

VITA
Vicky Arnold, PhD, CPA (Inactive)

Ernst & Young Professor of Accounting
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PROFESSIONAL INTERESTS

- Research interests include information systems, judgment and decision making, and social/public interest accounting. Current research focus is on individual decision making and the impact of information technology systems designed to support these judgments.
- Teaching interests include professionalism and ethics and behavioral accounting research at the graduate level.

AWARDS, HONORS, AND ACCOMPLISHMENTS

- Received the **2008 Outstanding Researcher of the Year Award** from the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association
- Received the **2008 Outstanding Alumni Award Education** from the University of Arkansas.
- Recognized as **2008 UCF Faculty Women of Prominence: Women Making History**
- Received the **2004-05 Notable Contribution to the Literature** from the Information Systems Section of the American Accounting Association for *Researching Accounting as an Information Systems Discipline* (with Steve Sutton)
- Received the **2004 Best Paper Award** from the American Accounting Association Midwest Regional Meeting for "The Impact of Principles- Vs. Rules-Based Standards on Auditors' Decisions" (with Joann Segovia)
- Received the **2002-03 Jim Bulloch Award for Innovations in Management Accounting Education** sponsored by the Institute of Management Accountants (IMA). This award was granted for computer integration of the cost accounting course.
- Received the **2002-03 Undergraduate Professor of the Year Award** from the senior accounting students, University of Connecticut.
- Received the **2002-03 Notable Editorial Contribution** from the Information Systems Section of the American Accounting Association for *Researching Accounting as an Information Systems Discipline* (with Steve Sutton)
- Received the **1999 Notable Contribution to the Information Systems Literature Award** from the Information Systems Section of the American Accounting Association for "The Theory of Technology Dominance: Understanding the Impact of Intelligent Decision Aids on Decision-Makers' Judgments" (with Steve Sutton)
- Selected by both students and faculty members to receive the award for **Faculty Excellence in Teaching**, 1990-91, for the University of Arkansas at Little Rock, College of Business Administration.
- Selected as **Beta Alpha Psi Outstanding Faculty Member** for the University of Arkansas at Little Rock, 1988-89.
- Faculty Advisor for Beta Alpha Psi, Epsilon Pi Chapter, 1990-92. The organization attained **Superior Status** for the first time in the history of the chapter in 1990-91 and repeated that accomplishment in 1991-92. Under my supervision, one of the members wrote a paper for the National Undergraduate Manuscript Contest and won second place.

ACADEMIC BACKGROUND

- Ph.D. University of Arkansas, 1989
Major: Accounting
Minors: Computer Information Systems and Organizational Behavior
- M.B.A. University of Arkansas at Little Rock, 1981
- B.A.-History University of Arkansas at Little Rock, 1979

ACADEMIC EXPERIENCE

- 2005-Present **University of Central Florida**, Ernst & Young Professor of Accounting
- 2001-Present **University of Melbourne**, Professorial Fellow (2001-07-Principal Fellow)
- 2001-2005 **University of Connecticut**, Associate Professor
- 2000-2001 **Oklahoma State University**, Associate Professor
- 1998-2000 **Texas Tech University**, Associate Professor
- 1996-1998 **University of Massachusetts Dartmouth**, Associate Professor
- 1995-1996 **University of Hartford**, Assistant Professor
- 1993-1995 **Arizona State University West**, Visiting Assistant Professor
- 1988-1992 **University of Arkansas at Little Rock**, Assistant Professor
- 1985-1988 **Henderson State University**, Assistant Professor
- 1982-1984 **University of Arkansas**, Teaching Assistant, Department of Accounting

EDITORIAL EXPERIENCE

- 2001-Present ***Advances in Accounting Behavioral Research***, Editor
- 2000-Present ***International Journal of Accounting Information Systems***, Associate Editor
- 1997-2001 ***Advances in Accounting Behavioral Research***, Senior Associate Editor

PUBLICATIONS AND RESEARCH

Books and Monographs:

- ***Enterprise Risk Management: Identifying Risks in B2B E-Commerce Relationships***, by V. Arnold, C. Hampton, D. Khazanchi, and S.G. Sutton, Altamonte Springs, FL: Institute of Internal Auditors, November 2004.
- ***Researching Accounting as an Information Systems Discipline***, edited by V. Arnold and S.G. Sutton, Sarasota, FL: American Accounting Association, 2002. The monograph is intended for use as a resource for doctoral seminars and faculty members desiring to familiarize themselves with the AIS literature.
- ***Behavioral Accounting Research: Foundations and Frontiers***, edited by V. Arnold and S.G. Sutton, Sarasota, FL: American Accounting Association, 1997, 309 pages. The research monograph was sent to approximately 1,500 members of the American Accounting Association, Accounting, Behavior and Organization Section and is widely used in doctoral seminars on behavioral research in accounting.

Journals:

- Arnold, V., T. Benford, C. Hampton, and S. Sutton. "Competing pressures of risk and absorptive capacity potential on commitment and information sharing in global supply chains". ***European Journal of Information Systems***, accepted pending minor revisions, 2010.
- Hageman, A.M., V. Arnold, and S.G. Sutton. "The Use of Impression Management to Promote 'Starve the Beast' Policies". ***International Journal of Critical Accounting***, forthcoming 2009.
- Segovia, J., V. Arnold, S.G. Sutton. "Do Principles- Vs. Rules-Based Standards Have a Differential Impact on U.S. Auditors' Decisions?" ***Advances in Accounting Behavioral Research*** 12, 2009, pp. 61-84.
- Hageman, A.M., V. Arnold, and S.G. Sutton. "Understanding the Philosophical and Theoretical Bases for 25 Years of U.S. Tax Policy." ***Accounting and the Public Interest***, 12, 2009.
- McCall, H., V. Arnold, and S.G. Sutton. "Use of Knowledge Management Systems and the Impact on Declarative Knowledge Acquisition." ***Journal of Information Systems*** 22 (2), 2008, pp. 77-101
- Sutton, S.G., D. Khazanchi, C. Hampton, and V. Arnold, "Risk Analysis in an Extended Enterprise Environment: Identification of Key Risk Ractors in B2B E-Commerce Relationships", ***Journal of the Association of Information Systems***, 9(3-4), 2008, pp. 153-176.
- Sutton, S.G., G. Smedley, and V. Arnold. "Accounting for Collaborative Supply Chain Relationships: Issues and Strategies", ***International Journal of Digital Accounting Research***, 8 (14), 2008: pp. 1-22.
- Canada, J., T. Benford, V. Arnold and S.G. Sutton. "The Impact of Corporate Governance Legislation on the Market for Corporate Ownership" ***Corporate Ownership and Control*** 6(1), 2008, pp. 138-146. (invited).

- Arnold, V., T. Benford, J. Canada, J.R. Kuhn, S.G. Sutton. "The Unintended Consequences of Sarbanes-Oxley on Technology Innovation and Supply Chain Integration", *Journal of Emerging Technologies in Accounting*, 4, 2007, pp. 103-121.
- Arnold, V. and S.G. Sutton. "The Impact of Enterprise Systems on Business and Audit Practice and the Implications for University Accounting Education". *International Journal of Enterprise Information Systems*, 3(4), 2007: pp. 1-21.
- Arnold, V. "Behavioral Research Opportunities: Understanding the Impact of Enterprise Systems". *International Journal of Accounting Information Systems*, 7(1), March 2006, pp. 7-17.
- Arnold, V., N. Clark, P.A. Collier, S.A. Leech, and S.G. Sutton. "The Differential Use and Effect of Knowledge-Based System Explanations in Novice and Expert Judgment Decisions". *MIS Quarterly* 30(1), March 2006, pp. 79-97.
- Guan, L., S.G. Sutton, J. Chang, and V. Arnold. "Further Evidence on Shareholder Wealth Effects for Announcements of Newly Created CIO Positions." *DATABASE of Advances in Information Systems* 37, 2/3, 2006, pp. 176-191.
- Arnold, V., N. Clark, P.A. Collier, S.A. Leech, and S.G. Sutton. "Using Knowledge Based Systems to Promote Judgment Consistency in Multi-Cultural Firm Environments". *Journal of Emerging Technologies in Accounting* 2, 2005, pp. 33-59.
- Sutton, S. and V. Arnold. "The Sarbanes-Oxley Act and the Changing Role of the CIO and IT Function." *International Journal of Business Information Systems* 1(1/2) 2005, pp. 118-128.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Impact of Intelligent Decision Aids on Experienced and Novice Decision Makers' Judgments", *Accounting and Finance*, March 2004, pp. 1-26.
- Arnold, V., N. Clark, P.A. Collier, S.A. Leech, and S.G. Sutton, "Explanation Provision and Use in an Intelligent Decision Aid", *International Journal of Intelligent Systems in Accounting, Finance and Management*, 12(1), March 2004, pp. 5-27.
- Wilkinson, B., V. Arnold and S.G. Sutton. "Understanding the Socialization Strategies of the Major Accountancy Firms", *Accounting and the Public Interest*, 4, 2003, pp. 58-79. Available at <http://aaahq.org/ic/browse.htm>.
- Lala, V., V. Arnold, S.G. Sutton, and L. Guan. "The Impact of Relative Information Quality of E-Commerce Assurance Seals on Internet Purchasing Behavior." *International Journal of Accounting Information Systems*, December 2002, pp. 237-253.
- Masselli, J., R. Ricketts, V. Arnold, and S.G. Sutton. "The Impact of Embedded Intelligent Agents on Tax Compliance Decisions." *Journal of the American Tax Association*, Fall 2002, pp. 60-78.
- Noga, T. and V. Arnold. "Do Tax Decision Support Systems Affect the Accuracy of Tax Compliance Decisions?" *International Journal of Accounting Information Systems*, October 2002, pp. 125-144.
- Arnold, V. and S.G. Sutton. "The Future of Behavioral Accounting (Information Systems) Research", *Advances in Accounting Behavioral Research*, Vol. 4, 2001, pp. 141-154 (invited perspective on the future of behavioural AIS research).
- Hunton, J.E., T. Benford, V. Arnold, and S.G. Sutton, "The Impact of Electronic Commerce Assurance on Financial Analysts' Earnings Forecasts and Stock Price Estimates", *Auditing: A Journal of Practice and Theory*, Supplement, 2001, pp. 5-22.
- Arnold, V., N.Clark, P.A. Collier, S.A. Leech, and S.G. Sutton, "Unveiling the Black Box of Human-Computer Interaction: The Need for *Replay Process Tracing* in Decision Aid Research", *Advances in Accounting Behavioral Research*, Volume 4, 2001, pp. 381-405.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Impact of Political Pressure on Novice Decision Makers: Are Auditors Qualified to Make Going Concern Judgments?" *Critical Perspectives on Accounting*, June, 2001, pp. 323-338.

- Hunton, J.E., V. Arnold, and D. Gibson, "Collective User Participation: A Catalyst for Group Cohesion and Perceived Respect", *International Journal of Accounting Information Systems*, Volume 2, 2001, pp. 1-17.
- Havelka, D., S.G. Sutton, and V. Arnold. "Information Systems Quality Assurance: The Effect of Users' Experiences on Quality Factor Perceptions", *Review of Accounting Information Systems*, Spring, 2001, pp. 49-62.
- Arnold, V., J.C. Lampe, J. Masselli, and S.G. Sutton, "An Analysis of the Market for Systems Reliability Assurance Services", *Journal of Information Systems*, Supplement, 2000, pp. 65-82.
- Arnold, V., J.C. Lampe, J. Masselli, and S.G. Sutton, "Reply: An Analysis of the Market for Systems Reliability Assurance Services", *Journal of Information Systems*, Supplement, 2000, pp. 91-96.
- O'Donnell, E., V. Arnold, and S.G. Sutton, "An Analysis of the Group Dynamics Surrounding Internal Control Assessment in IS Audit and Assurance Domains", *Journal of Information Systems*, Supplement, 2000, pp. 97-116.
- O'Donnell, E., V. Arnold, and S.G. Sutton, "Reply: An Analysis of the Group Dynamics Surrounding Internal Control Assessment in IS Audit and Assurance Domains", *Journal of Information Systems*, Supplement, 2000, pp. 127-132.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Effect of Experience and Complexity on Order and Recency Bias in Decision Making by Professional Accountants", *Accounting & Finance*. Volume 40, No. 2, 2000, pp. 109-134.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "Creating an Ethically Driven Organization: A Model for Fostering an Epidemic of Ethical Intensity," *Advances in Accounting Behavioral Research*. Volume 3, 2000, pp. 201-224.
- Arnold, V., S.G. Sutton, S.C. Hayne, and C.A.P. Smith, "Group Decision Making: The Impact of Opportunity-Cost Time Pressure and Group Support Systems", *Behavioral Research in Accounting*. Volume 12, 2000, pp. 69-96.
- Daigle, R.J. and V. Arnold, "An Analysis of the Research Productivity of AIS Faculty", *International Journal of Accounting Information Systems*, Volume 1, No. 3, 2000, pp. 106-122.
- Sutton, S.G., V. Arnold, and T.D. Arnold, "An Integrative Framework for Analysis of the Ethical Issues Surrounding Information Technology Integration by the Audit Profession", *Research on Accounting Ethics*, Volume 5, 1999, pp. 21-36.
- Arnold, V., J.C. Lampe, S.G. Sutton, "Understanding the Factors Underlying Ethical Organizations: Enabling Continuous Ethical Improvement", *Journal of Applied Business Research*. Volume 15, No. 3 (Summer), 1999, pp. 1-20.
- Arnold, V., P. McKenzie, and S.G. Sutton, "Instructional Case: Sylvania Circle Bank", *Journal of Accounting Case Research*, Volume 5, No. 1, 1999, pp. 153-161.
- Havelka, D., S.G. Sutton, and V. Arnold, "A Methodology for Developing Measurement Criteria for Assurance Services: An Application in Information Systems Assurance", *Auditing: A Journal of Practice and Theory*, Volume 17, 1998, pp. 73-92.
- Sutton, S.G., V. Arnold, and D. Havelka, "A Reply: A Methodology for Developing Measurement Criteria for Assurance Services: An Application in Information Systems Assurance", *Auditing: A Journal of Practice and Theory*, Volume 17, 1998, pp. 103-108.
- Arnold, V. and S.G. Sutton, "The Theory of Technology Dominance: Understanding the Impact of Intelligent Decision Aids on Decision Makers' Judgments", *Advances in Accounting Behavioral Research*, Volume 1, 1998, pp. 175-194.
- Hayne, Stephen C., C.A.P. Smith, V. Arnold, and S.G. Sutton, "An Investigation of the Effect of Computerized Support Systems on Managerial Group Decision Making Under Time Pressure", *Advances in Management Accounting*, Volume 6, 1998, pp. 17-38.

- Sutton, S.G., T.D. Arnold, and V. Arnold, "Teleological Foundations for the Ethical Development of Expert Systems: Act vs. Rule-Based Reasoning," **Accounting Forum**, Volume 21, No. 3-4, 1998, pp. 463-474.
- Sutton, S.G., and V. Arnold, "Toward a Framework for a Corporate Single Audit: Meeting Financial Statement Users' Needs", **Critical Perspectives on Accounting**, 1998, pp. 177-191.
- Sutton, S.G., and V. Arnold, "Deconstructing Economic Stakeholder Theories or Is Might Really Right?", **Critical Perspectives on Accounting**, 1998, pp. 251-260.
- Arnold, V., "Discussion of Factors that Influence Reliance on Decision Aids: A Model and an Experiment", **Journal of Information Systems**, Fall 1998, pp. 95-97.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "Instructional Case Using NAARS Database: Carefree Environments", **Issues in Accounting Education**, Spring, 1997, pp. 99-112.
- Smith, Charles A.P., V. Arnold, and S.G. Sutton, "The Impact of Time Pressure on Decision-Making for Choice and Judgment Tasks", **Accounting and Business Review**, July, 1997, pp. 365-383.
- Arnold, V., and S.G. Sutton, "Opportunities for Research on the Use of Technology to Mitigate Environmental Influences on Individual Judgments", **Advances in Accounting Information Systems**, Volume 5, 1997, pp. 281-298.
- Hayne, Stephen C., C.A.P. Smith, V. Arnold, and S.G. Sutton, "The Impact of Time Pressure and Group Support Systems on Audit Group Decision Making," **Audit**, August 1997, pp. 18-21.
- Arnold, T.D., V. Arnold, and S.G. Sutton, "Toward a Philosophical Foundation for Ethical Development of Audit Expert Systems: A Contractarian Approach", **Research on Accounting Ethics**, Volume 3, 1997, pp. 211-232.
- Arnold, V., and S.G. Sutton, "Order and Recency Effects in Complex Decision Making: Implications for the Design of Audit-Oriented IDSS", **Accounting Forum**, December 1996/March 1997, pp. 225-250.
- Arnold, V., "Discussion of an Experimental Evaluation of Measurements of Information System Effectiveness," **The Journal of Information Systems**, Spring 1995, pp. 85-91.
- Arnold, V., T.D. Arnold, and S.G. Sutton, "On Ethical Behavior In Social, Political, And Legal Environments", **Research on Accounting Ethics**, Volume I, 1995, pp. 91-96.
- Sutton, S.G., V. Arnold, and T.D. Arnold, "Towards an Understanding of the Philosophical Foundations for Ethical Development of Audit Expert Systems", **Research on Accounting Ethics**, Volume I, 1995, pp. 61-74.
- Arnold, V., P. McKenzie, and S.G. Sutton, "Instructional Case: Rock Star Productions", **Journal of Accounting Education**, Spring, 1995, pp. 241-257.
- Sutton, S.G., and V. Arnold, "Opportunities Neglected: Frontiers for Behavioral Research in Accounting Information Systems", **Advances in Accounting Information Systems**, Volume III, 1995, pp. 201-223.
- Arnold, V., P. McKenzie, and S.G. Sutton, "Instructional Case: Arkansas Solar Heating Corporation", **Issues in Accounting Education**, Fall, 1994, pp. 353-365.
- Arnold, V., "Accounting Information Systems Research: Attitudes and Perceptions of Publication Outlets", **Advances in Accounting Information Systems**, Volume II, 1993, pp. 133-160.
- Arnold, V., and D.E. Edwards, "Going Concern Evaluations: Factors Affecting Auditors' Decisions", **The CPA Journal**, October 1993, pp. 58-60.
- Arnold, V., J. R. Byington, and P. McKenzie, "Asset Backed Securities: Solutions to Accounting and Reporting Problems", **Journal of Corporate Accounting and Finance**, Winter 1992/93, pp. 143-152.
- _____, Reprinted as "Asset Backed Securities: Solutions to Accounting and Reporting Problems", **Understanding FASB Accounting & Disclosure Today**, New York: Executive Enterprises Publications Co., Inc., 1993, pp. 161-170.
- Arnold, V., T.H. Oxner, and D.E. Edwards, "Women's Salaries in Internal Auditing: The Glass Ceiling Has Not Been Shattered", **Southwest Business Review**, Fall, 1992, pp. 49-58.

Submitted Research:

- Arnold, V., T. Benford, J. Canada and S.G. Sutton. "Enhancing Strategic Flexibility and Performance through Risk Management: The Enabling Role of IT Integration." Under second review at *Information Systems Research*.
- Hunton, J., V. Arnold, and J. Reck, "Decision Aid Reliance: A Field Study Involving Professional Buy-Side Financial Analysts". Under revision for second review at *Contemporary Accounting Research*.
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "Enhancing the MD&A for Professional and Non-Professional Investors". Under revision for second review at *Accounting Horizons*.
- Benford, T., and V. Arnold. "Examining the Impact of Mental Workload on Decision Performance in a Technology Supported Environment." Under review at the *Journal of Emerging Technologies in Accounting*.
- Elbashir, M., P.A. Collier, S.G. Sutton and V. Arnold, "Examining the Impact of Business Intelligence Systems on Business Process Performance in the Public Sector." Under review at *Information Systems Journal*.

Working Papers:

- Arnold, V., T. Benford, J. Canada, and S.G. Sutton. "The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Facilitating New Regulatory Compliance." To be submitted to *Auditing: A Journal of Practice and Theory*.
- Arnold, V., T. Benford, C. Hampton, and S. Sutton. "Enterprise Risk Management: Re-Conceptualizing the Role of Risk and Trust on Information Sharing in Transnational Alliances". To be submitted to *Accounting, Organizations & Society*.
- Arnold, V., C. Hampton, D. Khazanchi, and S.G. Sutton. "Managing Risk in Interorganizational Relationships: Factors Influencing the Desirability of E-Commerce Assurance." To be submitted to *The Accounting Review*.
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "The Impact of Information Tagging in the MD&A on Investor Decision Making: Implications for XBRL".
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "The Impact of Risk on Investor Decision Processes and Outcomes in the Post-SOX Environment".
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "Where do Investors Prefer to Find Nonfinancial Information?"
- Cullinan, C., S.G. Sutton, and V. Arnold. "Technology Monoculture: ERP Systems, 'Techno-Process Diversity' and the Threat to the IT Ecosystem".

Chapters in Books/Monographs:

- Sutton, S.G. and V. Arnold, "Foundations and Frameworks for AIS Research" in *Researching Accounting as an Information Systems Discipline*, edited by V. Arnold and S.G. Sutton. Sarasota, FL: American Accounting Association, 2001, pp. 1-8.
- Arnold, V., "Judgment and Decision Making, Part 1: The Impact of Environmental Factors" in *Behavioral Accounting Research: Foundations and Frontiers*, edited by V. Arnold and S.G. Sutton, Sarasota, FL: American Accounting Association, 1997, pp. 49-88.

Research Grants:

- 2008-2011 Australian Research Council Grant. Awarded for "Accelerating Expertise Development Using Knowledge Structures and Expert Systems" (\$432,000 Australian)
- 2007-2008 Institute of Internal Auditors Research Foundation Grant. Awarded for "Understanding the Impact of Sarbanes-Oxley 404 Requirements on Small and Medium-Sized Enterprises (SMEs)" (\$50,595)
- 2006-2008 FINRA Investor Education Foundation. Awarded for "Financial Reporting Simplification: Understanding Investor Decision-Making Behavior and Disclosure Preferences" (\$325,000)
- 2004-06 University of Melbourne Faculty Seeding Grant. Awarded to fund a Decision Technology Research Program (\$90,000 Australian).
- 2003 CIBER Research Grant. Awarded for research on the use of explanations in the use of intelligent decision support systems (\$4,100).
- 2002-2005 Australian Research Council Grant. Awarded for research on the use of explanations in the use of intelligent decision support systems (\$166,000 Australian).

- 2001 Institute of Internal Auditors. Awarded for research on electronic commerce systems controls and risk analysis (\$33,000).
- 2000 Auditors' and Liquidators' Trust Fund "Identification of Factors that Determine the Use and Reliance on Expert Systems Concerning Insolvency Decisions (\$2,654 Australian)
- 1999-2000 Texas Tech College of Business Competitive Research Grant. Awarded for research on the effect of risk on technology dominance (\$3,000)
- 1999-2000 Australian Research Council Grant. Awarded for research on the use of expert systems in insolvency practice (\$53,000 Australian)
- 1998-99 Texas Tech College of Business Competitive Research Grant. Awarded for research on the quality of assurance service reporting (\$2,660).
- 1998-99 Texas Tech College of Business Competitive Research Grant. Awarded for research on the impact of embedded intelligent agents on income tax compliance and knowledge structures (\$2,850).
- 1998-99 Texas Tech College of Business Competitive Research Grant. Awarded for research on a firmwide model of professional accounting ethics (\$900).
- 1996-97 Healey Endowment Award. Grant from the University of Massachusetts includes funding for a research proposal entitled "An Analysis of the Impact of an Expert System in Countering Biases in Decision Making" (\$2,752).

Conference Papers/Presentations:

- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "Enhancing the MD&A for Professional and Non-Professional Investors". American Accounting Association Annual Meeting, New York, August 2009.
- Arnold, V., C. Hampton, D. Khazanchi, and S.G. Sutton. "Managing Risk in Interorganizational Relationships: Factors Influencing the Desirability of E-Commerce Assurance".
 - * American Accounting Association Annual Meeting, New York, August 2009.
 - * Accounting & Finance Association of Australia New Zealand, Adelaide, July 2009, received **Best Paper Award-Managerial Accounting**.
 - * Asia Pacific Research Symposium on Accounting Information Systems", Melbourne, Australia, June 2009.
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "The Impact of Information Tagging in the MD&A on Investor Decision Making: Implications for XBRL".
 - * American Accounting Association Annual Meeting, New York, August 2009.
 - * Accounting & Finance Association of Australia New Zealand, Adelaide, July 2009.
- Arnold, V., T. Benford, C. Hampton, and S. Sutton. "Competing pressures of risk and absorptive capacity potential on commitment and information sharing in global supply chains", International Conference on Enterprise Systems, Accounting & Logistics, Thessaloniki, Greece, May 2009, received **Best Paper Award**.
- Arnold, V., T. Benford, J. Canada, and S.G. Sutton. "Enhancing Strategic Flexibility and Performance Through Risk Management: The Enabling Role of IT Integration".
 - * American Accounting Association Annual Meeting, New York, August 2009.
 - * 17th World Continuous Audit Symposium, Thessaloniki, Greece, May 2009.
- Arnold, V., J. Bedard, J. Phillips, S.G. Sutton. "The Impact of Risk on Investor Decision Processes and Outcomes in the Post-SOX Environment". American Accounting Association-ABO Section Mid Year Meeting, Providence, RI, October 2008.
- Arnold, V., T. Benford, J. Canada, and S.G. Sutton. "The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance."
 - * International Conference on Enterprise Systems, Accounting and Logistics, Crete, Greece, July 2008.
 - * Asia Pacific Research Symposium on Accounting Information Systems", Auckland, New Zealand, June 2008
- Hageman, A.M., V. Arnold, and S.G. Sutton. "The Use of Impression Management to Promote 'Starve the Beast' Policies"
 - * American Accounting Association Annual Meeting, Orange County, California, August, 2008.

- * American Accounting Association-ABO Section Mid-Year Meeting, Philadelphia, PA, October, 2007.
- Arnold, V., T. Benford, J. Canada, J.R. Kuhn, S.G. Sutton. "The Unintended Consequences of Sarbanes-Oxley on Technology Innovation and Supply Chain Integration". Asia Pacific Research Symposium on Accounting Information Systems, Brisbane, Australia, June 2007.
- Hageman, A.M., V. Arnold, and S.G. Sutton. "Starving the Beast: Using Tax Policy and Governmental Budgeting to Drive Social Policy".
 - * American Accounting Association Meeting, Chicago, August 2007
 - * European Accounting Association Meeting, Lisbon, Portugal, April 2007
- Sutton, S.G., G. Smedley, and V. Arnold. "Accounting for Collaborative Supply Chain Relationships: Issues and Strategies". Digital Accounting Research Conference, Huelva, Spain, October 2006.
- McCall, H., V. Arnold, and S.G. Sutton. "Use of Knowledge Management Systems and the Impact on Declarative Knowledge Acquisition." American Accounting Association Annual Meeting, Washington, DC, August, 2006.
- Segovia, J. and V. Arnold, "Do Principles- Vs. Rules-Based Standards Have a Differential Impact on U.S. Auditors' Decisions?," European Accounting Association Meeting, Dublin, Ireland, 2006.
- McCall, H., V. Arnold, and S.G. Sutton. "Use of Knowledge Management Systems and the Impact on Declarative Knowledge Acquisition." American Accounting Association-Information System Section Mid Year Meeting, Scottsdale, Arizona, January, 2006.
- Arnold, V., C. Hampton, D. Khazanchi, and S.G. Sutton. "B2B E-Commerce Assurance: The Influence of Partner Risk on Assurance Desirability & Relationship Satisfaction." American Accounting Association Annual Meeting, San Francisco, 2005.
- Arnold, V., C. Hampton, D. Khazanchi, and S.G. Sutton. "B2B E-Commerce Assurance: The Influence of Partner Risks on Continuous Assurance Desirability & Relationship Satisfaction." Eighth World Continuous Audit Symposium, Newark, NJ, November, 2004
- Arnold, V., C. Hampton, D. Khazanchi, and S.T. Sutton, "Risk Analysis in an Extended Enterprise Environment: Identification of Key Risk Factors in B2B E-Commerce Relationships".
 - * American Accounting Association Annual Meeting, Orlando, August 2004
 - * University of Waterloo Symposium on Information Systems Assurance, October/November 2003, Toronto
- Arnold, V., N. Clark, P.A. Collier, S.A. Leech, and S.G. Sutton. "Using Knowledge Based Systems to Promote Judgment Consistency in Multi-Cultural Firm Environments."
 - * American Accounting Association Annual Meeting, Orlando, August 2004
 - * European Accounting Association Annual Congress, Prague, Czech Republic, April 2004
- Guan, L., S. Sutton, J. Chang, and V. Arnold, "A Note on Shareholder Wealth Effects of Announcements of Newly Created CIO Positions", Accounting Information Systems Research Conference, February 2004, Scottsdale.
- Segovia, J. and V. Arnold, "The Impact of Principles- vs. Rules-Based Standards on Auditors' Decisions"
 - * American Accounting Association Annual Meeting, Orlando, August 2004
 - * American Accounting Association Midwest Regional Meeting, March 2004, Kansas City. Received Best Paper Award for the conference.
 - * ABO Research Conference, October 2003, Denver
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Differential Use and Effect of Knowledge-Based System Explanations in Novice and Expert Judgment Decisions"
 - * American Accounting Association National Meeting, August 2003, Honolulu
 - * Auditing Section Mid Year Meeting, January 2003, San Diego
- Arnold, V., C. Hampton, D. Khazanchi, and S.T. Sutton, "Risk Analysis in B2B E-Business Relationships: A Model for Continuous Monitoring and Assurance in Partnering Relationships", Symposium on Continuous Auditing Research, November 2002, Newark, NJ.
- Cullinan, C., S.G. Sutton, and V. Arnold. "Technology Monoculture: ERP Systems, 'Techno-Process Diversity' and the Threat to the IT Ecosystem", Critical Perspectives on Accounting Conference, April 2002, New York.
- Lala, V., V. Arnold, S.G. Sutton, and L. Guan. "The Impact of Relative Information Quality of E-Commerce Assurance Seals on Internet Purchasing Behavior."
 - * International Research Symposium on Accounting Information Systems, December 2001, New Orleans

- * ABO Research Conference, October 2001, St. Louis
- Wilkinson, B., V. Arnold, and S.G. Sutton. "Revealing the Enculturation Strategies of the Big Five."
 - * American Accounting Association National Meeting (Forum), August 2001, Atlanta
 - * ABO Research Conference, October 2000, Chicago
- Masselli, J., R. Ricketts, V. Arnold, and S.G. Sutton. "The Impact of Embedded Intelligent Agents on Tax Compliance Decisions."
 - * ABO Research Conference, October 2000, Chicago
 - * American Accounting Association National Meeting, August 2000, Philadelphia
 - * Northeast Regional Meeting of the American Accounting Association, April 1998, Manchester, New Hampshire
 - * European Accounting Information Systems Symposium, March, 2000, Munich Germany
- Noga, T. and V. Arnold, "Do Tax Decision Support Systems Affect the Accuracy of Tax Compliance Decisions?", Accounting Information Systems Research Symposium, February, 2001, Scottsdale, AZ.
- Hunton, J.E., V. Arnold, and D. Gibson, "User Participation: A Catalyst for Group Cohesion and Perceived Respect", Accounting Information Systems Research Symposium, February, 2000, Scottsdale, Arizona.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Effect of Experience and Complexity on Order and Recency Bias in Decision Making by Professional Accountants." Mid-Year Meeting of the Auditing Section, January, 2000, Newport Beach, California.
- Arnold, V., J.C. Lampe, J. Masselli, and S.G. Sutton, "An Analysis of the Market for Systems Reliability Assurance Services", University of Waterloo Symposium on Information Systems Assurance, October 1999, Toronto, Canada.
- O'Donnell, E., V. Arnold, and S.G. Sutton, "An Analysis of the Group Dynamics Surrounding Internal Control Assessment in IS Audit and Assurance Domains", University of Waterloo Symposium on Information Systems Assurance, October 1999, Toronto, Canada.
- Daigle, R.J. and V. Arnold, "An Analysis of the Research Productivity of AIS Faculty", Accounting Information Systems Educators Conference, July 1999, Denver, Colorado.
- Arnold, T.D., V. Arnold, and S.G. Sutton, "Deontological Foundations for Assessing the Ethical Implications Surrounding Knowledge Management in Professional Firms", Symposium on Professionalism and Ethics, August 1999, San Diego.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "The Organizational Impact of Ethical Behavior on Agency Costs: An Epidemic Theory Perspective", Critical Perspectives on Accounting Symposium, April 1999, New York, NY.
- Arnold, V., and S.G. Sutton, "A Neo-Weberian Perspective on Assurance Services: An Analysis of Information Systems Assurance", Critical Perspectives on Accounting Symposium, April 1999, New York, NY.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Impact of Political Pressure on Novice Decision Makers: Are Auditors Qualified to Make Going Concern Judgments?", Critical Perspectives on Accounting Symposium, April 1999, New York, NY.
- Arnold, V., J.E. Hunton, and S.G. Sutton, "On the Death and Dying of Originality in the Workplace: A Critical View of Enterprise Resource Planning Systems' Impact on Workers and the Work Environment", Critical Perspectives on Accounting Symposium, April 1999, New York, NY.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Impact of Intelligent Decision Aids on Experienced and Novice Decision Makers' Judgments"
 - * American Accounting Association National Meeting, August 1999, San Diego
 - * Accounting Association of Australia and New Zealand, July 1999, Cairns, Australia.
 - * International Symposium on Audit Research, June 1999, Redondo Beach, California
 - * AIS Research Symposium, February 1999, Phoenix, Arizona.
 - * Mid-Year Meeting of the Auditing Section, January 1999, Atlanta, Georgia.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "Creating a Morally Driven Organization: A Model for Fostering an Epidemic of Moral Intensity," American Accounting Association National Meeting, August, 1998, New Orleans.
- Havelka, D., S.G. Sutton, and V. Arnold, "A Methodology for Developing Measurement Criteria for Assurance Services: An Application in Information Systems Assurance"
 - * American Accounting Association National Meeting, August, 1998, New Orleans.
 - * Waterloo Audit Judgment Symposium, March, 1998, Waterloo, Ontario.

- Arnold, V., J.C. Lampe, S.G. Sutton, "Understanding the Factors Underlying Ethical Organizations: Enabling Continuous Ethical Improvement", Symposium on Professionalism and Ethics, August, 1998, New Orleans.
- Arnold, V., P.A. Collier, S.A. Leech, and S.G. Sutton, "The Effect of Experience on Order and Recency Bias in Decision Making by Professional Accountants," Accounting Association of Australia and New Zealand, July, 1998, Adelaide, Australia.
 - Arnold, V., S.C. Hayne, C.A.P. Smith, and S.G. Sutton, "Audit Group Decision Making: The Impact of Time Pressure and Group Support Systems".
 - * *Canadian Academic Accounting Association*, May, 1997, St. Johns, Newfoundland.
 - * *Accounting Association of Australia and New Zealand*, July, 1997, Tasmania, Australia.
 - * *American Accounting Association*, August, 1997, Dallas, Texas.
- Arnold, V., S.C. Hayne, C.A.P. Smith, and S.G. Sutton, "An Investigation of Time Pressure Effects on Audit Decision Making," Association for Information Systems Americas Conference, August, 1997, Indianapolis, Indiana.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "Creating a Morally Driven Organization: A Model for Fostering an Epidemic of Moral Intensity,"
 - Ethics and Economic Behavior in Accounting and Taxation Conference, April, 1997, Norman, Oklahoma.
 - Northeast Regional Meeting of the American Accounting Association, April, 1998, Manchester, New Hampshire.
- Arnold, V., J.C. Lampe, and S.G. Sutton, "Instructional Case Using NAARS Database: Carefree Environments," American Accounting Association National Meeting, August, 1996, Chicago.
- Sutton, S.G., V. Arnold, and T.D. Arnold, "An Integrative Framework for Analysis of the Ethical Issues Surrounding Information Technology Integration by the Audit Profession," *Symposium on Ethics Research in Accounting*, August, 1996, Chicago.
- Arnold, V., S.C. Hayne, C.A.P. Smith, and S.G. Sutton, An Investigation of the Effect of Computerized Support Systems on Group Decision Making Under Time Pressure. Annual Meeting of the Accounting Association of Australia and New Zealand, July, 1996, Christchurch, New Zealand.
- Sutton, S.G., and V. Arnold, "Toward a Framework for a Corporate Single Audit: Meeting Financial Statement Users' Needs", Fourth Critical Perspectives on Accounting Symposium, April, 1996, New York, NY.
- Arnold, V., S.C. Hayne, C.A.P. Smith, and S.G. Sutton, "Audit Group Decision Making: The Impact of Time Pressure and Group Support Systems", Mid-Year Meeting of the Auditing Section, January, 1996, San Antonio, Texas.
- Sutton, S.G., T.D. Arnold, and V. Arnold, "Teleological Foundations for the Ethical Development of Expert Systems: Act vs. Rule-Based Reasoning,"
 - * *American Accounting Association, Artificial Intelligence-Expert Systems Workshop*, August, 1995, Orlando, Florida.
 - * *The Third Management Control Systems Symposium*, July, 1995, London, England.
- Smith, Charles A.P., V. Arnold, and S.G. Sutton, "The Impact of Time Pressure on Decision-Making for Choice and Judgment Tasks: Implications for Audit Planning," Mid-Year Meeting of the Auditing Section, January, 1995, Las Vegas, Nevada.
- Arnold, V., P. McKenzie, and S.G. Sutton, "Instructional Case: Sylvania Circle Bank",
 - * *American Accounting Association National Meeting*, August, 1994, New York.
 - * *Southwest Regional Meeting of the American Accounting Association*, March, 1994, Dallas, Texas.
- Sutton, S.G., V. Arnold, and T.D. Arnold, "Towards an Understanding of the Philosophical Foundations for Ethical Development of Audit Expert Systems," First Ernst & Young Research on Accounting Ethics Symposium, June, 1994, Binghamton, New York.
- Arnold, V., P. McKenzie, and S.G. Sutton, "Instructional Case: Rock Star Promotions, Inc.," Western Regional Meeting of the American Accounting Association, May, 1994, Portland, Oregon.
- Sutton, S.G., and V. Arnold, "A Framework for Behavioral Research in Accounting Information Systems," Accounting Behavior and Organizations 1994 Research Conference, Frontiers of Behavioral Research, March, 1994, San Antonio Texas.
- Hawkins, K.W., and V. Arnold, "Quality Control in Accounting: AICPA Members' Perceptions and Education's Challenge," Southwest Regional Meeting of the American Accounting Association, March, 1994, Dallas, Texas.

- Arnold, V., and S.G. Sutton, "Order and Recency Effects in Complex Decision Making: Implications for the Design of Audit-Oriented IDSS," American Accounting Association National Meeting, August, 1993, San Francisco.
- Arnold, V., S.G. Sutton, G.W. Glezen, and J. Palko, "Auditor Inconsistency in Going Concern Evidence Evaluation: Further Analysis of Audit Disclosure Judgments", Third Critical Perspectives on Accounting Symposium, April, 1993, New York.
- Arnold, V., S.G. Sutton, and P. McKenzie, "Instructional Case: Arkansas Solar Heating Corporation," Southwest Regional Meeting of the American Accounting Association, March, 1993, New Orleans, Louisiana.
- Edwards, D.E., T. Oxner and V. Arnold, "Internal Auditing in Health Care Organizations: Growth, Salaries and Employment of Women," Southwest Regional Meeting of the American Accounting Association, March, 1993, New Orleans, Louisiana.
- Taylor, C., and V. Arnold, "A Review of the Financial Reporting Standards Preceding The Savings and Loan Crisis," Southwest Regional Meeting of the American Accounting Association, March, 1993, New Orleans, Louisiana.
- Palko, J., and V. Arnold, "Cue Usage in Complex Decision Making", *Decision Science Institute Annual Meeting*, November, 1992, San Francisco, California.
- Arnold, V., G.W. Glezen, J. Palko, and J.A. White, "The Effect of Order on Sequential Belief Revision - Some Further Evidence," American Accounting Association National Meeting (Research Forum), August, 1991, Nashville, Tennessee. (Manuscript listed in the Forum as Vicky Arnold King, G. W.Glezen, J. Palko, and J.A. White.)
- Arnold, V., T.H. Oxner, and J. Kusel, "Gender as a Determinant of Salary in Internal Auditing," Southwest Regional Meeting of the American Accounting Association, March, 1991, Houston, Texas. (Abstract published in the Proceedings as Vicky Arnold King, T.H. Oxner, and J. Kusel.)
- Arnold, V., and G.W. Glezen, "The Impact of CPA Firm Size on Auditor Disclosure Preferences: A Further Analysis," Southwest Regional Meeting of the American Accounting Association, March, 1988, San Antonio, Texas. (Published in the Proceedings as Vicky Arnold King and G. W. Glezen.)

Keynote Presentations:

- "Behavioral Research Opportunities: Understanding the Impact of Enterprise Systems", International Conference on Enterprise Systems in Accounting, Thessalonika, Greece, July 2005

Workshop Presentations:

- University of Melbourne Research Series: Presented The Impact of Information Tagging in the MD&A on Investor Decision Making: Implications for XBRL
- University of Melbourne Research Series: Presented Examining the Factors Impacting Decision Aid Reliance by Financial Analysts: A Field Experiment
- University of Monash Workshop Series: Presented Examining the Factors Impacting Decision Aid Reliance by Financial Analysts: A Field Experiment
- University of Arkansas Workshop Series: Presented The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance
- University of North Texas Workshop Series: Presented The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance
- University of Melbourne Research Series: Presented "Starving the Beast: Using Tax Policy and Governmental Budgeting to Drive Social Policy", May 2007
- Workshop: Washington State University Research Series: Presented "Do Principles- vs. Rules-based Standards Have a Differential Impact on U.S. Auditors' Decisions?" April 2006
- University of Melbourne Research Series: Presented "Business Partner Relationship and Risk Factors' Impact on the Desirability of Partner-Level B2B E-Commerce Assurance", April 2004
- Rutgers University Workshop Series: Presented "The Differential Use and Effect of Knowledge-Based System Explanations in Novice and Expert Judgment Decisions", March 2004
- University of Central Florida Doctoral Colloquium: Presented "The Differential Use and Effect of Knowledge-Based System Explanations in Novice and Expert Judgment Decisions", January 2004
- University of Connecticut Research Workshop: Presented "The Impact of Principles- vs. Rules-Based Standards on Auditors' Decisions", September 2003

- University of Melbourne Workshop Series, Presented "The Impact of Principles- vs. Rules-Based Standards on Auditors' Decisions", May 2003.
- University of Central Florida Doctoral Colloquium, Presented "The Impact of Intelligent Decision Aids on Experienced and Novice Decision Makers' Judgments", January 2002
- University of Melbourne Workshop Series, Presented "The Impact of Embedded Intelligent Agents on Tax Compliance Decisions", July 2001.
- Presented workshop on the impact of ERP systems on the future of accounting practice and education, Miami University, March 2000.
- Presented working paper to New England Behavioral Accounting Research Series, Boston, Massachusetts, April 1998.
- Co-presented working paper related to group support system and time pressure effects on information processing at Griffith University, Brisbane, Australia, August 1996.
- Co-presented two-day seminar on Directions in Behavioral Accounting Research for the Faculty and Graduate Students at the University of Tasmania, Hobart, Australia, July 1996.
- University of Arkansas Doctoral Colloquium: Presented "The Effects of Order of Presentation in Auditor Decision Making, Spring 1989.

Professional Programs Presented:

- CPE Session: "Behavioral Research Opportunities in AI/ET", American Accounting Association National Meeting, San Francisco, August, 2005. (Co-presented with R. Berry, A. Kogan, R. Srivastiva & S.G. Sutton)
- CPE Session: "The Impact of Extended-Enterprise Systems on Assurance and Business Practice: Implications for Accounting Education", International Conference on Enterprise Systems in Accounting, Thessalonika, Greece, September 2004. (Invited and sponsored by a European Union Grant for enhancement of university education in Greece. Co-presented with S. Sutton)
- Workshop for PhD students and junior faculty: "Publishing Business Information Systems Research", University of Melbourne, Australia, April, 2004, (Co-presented with S. Sutton).
- Invited Speaker: "Effectively Integrating Technology into Cost Accounting: The Paperless Classroom", Federation of Schools of Accounting Meeting, Denver, Colorado, October 2003
- CPE Session: "Integrating Technology into the Classroom", American Accounting Association National Meeting, Honolulu, August, 2003. (Co-presented with A. Dunbar & S.G. Sutton)
- CPE Session: "The Impact of Technology on Accounting Practice & Research: Accounting Information Systems Research", Accounting Association of Australia & New Zealand Annual Meeting, Perth, July 2002. (Co-presented with V. Arnold & S.A. Leech)
- Invited Presentation: "Manuscript Writing", Beta Alpha Psi National Meeting, Nashville, Tennessee, August, 1991.

Other Publications:

- Arnold, V., "Book Review: *Judgment and Decision Making Research in Accounting and Auditing*", **Accounting Forum**, December 1996/March 1997, pp. 404-406.
- Arnold, V., and K.W. Hawkins, "AICPA Members' Perceptions of Changes in Accounting Education", **New Accountant**, February, 1995, pp. 29-33.
- Arnold, V., "BRIA Achieves Recognition as a Top Journal," **The ABO Reporter**, Vol. 9, No. 2, Summer 1993.
- Arnold, V., "Proposed GASB Statement on Accounting for Compensated Absences: Summary of Exposure Draft," **Association of Government Accountants' Newsletter**, February, 1992. (Published under the name of Vicky Arnold King.)
- Arnold, V., "Financial Reporting Requirements," **Association of Government Accountants' Newsletter**, November, 1991. (Published under the name of Vicky Arnold King.)
- Arnold, V., "Defining the Financial Reporting Entity," **Association of Government Accountants' Newsletter**, October, 1991. (Published under the name of Vicky Arnold King.)
- Arnold, V., "Recruiting Qualified Accounting Graduates," **Association of Governmental Accountants' Newsletter**, November, 1990. (Published under the name of Vicky Arnold King.)
- Arnold, V., **Auditor Decision Making: An Analysis of the Effects of Ordering and Tests of the Predictive Validity of the Contrast/Surprise Model**. Unpublished dissertation, University of Arkansas, 1988. (Name shown as Vicky Arnold King.)

OTHER PROFESSIONAL ACTIVITIES

Doctoral Dissertations:

- **Jillian Phillips**, University of Central Florida, Currently in progress. (Committee chair)
- **Joseph Canada**, University of Central Florida, Currently in progress. (Committee chair)
- **Clark Hampton**, University of Central Florida, Currently in progress. (Committee member)
- **Oluwakemi Onwuchekwa**, University of Central Florida, Currently in progress. (Committee member)
- **Minjie Shao**, University of Central Florida (Finance), Currently in progress. (Committee member)
- **Amy Hageman**, University of Central Florida, Completed. *Understanding the Antecedents and Consequences of Sales & Use Tax Policy: Evidence from Three Studies*, 2009 (Committee member)
- **Poh Sun Seow**, University of Melbourne. Completed. *The Effects of Audit Support System Restrictiveness on Inherent Risk Assessments*, 2008. (Committee member)
- **JoAnn Segovia**, Texas Tech University. *Earnings Management and the Writedown of Impaired Assets*, 2003. (Committee member)
- **Ronald J. Daigle**, Texas Tech University. *Examining the Market for Information Systems Assurance Services*, November, 2001. (Committee member)
- **Georgia Smedley**, Oklahoma State University, *The Effects of Optimization on Cognitive Skill Acquisition from Intelligent Decision Aids*, May, 2001. (Committee member)

Honors Thesis:

- **Mary Robinson**. University of Central Florida, *Examining the transition from U.S.-based accounting standards to international accounting standards*. (Committee chair)
- **Song, Jia-Ning**. University of Connecticut, *Enterprise Resource Planning: An Analysis of the Advantages and Disadvantages of ERP Systems*, Fall, 2002. (Supervisor)

Professional Responsibilities:

- Editor, *Advances in Accounting Behavioral Research*, 2001 to present.
- Associate Editor, *Advances in Accounting Behavioral Research*, 1997-98; Senior Associate Editor, 1998 to 2001.
- Associate Editor, *International Journal of Accounting Information Systems*, 1999 to present.
- Associate Editor, *Advances in Accounting Information Systems*, 1997-99.
- Deloitte Wildman Award Committee, Member 2005-06
- Research and Publications Committee, Artificial Intelligence Emerging Technologies Section of American Accounting Association – Chair 2005-06, Member 2004-05
- Research and Publications Committee, Information Systems Section of American Accounting Association – Committee Chair 2004, Member 2003
- Communications Committee, Auditing Section of American Accounting Association, 2003-04
- American Accounting Association Annual Program Committee, Information Systems Section Liaison, 1999.
- Secretary-Treasurer, Accounting Behavior Organization Section, American Accounting Association, 1997-98
- AAA's Professionalism and Ethics Committee, 1999-2000
- AAA's Innovation in Accounting Education Award Committee for 1997-98.
- AAA's Notable Contribution to Accounting Literature Award Screening Committee, Member, 1996-98.
- Co-Editor, *ABO Newsletter*, 1996-97.
- American Accounting Association Annual Program Committee, ABO Section Liaison, 1996 and 1997.
- Research Program Coordinator for Mid-Year Business Meeting, Accounting, Behavior and Organizations Section of the AAA, Toronto, Canada, November, 1995.
- Research Program Coordinator for Mid-Year Business Meeting, Accounting, Behavior and Organizations Section of the AAA, Pittsburgh, Pennsylvania, October 1994.

Reviewer Responsibilities:

- Editorial Review Board, 2002 to present *Journal of Emerging Technologies in Accounting*
- Editorial Review Board, 2000 to 2002, *Auditing: A Journal of Practice and Theory*
- Editorial Review Board, 2000 to present, *Accounting and the Public Interest*
- Editorial Review Board, 1997 to present, *Research on Accounting Ethics*.
- Editorial Review Board, 2000, 2005 to present, *Behavioral Research in Accounting*
- Editorial Review Board, 2005 to present, *Journal of Information Systems*
- Editorial Review Board, 1993-96, *Advances in Accounting Information Systems*.
- Editorial Review Board, 1993-00, *The Accounting Educators' Journal*.

- Ad Hoc Reviewer, *Accounting Horizons*
- Ad Hoc Reviewer, *Issues in Accounting Education*
- Ad Hoc Reviewer, *Critical Perspectives on Accounting*
- Reviewer for *Professionalism and Ethics Symposium*
- Reviewer for the **American Accounting Association, National Meeting**, 1995, 1996, 2000, 2001, 2002, 2003, 2004, 2005
- Reviewer for the **International Research Symposium on Accounting Information Systems** 2004
- Reviewer for the **AIS Research Symposium**, 1994, 1995, 1996, 1997, 2000
- Reviewer for the **Southwest Regional Meeting of the American Accounting Association**, 1991, 1992, 1993, 1994.
- Reviewer for the **Western Regional Meeting of the American Accounting Association**, 1994, 1995.

Panel Presentations:

- Panelist, **International Research Symposium on Accounting Information Systems**, Topic: *Current Developments and Opportunities in Accounting Information Systems Research*, Montreal, December, 2007
- Panelist, **American Accounting Association**, Topic: *Enhanced Business Reporting: Building on the CEO Vision Statement to Create a 21st Century Reporting Model*, Chicago, August, 2007
- Panelist, Editor's Panel at **Accounting, Behavior and Organizations Section Mid Year Meeting**, Philadelphia, 2007
- Panelist, Editor's Panel at **Accounting, Behavior and Organizations Section Mid Year Meeting**, Chicago, 2004
- Panelist, Editor's Panel at **Accounting Information Systems Research Symposium**, Phoenix, 2004
- Presentation, **Information Systems Section Doctoral Consortium**. Topic: "Publishing Behavioral AIS Research: Perspectives from the editor of *Advances in Accounting Behavioral Research*", San Diego, January, 2003.
- Panelist, Editor's Panel at **Information Systems Section Mid Year Meeting**: "Perspectives on Behavioral AIS Research: Future Directions", San Diego, January, 2003

Conference Activities:

- Discussant, **Accounting Information Systems Research Symposium**, Phoenix, 2004
- Discussant, **International Research Symposium on Accounting Information Systems**, Barcelona, Spain, 2002
- Discussant, **International Research Symposium on Accounting Information Systems**, Brisbane, Australia, 2000
- Discussant, **Fourth Annual Symposium on Accounting Ethics**, 1999
- Discussant, **Professionalism and Ethics Sub-Committee of the American Accounting Association's Mini-Conference**, 1997.
- Discussant, **Accounting Association of Australia and New Zealand**, 1997.
- Discussant, **Northeast Regional American Accounting Association**, 1997.
- Panelist, *Integration Behavioral Research into the Classroom*, **Northeast Regional American Accounting Association**, 1997.
- Faculty Participant, **Northeast Regional American Accounting Association Doctoral Consortium**, 1996, 1997.
- Discussant, **Northeast Regional American Accounting Association**, 1997.
- Discussant, **AIS Research Symposium**, 1995, 1996, and 1997.
- Moderator, **Southwest Regional Meeting of the American Accounting Association**, Governmental and Nonprofit Session, 1991.
- Discussant, **Southwest Regional Meeting of the American Accounting Association**, Behavioral Accounting Session, 1991, 1994.

Textbook Accuracy/Improvement Activities:

- Reviewed *Advanced Accounting* by Boatsman, Williams and Vickrey, for Richard D. Irwin Publishers, 1994.
- Invited participant Accounting Focus Group for Houghton Mifflin Publishers, March, 1992. The purpose of the workshop was to suggest improvements for *Principles of Accounting, Fifth Edition*, by Needles, Anderson, and Caldwell.
- Reviewed *Principles of Accounting, Fourth Edition*, by Needles, Anderson and Caldwell for Houghton Mifflin Publishers, October, 1989.

Professional Development:

- Attended the Faculty Study Abroad Conference, May 17-27, 1992, sponsored by the CIBER International Faculty Development Program and managed by Groupe ESC Grenoble, Grenoble Graduate School of Business.

The seminar was held in Grenoble, France, and included seminars on topics such as the European Economic Community, French Economic Environment, Foreign Firms and the European Fortress-1992, and Expatriation, Management and Cultural Differences between the US and France.

- Attended the Governmental and Nonprofit Workshop at the Southwest Regional Meeting of the American Accounting Association, 1989, 1990, 1991, 1992.
- Attended 1989 New Faculty Consortium, sponsored by the American Accounting Association and Arthur Andersen.

SERVICE

University of Central Florida

- Fee Committee, University Committee, 2008
- Recruiting Committee, Departmental Committee, 2007 - 08
- MIS Chairperson Review Committee, College Committee, 2007 – 08
- Website Redesign Committee, College Committee, 2006 - 2007
- Doctoral Programs Review Committee, College Committee, 2005 - Present
- DeVos Eminent Scholar Review Committee, College Committee, 2006 - 2007)
- Tenure Review Committee, Departmental Committee, 2006 - Present (Committee Chair 2005-2009)
- Faculty Performance and Appraisal Committee, 2007 - 08

University of Connecticut

- Graduate Programs Committee, School Committee, 2002-05
- Advisor for Mortar Board National Honor Fraternity, 2002-05
- Student Academic Conduct Committee, School Committee, 2004-05
- Q-Committee, University Committee, 2002-03
- Promotion, Tenure and Reappointment Committee, Department Committee, 2001-present

Oklahoma State University

- Doctoral Programs Committee, School of Accounting, 2000-01

Texas Tech University:

- Executive Committee, Area of Accounting, 1999-2001
- Doctoral Programs Committee, Area of Accounting, 1999-2001
- Coordinator, Speaker Series for Research Workshops, 1999

University of Massachusetts Dartmouth:

- Faculty Advisor, Student Accounting Association, 1997-98
- University Research Committee, 1997-98
- Chair, College Faculty Recruitment, Selection, Orientation, 1997-98
- Chair, Department Managerial Accounting Committee, 1997-98
- Member, College Mission Statement Committee, 1997-98
- Member, College AACSB Steering Committee, 1997-98
- Department Accreditation Coordinator, 1996-97
- Department Accounting Curriculum Committee, 1996-97
- Department Fact Gathering Committee, 1996-97
- University, Grievance Committee, Ad Hoc Member, 1997

University of Hartford:

- College Undergraduate Programs Committee, 1995-96 - One of only two standing committees in the Barney School of Business and Public Administration; committee responsibilities include all aspects of undergraduate programs
- Accounting Curriculum Revision Committee, 1995-96

Arizona State University West:

- Area of Accounting, Student Recruitment Task Force, 1993-94

University of Arkansas at Little Rock:

- Faculty Advisor - Beta Alpha Psi, 1990-1992. For the first time in the history of UALR, the chapter attained Superior status in the 1990-91 academic year; and repeated that achievement in the 1991-92 academic year.
- University Academic Integrity and Grievance Committee, 1989-92

- University Tenure Committee, 1991-92
- University Search Committee-Gender Studies, 1991-92
- University Athletic Committee, 1991-92
- College Internship Task Force, 1991-92
- College Internationalization Task Force, 1991-92
- College Ad-Hoc Curriculum Committee, 1989-90
- College Undergraduate Curriculum Committee, 1989-91
- College Library Committee, 1989-90
- College Research and Development Committee, 1989-90
- College Business Week Committee, 1989-90
- Department Scholarship Committee, 1989-92 (Chairman, 1989-91)
- Department Search Committee, 1991-92
- Department Standard of Living Committee, 1991-92

Henderson State University:

- Faculty Advisor - Alpha Sigma Tau Sorority, 1985-1988
- University Academic Council, 1987-88
- University Admissions and Adjustments Committee, 1986-88

Professional Service:

- Served as Expert Witness for the State of Arizona, 1993.
- Lectured (two Saturdays per year) for CPA Review Course offered by UALR to raise money for the Accounting Department, 1988-1992.
- Presented continuing education lecture on The Crisis in the Savings and Loan Industry for ASSOCIATION OF GOVERNMENT ACCOUNTANTS, October, 1991.
- Presented continuing education lecture on Statement of Cash Flows for CENTRAL ARKANSAS CHAPTER OF CERTIFIED PUBLIC ACCOUNTANTS, May, 1991.
- Conducted continuing professional education seminar on Statement of Cash Flows for FROST & COMPANY, CPA's, April, 1991.
- Presented lecture on The Progress of Women in Accounting to NATIONAL ASSOCIATION OF ACCOUNTANTS, CENTRAL ARKANSAS CHAPTER, January, 1991.
- Taught Record Keeping Simplified and The Accounting Cycle for the ARKANSAS SMALL BUSINESS DEVELOPMENT CENTER, March, 1990.
- Presented continuing education lecture on Changes in Governmental Accounting for ASSOCIATION OF GOVERNMENT ACCOUNTANTS, April, 1990.
- Taught Record Keeping Simplified and The Accounting Cycle for ARKANSAS SMALL BUSINESS DEVELOPMENT CENTER, May, 1989
- Presented continuing education lecture on Trends in Governmental Accounting for ASSOCIATION OF GOVERNMENT ACCOUNTANTS, April, 1989.
- Taught Record Keeping Simplified for the ARKANSAS SMALL BUSINESS DEVELOPMENT CENTER, January 1989.

Public Service:

- Co-Chairperson for Soup Sunday, an annual charity fundraiser for Arkansas Advocates for Children and Family Services, 1991.
- Served on the Audit Selection Committee for the City of Little Rock, 1989.