Information Order, Group Assistance, and Experience on Auditors' Sequential Belief Revision," *Journal of Economic Psychology* Vol. 16, No. 1 (1995), pp. 137-160.
29. John C. Anderson, Eric N. Johnson, and Philip M. J. Reckers, "Perceived Effects of Gender, Family Structure, and Physical Appearance on Career Progression in Public Accounting: A Research Note," *Accounting, Organizations and Society* Vol. 19, No. 6 (1994), pp. 483-491.
30. Eric N. Johnson, "Auditor Memory for Audit Evidence: Effects of Group Assistance, Time Delay, and Memory Task," *Auditing: A Journal of Practice & Theory* Vol. 13, No. 1 (1994), pp. 36-56.

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Refereed Publications (continued)

31. Steven F. Cahan and Eric N. Johnson, "Were S&L Financial Statements Misleading? Some Evidence and Policy Prescriptions," *The Journal of Applied Business Research* Vol. 9, No. 1 (1992-1993), pp. 1-9.
32. Steven F. Cahan and Eric N. Johnson, "Transferring Classroom Knowledge to Real-World Accounting: The Savings and Loan Crisis," *Journal of Education for Business* Vol. 67, No. 5 (1992), pp. 282-286.

Refereed Conference Proceedings

1. "The Association between Followers' Personal Characteristics, Perceptions of CEO Charisma, and Intentions to Comply in Committing Financial Fraud," with Linda A. Kidwell, D. Jordan Lowe, and Philip M.J. Reckers. Presented at the 2014 Accounting, Behavior, and Organizations section meeting of the American Accounting Association.

Updated versions of this paper were presented at the 2015 Forensic Accounting section meeting of the American Accounting Association, the 2016 Colorado Accounting Research Seminar, and Utah State University.

2. "Measuring Management Accounting Service Quality: A Comparison of SERVQUAL and SERVPERF Metrics," with Kenton B. Walker and Gary M. Fleischman. Presented at the 2014 Annual Meeting of the American Accounting Association.
3. "Influences of Timeline and Perceived Strategy Effectiveness on Balanced Scorecard Performance Evaluation Judgments," with Philip M.J. Reckers, and Geoffrey Bartlett. Presented at the 2013 Annual Meeting of the American Accounting Association.
4. "An Evaluation of the Ethics and Consequences of Goal-Induced Workplace Behavior," with Gary M. Fleischman and Kenton B. Walker. Presented at the 2012 Annual Meeting of the American Accounting Association.
5. "Ethical Judgments of Budgetary Slack and Impacts of Organizational Outcomes on Supervisory Assessments," with Gary M. Fleischman and Kenton B. Walker. Presented at the 2011 Annual Meeting of the American Accounting Association.
6. "Manager Narcissism as an Indicator of Fraud Attitude," with John R. Kuhn, Jr., Barbara Apostolou, and John Hassell. Presented at the 2011 Annual Meeting of the American Accounting Association.

Refereed Conference Proceedings (continued)

7. “Measuring Accounting Professionals’ Attitudes Regarding Alternative Work Arrangements,” with D. Jordan Lowe, and Philip M. J. Reckers. Presented at the 2011 Annual Meeting of the American Accounting Association. **This paper received the American Accounting Association Gender/Work-life Balance “Outstanding Manuscript” award for 2011 and the “Best Published Paper” award for 2013.**
8. “The Development of a Scale to Measure Accounting Professionals’ Attitudes Regarding Alternative Work Arrangements,” with D. Jordan Lowe and Philip M. J. Reckers. Presented at the 2010 Accounting, Behavior and Organizations section meeting of the American Accounting Association.
9. “Ethical Reasoning by Accounting and Business Professionals in Decisions to Bias Budgets and Manage Earnings,” with Gary M. Fleischman, Sean Valentine, and Kenton B. Walker. Presented at the 2009 Annual Meeting of the American Accounting Association.
10. “Performance Evaluation in an Information-Rich Balanced Scorecard Environment,” with Philip M. J. Reckers and Geoffrey D. Bartlett. Presented at a New Scholars forum at the 2009 Annual Meeting of the American Accounting Association.
11. “Perceptions of Management Accounting Service Quality,” with Gary M. Fleischman and Kenton B. Walker. Presented at a Research Forum at the 2009 Annual Meeting of the American Accounting Association.
12. “An Investigation of User and Provider Perceptions of Management Accounting System Services,” with Kenton B. Walker and Gary M. Fleischman, presented at the 2006 Annual Meeting of the American Accounting Association.
13. “Delivering Quality Accounting Services,” with Kenton B. Walker, presented at the 2006 Annual Meeting of the Institute of Management Accountants.
14. “Accounting Professionals’ Attitudes Regarding Alternative Work Arrangements: An Organizational Justice Perspective,” with D. Jordan Lowe and Philip M. J. Reckers, presented at the 2005 Annual Meeting of the American Accounting Association. **This paper received the American Accounting Association Gender Section’s “Outstanding Manuscript” award for 2005.**
15. “The Usefulness of Accounting Function Services: Provider and User Perspectives in a Corporate Organization,” with Kenton B. Walker. Presented at a Research Forum session at the 2004 Annual Meeting of the American Accounting Association.

Refereed Conference Proceedings (continued)

16. “Alternate Work Arrangements and Perceived Career Success: Evidence from International Public Accounting Firms,” with D. Jordan Lowe and Philip M. J. Reckers, presented at the 2003 Annual Meeting of the American Accounting Association. **This paper received the American Accounting Association Gender Section’s “Outstanding Manuscript” award for 2003.**
17. “Continuous Auditing of Financial Information Systems: Perceptions by Auditor Type,” with Richard B. Dull, presented at the 2003 Annual Meeting of the American Accounting Association.

Earlier versions of this paper were presented at:

- The Fourth (2002) World Continuous Auditing and Reporting Symposium, Salford University, Manchester, England.
- The 2003 Southeast Regional Meeting of the American Accounting Association.

18. “The State of The Art of Audit Education in the Year 2000: A Survey of Auditing Courses,” authored by the 2000-2001 Education Committee, American Accounting Association Auditing Section (Eric N. Johnson, Chair), presented at the 2002 Mid-Year Auditing Section Conference of the American Accounting Association.

Earlier versions of this paper were presented at:

- The 2001 Midwest Regional Meeting of the American Accounting Association.
- The 2001 Mid-Year Auditing Section Conference of the American Accounting Association.

19. “The Effects of Gender and Task Complexity on Information Processing Effort during Planning Analytical Procedures,” with Ed O’Donnell, presented at the 2001 Mid-Year Auditing Section Conference of the American Accounting Association.

Earlier versions of this paper were presented at:

- The 1999 Accounting, Behavior, and Organizations Conference of the American Accounting Association.
- The 1999 Annual Meeting of the American Accounting Association.

Refereed Conference Proceedings (continued)

20. “A New Culture: Evidence of Support For Diversity In Public Accounting Performance Evaluation Judgments,” with D. Jordan Lowe and Philip M.J. Reckers, presented at a Research Forum session of the 1999 Annual Meeting of the American Accounting Association. **This paper received the 1999 “Best Paper” award from the American Woman's Society of Certified Public Accountants.**

Earlier versions of this paper were presented at:

- The 1999 Western Regional Meeting of the American Accounting Association.
- The 1998 Accounting, Behavior, and Organizations Conference of the American Accounting Association.

21. “Auditor Reputation and the Market Impact on Clients,” with Diana R. Franz and Dean Crawford, presented at a Research Forum session of the 1997 Annual Meeting of the American Accounting Association.

An earlier version of this paper was presented at the 1997 Southeast Regional Meeting of the American Accounting Association.

22. “Budgeting Behavior Under a Budget-Based Incentive Compensation Plan: Empirical Evidence,” with L. A. McClelland and Kenton B. Walker, presented at the 1996 Annual Meeting of the American Accounting Association.

An earlier version of this paper was presented at the 1996 Western Regional Meeting of the American Accounting Association.

23. “Gender and Explanation Effects on Peer Evaluations of Auditor Performance,” with D. Jordan Lowe and Philip M. J. Reckers, presented at the 1996 Ohio Regional Meeting of the American Accounting Association.

24. “An Examination of Potential Gender-Based Differences in Audit Managers' Performance Evaluation Judgments,” with Steven E. Kaplan and Philip M. J. Reckers, presented at the 1996 Mid-Year Auditing Section Conference of the American Accounting Association.

25. “Research Productivity Guidelines for Accounting Faculty Workload, Tenure and Promotion Decisions,” with Kenton B. Walker, presented at a Research Forum session of the 1995 Annual Meeting of the American Accounting Association.

An earlier version of this paper was presented at the 1995 Ohio Regional Meeting of the American Accounting Association.

Refereed Conference Proceedings (continued)

26. “A Review and Synthesis of the Determinants of Audit Fees in Non-US Audit Markets,” with Kenton B. Walker, presented at a Research Forum session of the 1994 Annual Meeting of the American Accounting Association.

An earlier version of this paper was presented at the 1994 Western Regional Meeting of the American Accounting Association.

27. “The Effects of Ratee Gender and Rater Tolerance for Ambiguity on Auditors' Performance Evaluations,” with Steven E. Kaplan and Philip M. J. Reckers, presented at the 1994 Annual Meeting of the American Accounting Association.

An earlier version of this paper was presented at the 1994 Western Regional Meeting of the American Accounting Association.

28. “Concentration and Monopoly Pricing of Audit Services in New Zealand,” with Kenton B. Walker and Erik Westergaard, presented at the 1993 American Accounting Association Annual Meeting.

29. “Impediments to Career Progression in Public Accounting: Effects of Gender, Family Structure, and Physical Appearance,” with John C. Anderson and Philip M. J. Reckers, presented at the 1993 American Accounting Association Annual Meeting. **This paper received the AAA Gender Section’s “Outstanding Manuscript” award for 1993.**

30. “Influences of Time Delay, Group Processing, and Memory Task on Auditor Memory Performance,” presented at a Research Forum session of the 1991 American Accounting Association Annual Meeting.

An earlier version of this paper was presented at the 1991 American Accounting Association Western Regional Meeting.

31. “Functional Fixation in Saving and Loan Deposit Decisions: Evidence and Policy Implications,” with Steven F. Cahan, presented at the 1990 Decision Sciences Institute Annual Meeting.

32. “Effects of Information Order, Presentation Mode, and Group Processes on Auditors' Belief Revisions,” presented at a Research Forum session of the 1990 American Accounting Association Annual Meeting.

An earlier version of this paper was presented at the 1990 American Accounting Association Ohio Regional Meeting.

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33. “Effects of Information Order and Prior Beliefs on Auditors' Sequential Judgments,” presented at the 1990 American Accounting Association Western Regional Meeting.
34. “The Impact of Auditors' Personal Characteristics on Materiality Judgments,” with Steven E. Kaplan and Philip M. J. Reckers, presented at the 1987 American Accounting Association Western Regional Meeting.

Research in Progress and Working Papers

“Verbal and Nonverbal Client Narcissism and Auditor Evaluations of Fraud Risk,” with D. Jordan Lowe and Philip M. J. Reckers. Currently in data analysis phase.

“The Effect of Prenatal Testosterone on Misreporting Behavior,” With Kristina Demek and Kip Holderness. Currently in pilot study phase.

“Individual Differences and Managerial Choices in Sticky Cost Behavior,” with Valerie Chambers and Kenneth Zheng. Currently in pilot data phase.

RESEARCH GRANTS

Externally Funded:

American Institute of Certified Public Accountants Women and Family Issues Research Grant, 1999. No monetary award; grant provided AICPA sponsorship of access to professional accountants to serve as research subjects for a study of alternative work arrangements in public accounting firms.

KPMG Foundation *Research Opportunities in Auditing* Award, 1989. \$8,000 grant for funding of dissertation research and subsequent working papers.

Internally Funded:

Indiana University

Kelley School of Business competitive summer research grants

University of Wyoming

College of Business competitive summer research grants

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OTHER PROFESSIONAL ACTIVITIES

Associate Editor, *Advances in Accounting*, 2003–2014

Member, Editorial Board, *Auditing: A Journal of Practice & Theory*, 2014–date

Member, Editorial Board, *Current Issues in Auditing*, 2006–2011

Member, Editorial Board, *Journal of Information Systems*, 2005–2011

Manuscript reviewer:

Accounting and Finance

Accounting Horizons

Advances in Accounting

Advances in Accounting Behavioral Research

Advances in International Accounting

Auditing: A Journal of Practice & Theory

Behavioral Research in Accounting

European Accounting Review

Journal for Business, Economics & Ethics (zfwu)

Journal of Accounting Education

Journal of Accounting and Public Policy

Journal of Business Ethics

Journal of Economic Psychology

Journal of Experimental Social Psychology

Journal of Forensic Accounting Research

Journal of Information Systems

Pacific Accounting Review

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REFERENCES

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Philip M. J. Reckers, Professional Advisory Board Professor
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