

CHRISTOPHER J. WOLFE

OFFICE ADDRESS:

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EDUCATION and CERTIFICATION

1981-1984	Kent State University, DBA degree
1980-1981	Kent State University, MBA degree
1973-1977	Utah State University, BS degree Major: Accounting Minor: Economics

Certified Public Accountant, Ohio

EMPLOYMENT

2001 - present	Texas A&M University Professor of Accounting
1990 - 2001	Texas A&M University Associate Professor of Accounting/Tenured
1985 - 1990	Texas A&M University Assistant Professor of Accounting

JOURNAL ARTICLES

Wolfe, C., E. Mauldin, and M. Diaz. 2009. Concede or deny: Do management persuasion tactics affect auditor evaluation of internal control deviations? *The Accounting Review*. (84) 2013-2037.

Wolfe, C. and T. Loraas. 2008. Knowledge sharing: The effects of incentives, environment, and person. *Journal of Information Systems*. (22): 53-76.

Swanson, E., C. Wolfe, and A. Zardkoohi. 2007. Concentration in publishing at top-tier business journals: Evidence and potential explanations. *Contemporary Accounting Research*. (24): 1255-89.

Loraas, T. and C. Wolfe. 2006. Why wait? Modeling the factors that influence the decision of when to learn a new use of technology. *Journal of Information Systems*.(20): 1-23.

Wolfe, C. and U. Murthy. 2005. Negotiation support systems and budget negotiations: An experimental analysis. *Journal of Management Information Systems*. (22): 351-381.

Clements, C. and C. Wolfe. 2000. Reporting financial results with the video medium: An experimental analysis. *Journal of Information Systems*. (14): 79-94.

- Rose, J. and C. Wolfe. 2000. The effect of system design alternatives on the acquisition of tax knowledge from a computerized tax decision aid. *Accounting, Organizations, and Society*. (25): 285-306. (Received the Notable Contribution to the Literature Award, AAA Information System Section, 2003)
- Kowalczyk, T. and C. Wolfe. 1998. Anchoring effects associated with recommendations from expert decision aids: An experimental analysis. *Behavioral Research in Accounting*. (10): 147-69.
- Clements, C. and C. Wolfe. 1997. An experimental analysis of multimedia annual reports on non-expert report users. *Advances in Accounting Information Systems*. (5): 107-36.
- Wallace, W. and C. Wolfe. 1995. Do expected audit procedures prompt more ethical behavior? Evidence on tax compliance rates. *Research on Accounting Ethics*. (1): 145-67.
- Flores, B., D. Olsen, and C. Wolfe. 1992. Judgmental adjustment of forecasts: A comparison of methods. *International Journal of Forecasting*. (7): 421-33.
- Wolfe, C. and B. Flores. 1990. Judgmental adjustment of earnings forecasts. *Journal of Forecasting*. (9)4: 389-405.

SUBMISSIONS AND WORK-IN-PROGRESS

- Mauldin, E. G. and C. Wolfe. 2010. Do auditors respond correctly to bias created by control deficiencies? Submitted to *Contemporary Accounting Research*. First round.
- Wolfe C. and E. Mauldin. 2010. Manager integrity breaches: What do they cost and when are they forgiven? Draft stage. To be submitted to *The Accounting Review*.

EDITORIAL

- Editorial board. *Journal of Information Systems*. May, 2001 – to present.
- Editorial board. *International Journal of Accounting Information Systems*. December, 2008 – to present.
- Associate Editor. *Advances in Behavioral Accounting Research*. 2001 – to 2010.
- Editorial board. *Accounting Horizons*. May, 2006 – 2009.
- Special Issue Editor. *Journal of Information Systems*. Spring 2008 issue.
- Editorial board. *Issues in Accounting Education*. February, 2004 – 2007.
- Editor. Microcomputer Section: *Journal of Accountancy*. June, 1988 – October, 1991.
- Editorial board. *Journal of Accountancy*. October, 1987 – September, 1988.
- Ad Hoc Reviewer: *The Accounting Review*, *Journal of Management Information Systems*, *Decision Sciences*

PRACTICE-RELATED JOURNAL ARTICLES

- Jacobson, S. and C. Wolfe. 1990. Auditing with your microcomputer. *Journal of Accountancy*. (169)2: 70-80.
- Wolfe, C. and R. Viator. 1989. A spreadsheet update. *Journal of Accountancy*. (168)5: 99-110.
- Wolfe, C. and R. Viator. 1989. Microcomputer technology: changing standards. *Journal of Accountancy*. (167)4: 52-61.
- Wolfe, C., C. Bain, and W. McPheters. 1989. Microcomputer productivity in the internal audit function: A case study. *The Ohio CPA Journal*. (48)1: 12-16.
- Wiggins, C. and C. Wolfe. 1988. Microcomputers in auditing: A primer. *Journal of Accounting and EDP*. (4)1: 47-50.
- Wolfe, C. 1988. How to adjust forecasts with the analytical hierarchy process. *The Journal of Business Forecasting*. (7)1: 13-17.
- Wolfe, C. and K. Fields. 1988. Desktop publishing: professional-looking documents from the office micro. *Journal of Accountancy*. (165)3: 81-87.
- Wolfe, C. and R. Viator. 1987. PC-to-PC communications. *Journal of Accountancy*. (164)2: 114-22.
- Wolfe, C. and R. Viator. 1987. Building a graphics system. *Journal of Accountancy*. (163)2: 96-104.
- Wolfe, C. 1986. The analytical hierarchy process -- An aid to decision making. *Mid-American Journal of Business*. (1)2: 13-17.
- Wolfe, C. 1986. Designing databases for accounting. *Journal of Accountancy*. (162)4: 138-43.
- Wolfe, C. 1986. Networking: linking PCs in the accounting environment. *Journal of Accounting and EDP*. (2)3: 4-8.
- Wolfe, C. and R. Viator. 1986. Expert systems: An accounting perspective. *Journal of Accounting and EDP*. (2)2: 47-51.

PRESENTATIONS (recent)

- Mauldin, E. G. and C. Wolfe. 2011. Do auditors respond correctly to bias created by control deficiencies? American Accounting Association mid-year meetings of the Auditing Section.
- Wolfe, C. and Diaz, M. 2010. Do auditors under-assess the severity of internal control design deficiencies? American Accounting Association mid-year meetings of the Auditing Section.
- Wolfe, C. and Diaz, M. 2008. Integrating the SOX 404 and financial statement audits: The case of operating versus design deficiencies. University of Kansas Audit Symposium 5/1/2008.
- Diaz, M. and C. Wolfe. 2008. Auditor evaluation of business risks. American Accounting Association mid-year meetings of the Auditing Section and Kansas State University (invited).

Wolfe, C., E. Mauldin, and M. Diaz. 2007. Concede or deny: Do management persuasion tactics affect auditor evaluation of internal control exceptions? American Accounting Association mid-year meetings of the Auditing Section.

Swanson, E., C. Wolfe, and A. Zardkoohi. 2006. Concentration in publishing at top-tier business journals: Evidence and potential explanations. American Accounting Association annual meeting.

Wolfe, C. and T. Loraas. 2005. Knowledge sharing in professional service firms: The issue of incentives. American Accounting Association annual meeting and University of Missouri (invited).

Loraas, T. and C. Wolfe, 2005. Why wait? Modeling the factors that influence the decision of when to learn a new use of technology. American Accounting Association mid-year meetings of the Information Systems Section.

Wolfe, C., T. Loraas, and M. Chandler. 2003. Choice behavior, goal orientation, and the technology acceptance model. American Accounting Association annual meeting and AIS Research Symposium.

Wolfe, C. and U. Murthy. 2003. Negotiation support systems and budget negotiations: An experimental analysis. American Accounting Association mid-year meetings of the Information Systems Section. (Received the meeting's Outstanding Research Paper award, 2003)

CURRENT and SIGNIFICANT PhD COMMITTEE ACTIVITY

Current membership on doctoral committees: Sami Keskek, Irfan Safdar, and Brett Scott.

Michelle Chandler Diaz, 2005. Risk identification and assessment in risk-based audits: The effect of time budgets and decision aid use. Chairman. Ms. Diaz accepted a position as assistant professor at Louisiana State University.

Tina Loraas. 2004. Dissertation: Waiting to learn a new use of technology: Motivation source and its impact on anticipated affect, time pressure and subjective norms. Chairman. Ms. Loraas accepted a position as assistant professor at Auburn University.

Curtis Clements. 1999. Dissertation: An experimental analysis of media effects in annual reports. Chairman. Mr. Clements accepted a position as assistant professor at Baylor University.

Jacob Rose. 1998. Dissertation: The effects of cognitive load on problem-type schema acquisition and effort: An experiment in a decision aid environment. Chairman. Mr. Rose accepted a position as assistant professor at the University of Oklahoma.

Tammy Kowalczyk. 1996. Dissertation: Anchoring effects associated with expert system recommendations: an experimental analysis. Ms. Kowalczyk accepted a position as assistant professor at the University of Nevada Las Vegas.

HONORS AND AWARDS

KPMG Faculty Fellow, 2002 – 2010.

Outstanding Service Award, American Accounting Association, Information Systems Section, 2007

Notable Contribution to the Literature Award, American Accounting Association Information Systems Section, 2003.

Outstanding Research Paper, American Accounting Association Information Systems Section Mid-Year Meeting, 2003.

PriceWaterhouseCoopers Teaching Excellence Professorship, 1991 – 1993; 1999 – 2001

Beta Alpha Psi Outstanding Professor Award, 2001

T-Camp Namesake – Team Wolfe (University-wide selection process), 1999.

TEACHING and DEVELOPMENT

Courses Taught

Acctg. 688 – Behavioral Seminar (Doctoral Seminar)
Acctg. 648 – Integrated Business Processes and ERP (Graduate)
Acctg. 644 – Computer Security, Controls, and IT Audit (Graduate)
Acctg. 427 – Accounting Information Systems (Undergraduate)
Acctg. 489 – Programming Applications (Undergraduate)
Acctg. 314 – Programming of Business Systems (Undergraduate)

Grants

SAP audit case study, Mays Business School teaching grant, \$10,000, 2009
Dean's Service Recognition Grant – competitive funding for sustained service, \$5,000, 2008
SAP Case Upgrade – Acctg. 648, Mays Business School teaching grant, \$10,000, 2005
Auditing in SAP/R3, PriceWaterhouseCoopers teaching grant, \$10,000, 2004

Recent Personal Development

Classes Audited

ACCTG 690 Analytical Seminar, Professor Thomas Klemmer (2009)
EPSY 690 Structural Equation Modeling, Professor Oi-man Kwok (2006)
EPSY 690 Hierarchical Linear Models, Professor Oi-man Kwok (2006)
SOC 631 Seminar on Sociology Research: Quantitative Methods, Professor Dudely Poston (2005)
EPSY 690 Theory of Longitudinal Hierarchical Linear Models, Professor Victor Willson (2004)
EPSY Seminar on Structural Equation Modeling, Professor Victor Willson (2003)
ECON 459 Game Theory, Professor John Van Huyck (2002)
ECON 489 Applied Game Theory, Professor Ted Turocy (2002)

Training Attended

SAP training: auditing an SAP system. 5 days, 2004.

SAP training: financial/controlling modules; implementation and integration across modules. 20 days, 2002.

American Accounting Association. Atlanta. (1) E-Business; (2) Business-to-Business E-Procurement Systems; and (3) Semantic Modeling of Accounting Phenomenon, 2001.

SERVICE

Academic

Vice President Finance: American Accounting Association, national level, 2008 – 2010

Initiative leader: Strategic task force: American Accounting Association, national level, 2007 – 2010.

New faculty consortium instructor: American Accounting Association, national level, 2006 – 2007.

Finance committee: American Accounting Association, national level, 2004 – 2007.

Notable contribution to the literature screening committee: American Accounting Association, national level, 2006 – 2007.

Journal publication task force: American Accounting Association, national level, 2005.

President: American Accounting Association, Information Systems Section, 2004 – 2005 (approximately 700 members).

Bylaws committee chair: American Accounting Association, Information Systems Section, 2002 – 2003.

Research and publication committee chair: American Accounting Association, Information Systems Section, 2001 – 2002.

Treasurer: American Accounting Association, Information Systems Section, 2000 – 2001.

Program Chair Information Systems Section: American Accounting Association annual meeting, 2000.

Administrative

Member: Ph.D. Policy Committee: department level, 1995 – present.

Member: Recruiting Committee: department level, 2006 - present.

Member: Computer Policy Committee: college level, 2008 – present.

Co-developer/support: Professional Program Information Systems Track: department level, 1995 – present.

Member: Evaluation Committee of The Center for Retailing Studies: college level, 2006.

Member: Evaluation Committee of the Center for the Management of Information Systems: college level, 2002 and 2009.

Member: Promotion and Tenure Committee: college level, 2001- 2003.

Chairman: Computer Policy Committee: college level, 1997 – 1998.