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EDUCATION

Ph.D. in Accounting	Texas Tech University	May, 1989
M.S. in Accounting	Texas Tech University	May, 1983
B.B.A. in Accounting	University of Texas at Austin	May, 1977

ACHIEVEMENTS

Association of Former Students Teaching Award (Mays Business School), Texas A&M University, 2010
Ernst & Young Teaching Excellence Award, Texas A&M University, 2008
Texas Society of CPAs Accounting Educator of the Year, 2008
Fish Camp Namesake, Texas A&M University, 2008
Distinguished Faculty Member of the Year, St. Mary's University School of Business and Administration, 2003-04
St. Mary's University School of Business and Administration 1923 Commemorative Award for Faculty Research, 2003
University of North Alabama Alpha Chi Business Professor of the Year, 2000
Hillsdale College Professor of the Year, 1998
College of Business Administration Distinguished Teaching Award, University of Nebraska-Lincoln, 1992-93
Stuart Innovative Leadership in Teaching Award, University of Nebraska-Lincoln, 1993

St. Mary's University Nominee for Piper Professor, 2005-06
St. Mary's University Nominee for 2006 Robert Foster Cherry Award for Great Teaching (national award sponsored by Baylor University and open to all academic disciplines)
St. Mary's University Nominee for 2004 Robert Foster Cherry Award for Great Teaching
Nominated as Texas Society of CPAs Accounting Educator of the Year 2003, 2004, 2005
Finalist for Hillsdale College Professor of the Year, 1997
Richard D. Irwin Foundation Faculty Fellow, 1991-92
Baird, Kurtz & Dobson Professor, 1991-92
National Champion, Beta Alpha Psi Graduate Case Competition

DISSERTATION

"An Empirical Examination of the Determinants of Auditors' Ethical Sensitivity," Texas Tech University, May 1989.

PUBLICATIONS

Smith, L. M., M. S. Drake, and M. Shaub. 2010. Pivotal Change in US Public Policy: How the Sarbanes-Oxley Act Affected Internal Auditing and Its Relationship to External Auditing. *International Journal of Accounting, Auditing, and Performance Evaluation*. 6(4): 346-367.

Collins, F., S. H. Lowensohn, and M. K. Shaub. 2008. Career ambition vs. concern for others: The relationship of personal values to egregious accounting and financial decisions. *Research on Professional Responsibility and Ethics in Accounting* 12: 71-99.

Collins, F., O. Holzmann, S. H. Lowensohn, and M. K. Shaub. 2007. Unethical financial decision-making: Personal gain vs. concern for others. *Advances in Accounting Behavioral Research* 10: 77-100.

Shaub, M. K. Materialism and materiality. 2005. *International Journal of Accounting, Auditing and Performance Evaluation* 2, 4: 347-355.

Shaub, M. K. 2005. The impact of the Sarbanes-Oxley Act on threats to auditor independence. *Research on Professional Responsibility and Ethics in Accounting* 10: 123-138.

Shaub, M. K., F. Collins, O. Holzmann, and S. H. Lowensohn. 2005. Self-interest vs. concern for others: What's the impact on management accountants' ethical decisions? *Strategic Finance* 86, 9 (March): 41-45. (IMA Certificate of Appreciation/Certificate of Merit Award Winner)

Shaub, M. K. 2004. Trust as a threat to independence: Emotional trust, auditor-client interdependence, and their impact on professional skepticism. *Research on Professional Responsibility and Ethics in Accounting* 9: 169-188.

Shaub, M. K. and J. E. Lawrence. 2002. A taxonomy of auditors' professional skepticism. *Research on Accounting Ethics* 8: 167-194.

Shaub, M. K. and J. E. Lawrence. 1999. Differences in auditors' professional skepticism across career levels in the firm. *Advances in Accounting Behavioral Research* 2: 61-83.

Shaub, M.K. 1999. Commentary on 'Moral imagination and accounting ethics'. *Research on Accounting Ethics* 5: 241-248.

Shaub, M.K. 1997. Commentary on 'The relationship between an individual's values and perceptions of moral intensity: An empirical study'. *Behavioral Research in Accounting* 9 (Supp.) : 41-49.

Lawrence, J.E. and M.K. Shaub. 1997. The ethical construction of auditors: An examination of the effects of gender and career level. *Managerial Finance* 23 (12): 52-68.

Shaub, M. K. and J. E. Lawrence. 1996. Ethics, experience, and professional skepticism: A situational analysis. *Behavioral Research in Accounting* 8 (Supp.): 124-157.

Shaub, M. K. and J. E. Lawrence. 1996. Response to 'Comments on "Ethics, experience, and professional skepticism: A situational analysis"'. *Behavioral Research in Accounting* 8 (Supp.): 169-172.

Shaub, M. K. 1996. Trust and suspicion: The effects of situational and dispositional factors on auditors' trust of clients. *Behavioral Research in Accounting* 8: 154-174. *Publications (continued)*

Shaub, M. K. 1994. Limits to the effectiveness of accounting ethics education. *Business and Professional Ethics Journal* 13 (Spring/Summer): 129-145.

Shaub, M. K. 1994. An analysis of the association of traditional demographic variables with the moral reasoning of auditing students and auditors. *Journal of Accounting Education* 12 (Winter): 1-26.

Shaub, M. K., D. W. Finn and P. Munter. 1993. The effects of auditors' ethical orientation on commitment and ethical sensitivity. *Behavioral Research in Accounting* 5: 145-169.

Shaub, M. K. and J. F. Brown, Jr. 1992. A case for updating management accountants' ethical standards. *Managerial Auditing Journal* 7 (April): 30-36.

Cho, J. Y. and M. K. Shaub. 1991. The consequences of insider trading and the role of academic research. *Business and Professional Ethics Journal* 10 (Winter): 83-98.

Waples, E. and M. K. Shaub. 1991. Establishing an ethic of accounting: A response to Westra's call for government employment of auditors. *Journal of Business Ethics* 10 (May): 385-393.

Shaub, M. K. 1991. A psychometric comparison of two organizational commitment scales. *Psychological Reports* 68 (April): 419-426.

Shaub, M. K. 1988. Restructuring the code of professional ethics: A review of the Anderson Committee Report and its implications. *Accounting Horizons* 2 (December): 89-97.

Shaub, M. K. 1988. The economic effects of RICO: The racketeer influenced and corrupt organizations act of 1970. *Southwest Journal of Business and Economics* 5 (Summer): 27-43.

Shaub, M. K. 1987. Predicting business failure in the oil and gas industry. *Oil and Gas Tax Quarterly* 36 (September): 116-139.

Shaub, M. K. 1987. Networking microcomputers in a CPA firm. *Today's CPA* 13 (July/August): 31-35.

Alley, L. R., M. K. Shaub, and S. D. Willits. 1987. Institution-wide coordination of decentralized computing. *Cause/Effect* 10 (March): 6-10.

Monograph/Sponsored Research Report

Payne, S. C., A. L. Cook, M. T. Horner, M. K. Shaub and W. R. Boswell. 2011. The relative influence of total rewards elements on motivation and retention. *WorldatWork Journal* 20(1): forthcoming.

Also WorldatWork SR-02-10. <http://www.worldatwork.org/waw/adimLink?id=37008>.

Chapter in Monograph

Shaub, M. K. and D. G. Fisher. 2008. Beyond agency theory: Common values for accounting ethics education. In D. Swanson and D. Fisher, eds., *Advancing Business Ethics Education*. Charlotte, NC: Information Age Publishing: 305-328.

Research Summarized in Monograph

Sack, R. and J. Mead, eds., *Ethics in Business: A Summary of the Research Sponsored by the Ethics in Business Research Fund*, Charlottesville, VA: Ethics in Business Research Fund, 2002: 21-23. This report is also online on the American Institute of CPAs web site at:

http://www.aicpa.org/download/ethics/Ethics_Business_Research_Fund-12.pdf

Articles Reprinted in Books

Shaub, M. K. and J. F. Brown, Jr. 1994. Whistleblowing and management accountants: A U.S. view. In Vinten, G., ed. *Whistleblowing: Subversion or Corporate Citizenship?* New York: St. Martin's Press: 106-117.

Shaub, M. K. 1988. Restructuring the code of professional ethics: A review of the Anderson Committee Report and its implications. *Accounting Horizons* 2 (December): 89-97, reprinted in J. E. Ketz, ed. 2006. *Accounting Ethics: Critical Perspectives on Business and Management*. Cornell University Press: 256-269.

Research Cited by Organizations

Research with Janice Lawrence on gender differences with respect to ethics cited on the web site of the Oklahoma Business Ethics Consortium at http://www.okethics.org/Articles_and_Press/GENDERDIFFERENCES.asp

Cases

Shaub, M. K. 1993. The inside track. *Ethics in the Accounting Curriculum Casebook*, Sarasota, FL: American Accounting Association.

Current Working Papers

Thornton, J. M. and M. K. Shaub. The impact of non-audit services and consequence severity on jurors' assessment of auditor liability.

Shaub, M. K. Synthesizing wisdom, intelligence and creativity in accounting ethics.

Payne, S. C., A. L. Cook, M. T. Horner, M. K. Shaub and W. R. Boswell. Changes in recruits' importance ratings of organizational characteristics during recruitment.

Shaub, M. K. The four obligations of an audit professional.

Book Reviews

Shaub, M. K., Review of L. A. Ponemon and David R. L. Gabhart, *Ethical Reasoning in Accounting and Auditing*, (Vancouver: CGA-Canada Research Foundation, 1993) for *The Accounting Review* (October 1995): 669.

Shorter Articles in Practitioner Journals, Business Periodicals and Newspapers

Shaub, M. K. Give me the good and the bright. 2006. *The CPA Journal* (February): 6, 8.

Madison, T., P. Padmanabhan, and M. K. Shaub. 2005. Directors in hot seat after corporate scandals. *San Antonio Business Journal* (February 18): 63.

Shaub, M. K., 'Corked' financial statements. *accountingweb.com* (June 5, 2003).
Reprinted June 19, 2003 at the Texas Society of CPAs web site: www.tscpa.org/welcome/corked.asp
Reprinted as: Corked financials. *San Antonio Business Journal* (June 20, 2003): 54-55.

Shaub, M. K. 2002. With CPAs as friends, Pitt didn't need enemies. *Houston Chronicle* (November 8): 41A.

Shaub, M. K. 2002. Sometimes, saying you're sorry helps. *San Antonio Business Journal* (July 26): 58-59.

Shaub, M. K. 2002. Volcker has it right: Spin off the auditors. *San Antonio Business Journal* (March 29): 66.

Shaub, M. K. 2002. Enron is case of independence abandoned. *San Antonio Business Journal* (February 8): 58.

PRESENTATIONS

Shaub, M. Synthesizing wisdom, intelligence and creativity in accounting ethics. 2010. 15th Symposium on Ethics Research in Accounting, San Francisco.

Payne, S. C., A. L. Cook, M. T. Horner, M. K. Shaub, and W. R. Boswell. 2010. The relative influence of the five key rewards elements on employee motivation and retention. Total 2010 Rewards: WorldatWork Conference & Exhibition. Grapevine, Texas (May).

Payne, S. C., A. L. Cook, M. T. Horner, M. K. Shaub, and W. R. Boswell. 2009. Changes in recruits' importance ratings of organizational characteristics during recruitment. 24th Annual Conference of the Society for Industrial and Organizational Psychology, New Orleans, LA, April 2009 (presented by co-author Stephanie Payne).

"Non-Audit Services, Consequence Severity, and Jurors' Judgments on Audit Failure," American Accounting Association Annual Meeting, Washington, D. C., August 2006 (presented by co-author John Thornton).

"Unethical Financial Decision-Making: Personal Gain vs. Concern for Others," Forum Paper, American Accounting Association Annual Meeting, Orlando, Florida, August 2004 (presented by co-author Frank Collins).

"Ethics and Professionalism in the Classroom," Deloitte/Federation of Schools of Accountancy Faculty Consortium, Chicago, May 2004.

"Materialism and Materiality," presented at the conference "Foundations for Ethical Education in a Post-Enron Age," University of Texas at Austin, April 2004.

"The Impact of the Sarbanes-Oxley Act on Threats to Auditor Independence," Eighth Symposium on Ethics Research in Accounting, Honolulu, Hawaii, August 2003.

"Trust as a Threat to Independence: Emotional Trust, Auditor-Client Interdependence, and Their Impact on Professional Skepticism," Sixth Symposium on Ethics Research in Accounting, Atlanta, August 2001.

"Watchdogs or Lap Dogs? Categorizing Auditors in a Taxonomy of Professional Skepticism," American Accounting Association Annual Meeting, Philadelphia, August 2000 (presented by co-author Janice Lawrence).

"Creating an Ethical Environment Within Your Practice, Home Health Agency, or Other Health Care Organization," Are You at Risk? The Growing Threat of Fraud and Abuse in Health Care Organizations, Florence, Alabama, August 1999.

"Doubting, Testing, Confronting--Differences in Professional Skepticism Across Levels in the Firm," American Accounting Association Annual Meeting, Dallas, August 1997 .

"Commentary on 'Moral Imagination and Accounting Ethics'," KPMG Peat Marwick Second *Research on Accounting Ethics* Symposium, Bryant College, June 1997.
Presentations (continued)

"A Proposed Credo for American Accounting Association Members," Midwest American Accounting Association Meeting, Oak Brook, Illinois, April 1997 (Presented as a representative of the AAA Professionalism and Ethics Committee).

Panel Member, "Future of Accounting Ethics Education," Midwest American Accounting Association Meeting, Oak Brook, Illinois, April 1997.

“Commentary on ‘Accounting Ethics Stories’,” American Accounting Association Professionalism and Ethics Committee Accounting Ethics Research Conference, Chicago, August 1996.

“Commentary on ‘The Relationship Between an Individual’s Values and Perceptions of Moral Intensity: An Empirical Study’,” American Accounting Association’s Second Annual ABO Research Conference, June 1996.

“Ethics and Professional Skepticism,” 18th Annual Mid-America Accounting and Auditing Conference, Lincoln, Nebraska, September 1995.

“Ethics, Experience, and Professional Skepticism: A Situational Analysis,” American Accounting Association’s Second Annual ABO Research Conference, *Ethics and Behavior in Accounting* , August 1995.

Panel Member, "Ethics in the Accounting Profession," Midwest American Accounting Association Meeting, Omaha, Nebraska, April 1994.

“Continuing Education Workshop on the use of LISREL,” American Accounting Association Annual Meeting, San Francisco, August 1993 (with Terry Gregson).

"Limits to the Effectiveness of Accounting Ethics Education," Conference on Accounting Ethics, Rochester Institute of Technology, Rochester, New York, May 1993.

"Framing and Expertise: A Prospect Theory Explanation for Risk-Seeking Behavior in Auditors' Competitive Bidding Decisions," Audit Judgment Symposium, Marina del Rey, California, February 1992.

"Ethical Decision Making," Richard D. Irwin/Beta Gamma Sigma National Seminar, Seattle, Washington, October 1991.

"Trends in the Cognitive Moral Development of Auditors and Auditing Students," 2nd Annual Critical Perspectives Symposium: "Ethics, Regulation and Professionalism in Accounting," New York, March 1991.

"Ethics and Professionalism in 150-Hour Programs," General Session, 14th Annual Meeting of the Federation of Schools of Accountancy, Orlando, FL, December 1990.

"Ethics in the Classroom," General Session, 16th Annual Community College in Accounting Education Workshop, Irving, Texas, October 1990.

"Auditing Standards Update," General Session, 13th Annual Mid-America Accounting and Auditing Conference, Lincoln, Nebraska, September 1990.

Panel Member, "Dialogue on 'Professional Ethics': Ethical Commitment or Convenient Cover?," at the American Society of Public Administration's National Working Conference and Dialogue on Applied Ethics, "Ethics in Government: An Intricate Web," Washington, D.C., November 1989.

NATIONAL OR REGIONAL COMMITTEES AND SERVICE

American Accounting Association

VP-Regions, ABO Section, 2006-08

Chair, Ninth Symposium on Ethics Research in Accounting, August 2004

Regional Coordinator, Southwest Region, ABO Section, 2003-06

Professionalism and Ethics Committee, 1994-1998, 2003-2005

Auditing Section Education Committee, 1991-1994

Nebraska Society of CPAs Accounting and Auditing Conference Planning Committee

Chair, 1993-1994

Vice-Chair, 1991-1992

Committee Member, 1990

Federation of Schools of Accountancy Ethics and Professionalism Committee, 1990

OTHER ACCOMPLISHMENTS

Selected as one of five Richard D. Irwin Foundation Faculty Fellows nationwide (outstanding untenured business faculty) by Beta Gamma Sigma, 1991-92

Outstanding Accountant in Education, Delta Omicron Chapter of Beta Alpha Psi, University of Nebraska, 1992

Nominated for Distinguished Teaching Award, University of Nebraska College of Business Administration, 1989-90; 1990-91; 1991-92

Selected as outside reviewer for tenure and promotion candidates at:

Fairfield University (2002)

Monmouth University (2001)

Ohio University (2004)

Penn State University Great Valley (2006)

Rochester Institute of Technology (2003)

University of Texas at San Antonio (2004)

EMPLOYMENT HISTORY

Texas A&M University, College Station, Texas (Summer 2006—Present)

As Clinical Professor of Accounting, I teach Auditing and Accounting Ethics to professional program and undergraduate students, conduct my research in accounting ethics and auditors' judgment and decision making, and maintain a network of relationships with accounting firm and corporate professionals who recruit our students. I also serve as administrative director of the accounting Ph.D. program.

St. Mary's University, San Antonio, Texas (Summer 2000—Summer 2006)

As the Emil C. E. Jurica Professor of Accounting, I was responsible for teaching undergraduate and graduate courses in auditing, accounting information systems, and business and professional ethics (a course I developed to comply with state requirements to sit for the CPA exam). I was also responsible for conducting research in auditors' ethical decision-making and professional skepticism, and serving on department, college, and university committees. I was active in student recruitment and placement activities and interacted extensively with the local business community.

University of North Alabama, Florence, Alabama (Summer 1998 – Summer 2000)

As Eminent Scholar Chair in Accounting and Chair of the Department of Accounting, I had significant responsibilities in teaching, research, and service. I was responsible for the departmental budget, faculty supervision and evaluation, and coordinated hiring for the department. I also established initiatives designed to improve communication with and accountability to students, including informal meetings with students and exit interviews with all accounting graduates. I was also responsible for teaching undergraduate, MBA, and executive MBA courses, primarily in financial accounting and auditing. I resigned as department chair during the summer of 1999 in order to focus on maintaining an ongoing, active research program in accounting ethics, with the main thrust of my research being the examination of trust, suspicion, and professional skepticism in the business world, particularly between auditors and their clients. During my first year at UNA, I established a semi-monthly brown bag research workshop in the College of Business. I was also heavily involved in student recruiting and placement efforts, and represented the department, the College of Business, and the University of North Alabama through speeches and presentations in a variety of public settings. I served on a number of campus-wide committees, including the university curriculum committee and the planning and institutional effectiveness committee.

Hillsdale College, Hillsdale, Michigan (Summer 1994 - Summer 1998)

As the Rosecrance Chair of Accounting and Director of the Business Economics Program, I was responsible for providing undergraduate accounting education for approximately thirty-five accounting majors at the junior/senior levels. During my time at Hillsdale, I was responsible for running the accounting program, before being named Director of the Business Economics program during my last year there. Besides teaching both principles courses, the financial accounting sequence, and auditing, I was responsible for advising about 45 students. I was also the point person for the college in relationships with accounting firms and corporations who interviewed Hillsdale's graduates. Hillsdale had one other full-time accounting faculty member and one part-timer. I also served on Hillsdale's tenure and promotion committee.

University of Nebraska-Lincoln, Lincoln, Nebraska (Summer 1989 - Summer 1994)

As an Assistant Professor of Accountancy, I was responsible for teaching undergraduate auditing courses and the Ph.D. behavioral accounting seminar, conducting research, serving on dissertation committees, and student advising. I was a member of the graduate faculty.

Texas Tech University, Lubbock, Texas (Winter 1985 - Spring 1989)

As Manager of Business and Customer Services for Computing and Communication Services, I managed the finances of an organization with a \$6.6 million budget. This included responsibility for financial reporting, billing price structures, accounting systems documentation, customer relations and numerous special projects. I was also the training coordinator and curriculum designer for some of the computer literacy courses on campus. In addition, I served as University Interim Director of Planning during Spring, 1989.

McCaslin Properties, Inc., Dallas, Texas (Spring 1985 - Winter 1985)

As controller of this commercial real estate company, I supervised two support staff and was responsible for the accounting, budgeting, and tax planning, and financial modeling for the corporation, as well as for approximately fifteen partnerships.

Price Waterhouse, Dallas, Texas (Fall 1983 - Spring 1985)

As a staff auditor, I serviced clients in a variety of industries. In the summer of 1984 I received a double promotion, resulting in opportunities to supervise other staff on audits and special projects. Among the skills I developed was the use of the microcomputer for small business clients.

Texas Tech University, Lubbock, Texas (Fall 1981-Summer 1982, Spring 1983)

As a teaching and research assistant, I taught seven classes, assisted students, and aided professors in their research and course development. I was employed by both the Area of Accounting and the Area of Information Systems and Quantitative Sciences.

The Navigators, Lubbock, Texas (Spring 1980 - Summer 1981)

I independently organized conferences, meetings, Bible studies, and other activities. Public speaking and interpersonal relationships were heavily emphasized in my work with this interdenominational Christian organization.

OMC Industries, Inc., Bryan, Texas (Fall 1978 - Spring 1980)

I served as the company's purchasing agent and special projects cost accountant. I was responsible for establishing new prices for all OMC products and for developing the company's inventory system.

Tom Fairey Co., Kyle, Texas (Spring 1978 - Fall 1978)

As an accountant, my duties included preparation of financial statements, internal auditing of affiliated operations, chart of accounts design, cost accounting analyses, and invoice design.

Financial Industries Corporation, Austin, Texas (Spring 1977 - Spring 1978)

As an accountant/payroll supervisor, my duties included work on financial statements, supervision of two payroll clerks, and designing (with others) and implementing a more sophisticated computerized payroll system.

PARTICIPATION IN MANUSCRIPT REVIEW

Book Review Editor, *Issues in Accounting Education*, 2010-2012

Editorial Board: *Research on Professional Responsibility and Ethics in Accounting*
Global Perspectives on Accounting Education
International Journal of Accounting, Auditing and Performance
Evaluation

Ad hoc reviewer for

Advances in Accounting Education
Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
Issues in Accounting Education
Journal of Accounting and Public Policy
Journal of Business Ethics
Journal of Accounting Education
Advances in Accounting Behavioral Research
Accounting and the Public Interest
International Journal of Auditing

RESEARCH INTERESTS

Trust, suspicion, independence, and professional skepticism in auditor/client relationships
Wisdom and creativity in accounting and auditing
Attraction, motivation, and retention of professional accountants
Juror judgments of auditor responsibility for audit failures
Ethical perceptions, judgment, and behavior of auditors and accountants
Professional judgment

TEACHING INTERESTS

Auditing
Accounting Ethics
Financial Accounting

PROFESSIONAL MEMBERSHIPS

American Accounting Association
American Institute of Certified Public Accountants
C.P.A. licensed in the State of Texas since 1983

OTHER INTERESTS

Reading the Bible

Sports broadcasting and announcing

Swimming

REFERENCES

Dr. Don Finn
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