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Clinical Professor of Accounting
Texas A&M University

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Bottom Line Ethics blog at
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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

SOCIETAL IMPACT STATEMENT

My research in professional skepticism and auditors' ethical decision making has had a long-term impact on how we discuss these issues in the accounting profession, particularly through articles in some of the leading behavioral accounting journals (*Behavioral Research in Accounting, Advances in Accounting Behavioral Research, Research on Professional Responsibility and Ethics in Accounting*). I have taught the Accounting Ethics course at Texas A&M for more than a decade using a wisdom-based approach documented in a 2017 journal article in *Advances in Accounting Education* and, in 2020, a chapter in a volume on accounting ethics education. My students develop ten or fewer principles to guide their professional lives through a systematic course-long process, and their feedback indicates that they reference these regularly in their professional career, influencing their decision making. I am confident that my service as Director of the Professional Program in Accounting from 2016-2022 also positively impacted the accounting profession and the broader financial markets by helping to produce and place a large volume of technically prepared, ethically sound CPAs and accountants. I also have the regular opportunity to comment in the business press on the accounting profession, accounting firm behavior, and the regulation of the financial markets.

ACHIEVEMENTS

Mays Business School Nominee, Presidential Professor for Teaching Excellence, 2020, 2021, 2022

Mays Business School Service Excellence Award, 2022, 2014

Mays Teaching Fellow, 2016-2018

Ernst & Young Teaching Excellence Award, Texas A&M University, 2016, 2008

KPMG Mentoring Award, American Accounting Association, Gender Issues and Worklife Balance Section, 2015

Association of Former Students Distinguished Achievement Award for Teaching (Campus Wide), Mays Business School, Texas A&M University, 2012

Teaching for Tomorrow Honoree, Mays Business School Representative, 2011

Association of Former Students Distinguished Achievement Award for Teaching (College Level), Mays Business School, Texas A&M University, 2010

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
BKD Professor, 1991-92

DISSERTATION

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

PUBLICATIONS

- Braun, R. L., D. Fisher, A. Hageman, S. Mauldin and M. K. Shaub. 2021. Stuck between a rock and a hard place: The whistleblower's dilemma. *Research on Professional Responsibility and Ethics in Accounting* 24: 73-101.
- Shaub, M.K. 2020. Understanding professional skepticism through an ethics lens: A research note. *Research on Professional Responsibility and Ethics in Accounting* 23:1-21.
- Shaub, M.K. 2017. A wisdom-based accounting ethics course. *Advances in Accounting Education: Teaching and Curriculum Innovations* 20: 181-216.
- Persellin, J., M. K. Shaub, and M. Wilkins. 2014. Arachnophobia: A case on impairment and accounting ethics. *Issues in Accounting Education* 29(4): 577-586.
- Thornton, J. M. and M. K. Shaub. 2014. Tax services, consequence severity, and jurors' assessment of auditor liability. *Managerial Auditing Journal* 29(1): 50-75.
- Payne, S., A. Cook, M. Horner, M. Shaub, and W. Boswell. 2011. The relative influence of total rewards elements on motivation and retention. *WorldatWork Journal* 20(1): 6-21.
- 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. 2010. The relative influence of total rewards elements on attraction, motivation and retention. WorldatWork SR-02-10. <http://www.worldatwork.org/waw/adimLink?id=37008>.

Chapter in Monograph

Shaub, M.K. 2020. Building moral courage through a wisdom-focused accounting ethics course. In *Accounting Ethics Education: Teaching Virtues and Values*. Abingdon, Oxon and New York: Routledge, 138-155.

Shaub, M.K. and R. L. Braun. 2014. Call of duty: A framework for auditor's ethical decisions. In S. Mintz, ed., *Accounting for the Public Interest: An International Perspective on Accounting to Society*. Advances in Business Ethics Research: A Journal of Business Ethics Book Series. New York: Springer, 3-25.

Shaub, M.K. and R. L. Braun. 2014. Auditing ethics. In D. Hay, R. Knechel, and M. Willekens, eds. *The Routledge Companion to Auditing*. Abingdon, Oxon and New York: Routledge, 264-275.

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.

Articles Reprinted in Books

Shaub, M. K. and J. F. Brown, Jr. 1994. Whistleblowing 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

Persellin, J., M. K. Shaub, and M. Wilkins. Arachnophobia: A Case on Impairment and Accounting Ethics. Presented at 18th Annual Ethics Symposium, Anaheim, CA, August 2013. (*Winner of Symposium's Best Contribution to Teaching Award*)

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

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.

PRESENTATIONS

Shaub, Michael K. 2018. The influence of first-year auditors' ethical disposition on trait professional skepticism. Presented in the research workshop at Kansas State University. (March).

Shaub, M. 2017. Using accountability groups, personal reading and exemplars to help students develop principles to guide their professional lives. *Engaging Students in Accounting Ethics Education: Why? What? How?* American Accounting Association Annual Meeting, San Diego, CA.

Braun, R. D. Fisher, A. Hageman, S. Mauldin and M. Shaub. 2017. Stuck between a rock and an even harder place: The whistleblower's dilemma. American Accounting Association Annual Meeting, San Diego, CA (presented by co-author Robert Braun)

Braun, R. D. Fisher, A. Hageman, S. Mauldin and M. Shaub. 2016. Stuck between a rock and an even harder place: The whistleblower's dilemma. Presented at 21st Annual Ethics Symposium, New York, NY (August) (presented by co-author Amy Hageman).

Shaub, M. 2015. Teaching ethics in a large class format: It can work. State of the Art in Accounting Ethics Education: A Toolkit for Educators. American Accounting Association Annual Meeting, Chicago, IL (August).

Shaub, M. 2013. The Texas experience: Using accountability groups, personal reading and exemplars to help students develop principles to guide their professional lives. Advanced Ethics Boot Camp. American Accounting Association Annual Meeting, Anaheim, CA (August).

Shaub, M. 2013. Implementing an accounting ethics course in Texas. Ethics Boot Camp. American Accounting Association Annual Meeting, Anaheim, CA (August).

Shaub, M. 2013. State of the art in accounting ethics education. (Session panelist). American Accounting Association Annual Meeting, Anaheim, CA (August).

Persellin, J., M. Shaub, and M. Wilkins. 2013. Arachnophobia: A Case on Impairment and Accounting Ethics. Presented at 18th Annual Ethics Symposium, Anaheim, CA (August). (*Winner of Symposium's Best Contribution to Teaching Award*) (presented by co-author Julie Persellin).

Thornton, J. and M. Shaub. 2011. The impact of non-audit services and consequence severity on jurors' assessment of auditor liability. Macquarie University, Sydney, Australia (March).

Shaub, M. 2011. Auditor-client independence, interdependence and professional skepticism. Institute of Chartered Accountants of Australia Roundtable, Sydney, Australia (March).

Shaub, M. 2010. Synthesizing wisdom, intelligence and creativity in accounting ethics. 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 (presented by co-author Stephanie Payne).

Non-audit services, consequence severity, and jurors' judgments on audit failure. 2006. American Accounting Association Annual Meeting, Washington, D. C. (August) (presented by co-author John Thornton).

Unethical financial decision-making: Personal gain vs. concern for others. 2004. Forum Paper, American Accounting Association Annual Meeting, Orlando, Florida (August) (presented by co-author Frank Collins).

Ethics and professionalism in the classroom. 2004. Deloitte/Federation of Schools of Accountancy Faculty Consortium, Chicago (May).

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

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.

GRANTS RECEIVED

Mays Teaching Performance Grant	Summer 2016	\$ 7,500
Mays Teaching Performance Grant	Summer 2015	\$ 7,500
Mays Teaching Performance Grant	Summer 2014	\$ 7,500
Mays Teaching Performance Grant	Summer 2013	\$ 7,500
Mays Teaching Performance Grant	Summer 2012	\$ 7,500
Mays Teaching Performance Grant	Summer 2011	\$ 7,500
Mays Teaching Performance Grant	Summer 2010	\$ 7,500
Mays Teaching Innovation Grant	Summer 2009	\$10,000

For continuing development of ACCT 450/650, Accounting Ethics

WorldatWork—The Total Rewards Association \$20,900

“The Relative Influence of WorldatWork Reward Strategies on the Attraction, Motivation and Retention of Talented and Effective Employees” (with co-investigators Stephanie Payne and Wendy Boswell), 2007-09

Ethics in Business Research Fund \$33,982

"The Influence of Ethical Orientation, Ethical Reasoning, Experience and Situational Factors on Professional Skepticism" (with co-investigator Janice Lawrence), 1993-94

American Association of Retired Persons Andrus Foundation \$35,249

"Tax Complexity and the Elderly" (with co-investigator Paul Shoemaker), 1992-93

University of Nebraska Syford Summer Research Fellowship \$ 5,500

"An Integrated Model of Tax Evasion" (with co-investigators Robert Ricketts and Timothy Krumwiede), Summer 1992

Richard D. Irwin Foundation Faculty Fellowship \$ 4,000

For development of the presentation, "Ethical Decision Making," at the 1991-92 Richard D. Irwin Foundation/Beta Gamma Sigma National Seminar

NATIONAL OR REGIONAL COMMITTEES AND SERVICE

American Accounting Association

Outstanding Accounting Educator Award Committee, 2017-18
Auditing Section Education Committee, 2011-14, 1991-1994
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

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

Teaching for Tomorrow, Mays Business School Representative, 2011 (see <http://vimeo.com/21085563>)

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)
Montana State University (2013)
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 Deloitte Professional Program Director Professor from 2016-2022, I led one of the largest five-year accounting programs in the nation, serving as the primary contact for the program with recruiting firms and alumni. I was also Director of the MS Accounting program. As Clinical Professor of Accounting, I teach Auditing and Accounting Ethics to professional program and undergraduate students, and conduct my research in accounting ethics and auditors' judgment and decision making. I also served as administrative director of the accounting Ph.D. program from 2006-2016. In the spring of 2011, I was Visiting Professor in the Department of Accounting and Corporate Governance and the International Governance and Performance Research Centre, Faculty of Business and Economics, Macquarie University, Sydney, Australia.

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 accountant, duties included preparation of financials, 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: *Behavioral Research in Accounting*
Research on Professional Responsibility and Ethics in Accounting
Managerial Auditing Journal
Advances in Accounting Behavioral Research
Advances in Accounting Education
International Journal of Accounting, Auditing and Performance Evaluation

Ad hoc reviewer for
Auditing: A Journal of Practice and Theory
Accounting Horizons
Issues in Accounting Education
Journal of Business Ethics
Journal of Business Ethics Education
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
Moral courage in accounting
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
Accounting for Financial Decision Making—Executive Education

PROFESSIONAL MEMBERSHIPS

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

OTHER INTERESTS

Reading the Bible

Sports broadcasting and announcing

Swimming

REFERENCES

Dr. Jim Benjamin
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James Benjamin Department
of Accounting
Texas A&M University
Mays Business School
4353 TAMU
College Station, TX 77843-4353
jbenjamin@mays.tamu.edu

Dr. Paul Munter
Chief Accountant
Securities and Exchange Commission
Washington, DC

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Associate Professor of Economics
University of Virginia
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