

ERIC N. JOHNSON
Curriculum Vitae
August 2024

Professor Emeritus of Accounting
College of Business, University of Wyoming
E-mail: eric.johnson@uwyo.edu

EDUCATION

Ph.D. in Accounting, Arizona State University, December 1989.
MBA, Arizona State University, May 1982.
Bachelor of Arts (Honors) in Accounting, Whittier College, Whittier, California. May 1978.

ACADEMIC APPOINTMENTS

- **Professor Emeritus of Accounting**, University of Wyoming, 2023.
- **Clara R. Toppan Professor of Accounting**, University of Wyoming, 2011–2023.
 - **Professor**, 2013.
 - **Associate Professor**, 2011–2013
 - **Assistant Professor**, 1988–1994.
- **Adjunct Associate Professor of Accounting**, University of Notre Dame, 2008–2011.
- **Associate Professor of Accounting**, Kelley School of Business, Indiana University, 1999–2011.
- **Associate Professor of Accounting**, University of Texas at Arlington, 1997–1999.
- **Assistant Professor of Accounting**, University of Toledo, 1994–1997.
- **Graduate teaching and research assistant**, Arizona State University, 1985–1988.

PRIMARY RESEARCH INTERESTS

- Auditor judgment
- Behavioral aspects of fraud
- Management accounting judgment and quality

PROFESSIONAL EXPERIENCE

- Assurance professional, Arthur Andersen, Phoenix, Arizona, 1978–1980.

RESEARCH AND PUBLICATIONS

Refereed Publications

1. Valerie Chambers, Eric N. Johnson, Gary M. Fleischman and Kenneth Zheng, “The Influence of Organizational Culture and Manager Communion on the Discretionary Labor Cost Reduction Decision,” *Advances in Management Accounting* (2024), Vol. 36, pp. 57-83.
2. Steven E. Kaszak, Eric N. Johnson, Philip M.J. Reckers, and Alan R. Reinstein, “Narcissism Dynamics and Auditor Skepticism,” *Journal of Business Ethics* (2024).
<https://doi.org/10.1007/s10551-024-05668-1>
3. Eric N. Johnson, Philip M.J. Reckers, and Mackenzie M. Festa, “Narcissism, Communion, and Perceptions of Accounting Information Source Reliability,” *Behavioral Research in Accounting* 1–14 (2023). <https://doi.org/10.2308/BRIA-2022-047>
4. Eric N. Johnson, D. Jordan Lowe, and Philip M.J. Reckers, “The Influence of Auditor Narcissism and Moral Disengagement on Risk Assessments of a Narcissistic Client CFO,” *Journal of Accounting and Public Policy* Vol. 40, Issue 4, (July–August 2021), 106826.
<https://doi.org/10.1016/j.jaccpubpol.2021.106826>
5. Gary M. Fleischman, Eric N. Johnson, Kenton B. Walker, and Sean R. Valentine, “Ethics Versus Outcomes: Managerial Responses to Incentive-Driven and Goal-Induced Employee Behavior,” *Journal of Business Ethics* Vol. 158, Issue 4, (September 2019), pp. 951-967.
6. Kenton B. Walker, Eric N. Johnson, and Gary M. Fleischman, “Management Accounting Service Quality: What's Most Important to Your Customers?,” *Management Accounting Quarterly* Vol. 20, Issue 1, (Fall 2018), pp. 18-26.
7. 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,” *Journal of Business Ethics*, Vol. 154, No. 1 (2019), pp. 181–193.
8. William G. Heninger, Eric N. Johnson, and John R. Kuhn, “The Association between IT Material Weaknesses and Earnings Management,” *Journal of Information Systems*, Vol. 32, No. 3 (2018), pp. 53–64.
9. 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.

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10. 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.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. 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.
18. 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.
19. 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.
20. 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.
21. Kenton B. Walker and Eric N. Johnson, "Delivering Quality Accounting Services," *Management Accounting Quarterly* Vol. 7, No. 4 (2006), pp. 9-17.

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22. 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.
23. 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.
24. 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.
25. 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.
26. 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.
27. 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.
28. 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.
29. 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.
30. 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.
31. 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.
32. 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.
33. 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.

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34. 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.
35. 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.
36. 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.
37. 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.
38. 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 Effects of Auditor Narcissism and Perceptions of Client Agentic and Communal Traits on Judgments of Financial Fraud Risk," with D. Jordan Lowe and Philip M. J. Reckers. Presented at the 2018 Annual Meeting of the American Accounting Association.
2. "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.
3. "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.
4. "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.
5. "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.

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6. "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.
7. "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.
8. "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.**
9. "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.
10. "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.
11. "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.
12. "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.
13. "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.
14. "Delivering Quality Accounting Services," with Kenton B. Walker, presented at the 2006 Annual Meeting of the Institute of Management Accountants.
15. "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.**

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16. "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.
17. "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.**
18. "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.
19. "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.
20. "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.
21. "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.**
22. "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.
23. "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.
24. "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.
25. "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.

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26. "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.
27. "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.
28. "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.
29. "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.
30. "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.**
31. "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.
32. "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.
33. "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.
34. "Effects of Information Order and Prior Beliefs on Auditors' Sequential Judgments," presented at the 1990 American Accounting Association Western Regional Meeting.
35. "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

- “Weathering the Storm of Perceived Supervisor Abuse: The Roles of Mentor Support, Affective States, Cultural Expectations, and Career Plans on Accounting Interns’ Initial Job Choices,” with Gary Fleischman, Mac Festa, and Christian Schaupp. Under revision for second round review at *Issues in Accounting Education*.
- “Voluntary and Mandatory Disclosures – Effects of Processing Anticipation on Information Search and Investor Judgments,” with Patrick Witz and Ta-Tung (Stephanie) Cheng. Under revision for second round review at *Behavioral Research in Accounting*.
- “Supervisor Narcissism and Sabotage of Subordinates,” with Stacey Whitecotton and Philip M. J. Reckers. Manuscript in preparation for submission to *Journal of Management Accounting Research*.
- “Narcissism in the Boardroom: Communal and Antagonistic Motives in ESG Reporting Manipulation,” with Matthias Sohn. Working paper.

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:

University of Wyoming

College of Business competitive summer research grants, 2018–2021.

Indiana University

Kelley School of Business competitive summer research grants, 2008–2011.

OTHER PROFESSIONAL ACTIVITIES

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

Member, Editorial Board, *Auditing: A Journal of Practice & Theory*, 2014–2017

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

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

Ad hoc and Editorial Board reviewer for:

- *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*
- *Current Issues in Auditing*
- *European Accounting Review*
- *Frontiers in Psychology*
- *International Journal of Accounting and Information Management*
- *Journal of Accounting Education*
- *Journal of Accounting and Public Policy*
- *Journal for Business, Economics & Ethics (zfwu)*
- *Journal of Business Ethics*
- *Journal of Economic Psychology*
- *Journal of Experimental Social Psychology*
- *Journal of Forensic Accounting Research*
- *Journal of Information Systems*
- *Managerial Auditing Journal*
- *Pacific Accounting Review*