

PARVEEN P. GUPTA
William L. Clayton Distinguished Professorship
And Professor of Accounting

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EDUCATION

Pennsylvania State University, University Park, Pennsylvania
Ph. D. (1987), Major: Accounting; Minor: Sociology and Statistics

University of Connecticut, Storrs, Connecticut
MBA (1983), Concentrations: Accounting and Finance

Law School, University of Delhi, Delhi, India
LL.B (1980)

Shri Ram College of Commerce, University of Delhi, Delhi, India
B.Com-Honors (1976), Major: Accounting

ACADEMIC AND PRACTICAL EXPERIENCE

Lehigh University, Bethlehem, Pennsylvania: January 13, 1987-Present. Tenured Full Professor of Accounting and Department Chairman (July 1, 2007-June 30, 2016); Tenured Associate Professor of Accounting (July 1, 1994 -- June 30, 2007); Assistant Professor of Accounting (July 1, 1987 -- June 30, 1994); Instructor of Accounting (January 13, 1987 -- June 30, 1987)

Pennsylvania State University, University Park, Pennsylvania: Graduate Teaching Assistant (January 1984 -- December 1987)

U.S. Securities and Exchange Commission, Washington, D.C., District of Columbia: Academic Accounting Fellow in the Division of Corporation Finance (August 1, 2006-July 31, 2007)

KPMG Peat Marwick, LLP, Montvale, New Jersey: Faculty on Sabbatical (January 13, 1996 -- August 1996; and August 2016 -- December 2016)

Dalmia Dairy Industries, Delhi, India: Senior Administrative Manager, Marketing Division (February 1980 -- July 1980).

Jay Engineering Works Limited, Delhi, India: Accounts Manager (January 1977 -- January 1980)

Walker, Chandiook & Company (now Grant Thornton, LLP), Delhi, India: Staff Auditor (July 1996 -- December 1996)

PROFESSORSHIPS

William L. Clayton Distinguished Professorship (July 2014 to June 2019)
Frank L. Magee Distinguished Professorship (July 1999 to June 2006)

Eugene and Sue Mercy Jr. Professorship (July 1996 to June 1998)

RESEARCH AREAS

Corporate Governance, Disclosure Regulation, Audit and Financial Reporting Quality, Sarbanes-Oxley and Internal Controls, Internal Auditing, Board Risk Oversight, Enterprise Risk Management

TEACHING

Courses Taught at Lehigh

Introduction to Financial Accounting (ACCT 151-3 Credits), Introduction to Managerial Accounting (ACCT 152-3 Credits), Introduction to Accounting (ACCT 108-3 Credits), Intermediate Accounting I (ACCT 315-3 Credits), Special Topics in Current Accounting (ACCT 398-3 Credits), Corporate Financial Reporting for Managers and Investors (GBUS 401-3 Credits), Managing Physical and Financial Resources (co-taught MBA 402-4 Credits), Managerial Accounting (ACCT 403-3 Credits), ACCT 498 (International Accounting-3 Credits), Financial and Managerial Considerations in International Supply Chain Management (co-taught MSE 498-3 Credits), International Financial Reporting Standards (co-taught MACC 498-3 Credits), Governance, Risk and Control (MACC 424-3 Credits), Balance Score Card (GBUS 498-1 Credit), Total Quality Management and Reengineering (GBUS 498-1 Credit)

Courses Taught at Penn State

Introduction to Financial Accounting (3-credits), Intermediate Accounting (5-credits), Auditing (3-credits)

INDUSTRY RESEARCH COLLABORATIONS

Air Products and Chemicals, Allstate Insurance, Bell Canada, Bethlehem Steel, DuPont, Federal Express, IBM, ITT Defense, Solectron Corporation, TOSCO Refinery, Weyerhaeuser Corporation, Commercial Nuclear Fuel Division of Westinghouse Corporation, Xerox, Zurich Canada, Bell Canada

RESEARCH PUBLICATIONS

Refereed Academic and Applied Journal Articles

1. Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou (Forthcoming, 2016), "Do Companies with Effective Internal Controls over Financial Reporting Benefit from Sarbanes-Oxley Sections 302 and 404." *Journal of Accounting, Auditing and Finance*.
2. Chen, Lucy H., Saiying Deng, Parveen P. Gupta, and Heibatollah Sami (April 2015), "The SEC's Elimination of 20-F Reconciliation and Information Asymmetry." *Journal of Contemporary Accounting and Economics*.
3. Gupta, Parveen P., Thomas R. Weirich, and Lynn E. Turner (June 2013), "Sarbanes-Oxley and Public Reporting on Internal Control: Hasty Reaction or Delayed Action." *Accounting Horizons*, vol. 27, no. 2, pp. 371-408.
4. Anderson, Anne and Parveen P. Gupta (March/April, 2013), "Corporate Governance: Does One Size Fit All?" *The Journal of Corporate Accounting and Finance*, pp. 51-64.
5. Anderson, Anne, Parveen P. Gupta, and Andrey Zaghorchev (2011), "Does a Country's Financial Structure and Legal Systems Contemporaneously Impact Governance and Performance Relationship: Further Evidence?" *Corporate Ownership and Control*, vol. 9, Issue 4, pp. 279-308.
6. Anderson, Anne and Parveen P. Gupta (December 2009), "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *Journal of Contemporary Accounting and Economics*, vol. 5, Issue 2, pp. 61-78.

7. Gupta, Parveen P., Duane B. Kennedy, and Samuel Weaver (Spring 2009), "Corporate Governance and Firm Value: Evidence from Canadian Capital Markets." *Corporate Ownership and Control*, vol. 6, Issue 3, pp. 293-307.
8. Gupta, Parveen P. (February 2008), "Management's Evaluation of Internal Controls under Section 404(a) Using the COSO 1992 Control Framework: Evidence from Practice." *International Journal of Disclosure and Governance*, vol. 5, No. 1, pp. 48-68.
9. Gupta, Parveen P., Cheryl Linthicum, and Thomas G. Noland (September 2007), "The Road to IFRS: Does the SEC's Roadmap Mean that U.S. Companies May Soon Report under International Financial Reporting Standards." *Strategic Finance*, pp. 29-33.
10. Gupta, Parveen P. and Nandkumar Nayar (February 2007), "Information Content of Control Deficiency Disclosures under the Sarbanes-Oxley Act: An Empirical Investigation." *International Journal of Disclosure and Governance*, vol. 4, No. 1, pp. 3-23.
11. Gupta, Parveen P. and Jeffrey C. Thomson (September 2006), "Use of COSO 1992 in Management Reporting on Internal Control." *Strategic Finance*, pp. 27-33.
12. Gupta, Parveen P. and Tim Leech (March 2006), "Making Sarbanes-Oxley 404 Work: Reducing Cost, Increasing Effectiveness." *International Journal of Disclosure and Governance*, vol. 3, No. 1, pp. 27-48.
13. Dirsmith, Mark W., Timothy J. Fogarty and Parveen P. Gupta (2000), "Institutional Pressures and Symbolic Displays in a GAO Context." *Organization Studies*, vol. 21, No. 3, pp. 515-537.
14. Basu, Onkar N., Mark W. Dirsmith and Parveen P. Gupta (August 1999), "The Coupling of the Symbolic and the Technical in an Institutionalized Context: The Negotiated Order of the GAO's Audit Reporting Process." *American Sociological Review*, vol. 64, No. 4, pp. 506-526.
15. Gupta, Parveen P., Narayan S. Umanath, and Mark W. Dirsmith (1999), "Supervision Practices and Audit Effectiveness: An Empirical Analysis of GAO Audits." *Behavioral Research in Accounting*, vol. 11, pp. 27-49.
16. Carpenter, Brian W., Mark W. Dirsmith and Parveen P. Gupta (July 1994), "Materiality Judgments and Audit Firm Culture: Social-Behavioral and Political Perspectives." *Accounting, Organizations and Society*, vol. 19, No. 4/5, pp. 355-380
17. Gupta, Parveen P., Mark W. Dirsmith and Timothy J. Fogarty (June 1994), "Coordination and Control in a Governmental Agency: Contingency and Institutional Perspectives on GAO Audits." *Administrative Science Quarterly*, vol. 39, No. 2, pp. 264-284.
18. Gupta, Parveen P. and Timothy J. Fogarty (Fall 1993), "Governmental Auditors and Their Tolerance for Ambiguity: An Examination of the Effects of a Psychological Variable." *Government Accountants Journal*, vol. XLII, No. 3, pp. 25-35.
19. Gupta, Parveen P. and Manash R. Ray (January 1993), "Managing Internal Audit Teams: The Role of Auditor Attributes and Coordination Mechanisms." *Managerial Auditing Journal*, vol. 8, No. 1, pp. 18-21.
20. Ray, Manash R. and Parveen P. Gupta (1993), "International Accounting Practices and Transactions Cost Theory: An Extended Framework." *The International Journal of Accounting*, vol. 28, pp. 187-205.
21. Ray, Manash R. and Parveen P. Gupta (December 1992), "Activity Based Costing: The Role of Internal Audit in Implementing and Maintaining a Successful System." *Internal Auditor*, pp. 45-51.
22. Gupta, Parveen P. and Manash R. Ray (January 1992), "The Changing Roles of the Internal Auditor."

Managerial Auditing Journal, vol. 7, No. 1, pp. 3-8.

23. Gupta, Parveen P. (January 1992), "International Reciprocity in Accounting: Where in the World Are We Headed?" *Journal of Accountancy*, pp. 46-54.
24. Gupta, Parveen P. (August 1991), "Toward the Development of Accounting Heterogeneity Measures: Potential Uses in International Business Research." *Accounting Enquiries: A Research Journal*, pp. 103-120.
25. Gupta, Parveen P. (June 1991), "Spiraling Upward." *Internal Auditor*, pp. 135-139.

Funded Research Monographs and Professional Books

26. Gupta, Parveen P., Philip D. Bahrman, Joseph Carcello et al., (April 2011), *Auditing the Control Environment*, International Professional Practice Framework (IPPF)-Practice Guide, Altamonte Springs, Florida: Institute of Internal Auditors. 35 pages. Research Monograph.
27. Gupta, Parveen P. (September 2006), *COSO 1992 Framework and Management Reporting on Internal Control over Financial Reporting: Survey and Analysis of Implementation Practices*, Montvale, New Jersey: Institute of Management Accountants. Funded Research by the Institute of Management Accountants (IMA). 125 pages. Translated into Chinese and Republished in 2008. Research Monograph.
28. Chan, Sally, Parveen P. Gupta and Tim Leech (February 2006), *Sarbanes-Oxley: A Practical Guide to Implementation Challenges and Global Response*, London, England: Risk Books. 153 pages. Professional Book.
29. Gupta, Parveen P. and Tim Leech (2005), *Control Deficiency Reporting: Review and Analysis of Filings during 2004*, Montvale, New Jersey: Financial Executive Research Foundation. Funded Research by the Financial Executives Research Foundation (FERF). 48 pages. Research Monograph.
30. Gupta, Parveen P. (2001), *Internal Audit Reengineering: Survey, Model and Best Practices*, Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation. Funded Research by Institute of Internal Auditors Research Foundation (IIARF). 241 pages. Research Monograph.
31. Gupta, Parveen P. and Manash R. Ray (1995), *Total Quality Improvement Process and the Internal Auditing Function*, Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation. Funded Research by Institute of Internal Auditors Research Foundation (IIARF). 303 pages. Research Monograph.

Editorially Reviewed, Invited and Other Publications

32. Gupta, Parveen P. and Tim Leech, (Winter 2016), What Does Board Oversight of Management's Risk Appetite and Tolerance Really Mean? *Ethical Boardroom*, pp. 48-50. Editorially reviewed and invited. Available at <http://ethicalboardroom.com/committees/board-risk/what-does-board-oversight-of-managements-risk-appetite-and-tolerance-really-mean/>. (3154 views as of February 28, 2016). (Access pdf here: <http://riskoversightsolutions.com/wp-content/uploads/2011/03/Risk-Oversight-Solutions-Tim-Leech-Parveen-Gupta-EthicalBoardroom-Board-Oversight-of-Risk-Appetite-and-Tolerance.pdf>)
33. Leech, Tim and Parveen P. Gupta, (Summer 2015), What Knowledge and Skills Do Directors Need?" *Ethical Boardroom*, pp. 48-50. Editorially reviewed and invited. Available at <http://ethicalboardroom.com/risk/what-knowledge-and-skills-do-directors-need/> (7056 views as of February 28, 2016). (Access pdf here: <http://riskoversightsolutions.com/wp-content/uploads/2011/03/What-Skills-Do-Directors-Need-Risk-Oversight-Solutions-Leech-Gupta.pdf>). (Also reproduced in the EDP Audit, Control, and Security Newsletter, October 2015, Vol. 52, No. 3. pp. 1-8.)
34. Gupta, Parveen P. and Tim Leech (June, 2015), *The Next Frontier for Boards: Oversight of Risk Culture*,

Directors' Notes, The Conference Board: New York, New York, 12 pages. Editorially reviewed. *Access pdf here:* <http://riskoversightsolutions.com/wp-content/uploads/2011/03/Risk-Oversight-The-Next-Frontier-for-Board-Oversight-of-Risk-Culture-Tim-Leech-and-Parveen-Gupta.pdf>. Abridged version also published in the *Journal: Governance Directions*, September 4, 2015, Issue 8. The *Journal* is published by the Governance Institute of Australia. Available at <http://www.governanceinstitute.com.au/knowledge-resources/publications/journal/?categoryid=18048&page=3>. Also reproduced in the Harvard Law School's *Forum on Corporate Governance and Financial Regulation*, Available at <http://corpgov.law.harvard.edu/2015/07/13/the-next-frontier-for-boards-oversight-of-risk-culture/>. Also reproduced in the Columbia Law School's "The CLS Blue Sky Blog", Available at <http://clsbluesky.law.columbia.edu/2015/09/18/board-oversight-of-risk-culture-are-u-s-boards-willing-and-able-to-meet-the-escalating-expectations/>.

35. Gupta, Parveen P. and Tim Leech (January, 2014), *Risk Oversight: Evolving Expectations for Boards*, Directors' Notes, The Conference Board: New York, New York, 15 pages. Editorially reviewed. Available at <http://www.wlrk.com/docs/RiskOversight.EvolvingExpectationsforboards.pdf>. Editorially reviewed article. Also reproduced in the *EDP Audit, Control, and Security Newsletter*, 2014, Vol. 49, No. 3. pp. 1-21.
36. Leech, Tim and Parveen P. Gupta, (Winter 2014), "Overseeing Risk Appetite and Tolerance: Roadblocks That Need to be overcome." *Ethical Boardroom*, pp. 56-58. Editorially reviewed and invited (Available at <http://ethicalboardroom.com/risk/overseeing-risk-appetite-tolerance-roadblocks-need-overcome/>, 11447 views as of February 28, 2016. Access pdf here: <http://riskoversightsolutions.com/wp-content/uploads/2011/03/Ethical-Boardroom-Tim-Leech-and-Parveen-Gupta-Overseeing-risk-appetite.pdf>. Also reproduced in the *EDP Audit, Control, and Security Newsletter*, April 2015, pp. 9-14.
37. Gupta, Parveen P. (July 29, 2008), "Monthly Flux Analysis Has Company in Flux," *Compliance Week*.
38. Gupta, Parveen P. (March 13, 2006), "Auditing Executive Compensation: Carpe Diem, Internal Auditors," www.knowledgeleader.com, pp. 1-6.
39. Gupta, Parveen P. (March 2006), "Teaching Accounting Ethics by Making Principled Choices," *Ernst & Young Faculty Connection*, pp. 1.
40. Leech, Tim and Gupta, Parveen P. (April 1, 2005), "Comment Letter dated filed with the U.S. Securities and Exchange Commission in Response to its Call for Comments on First Section 404 Implementation Experience for April 13, 2005 Joint SEC/PCAOB Roundtable", pages 1-10. Available at <http://www.sec.gov/news/press/4-497.shtml>
41. Gupta, Parveen P. (November 8, 2004), "SEC Material Weakness Reports: Reported Control Problems," www.knowledgeleader.com, pp. 1-7.
42. Gupta, Parveen P. (August 2004), "Auditing Executive Compensation," *Internal Auditor*, pp. 31-32.
43. Gupta, Parveen P. (April 14, 2004), "Executive Compensation: Time for Transparency in Disclosure," *Dow Jones Corporate Governance Newsletter*, pp. 14-15.
44. Gupta, Parveen P. (October 2003), "Making the Right Assessment," *Internal Auditor*, pp. 71-72.
45. Gupta, Parveen P. (February 2001), "A Question of Ethics," *Internal Auditor*, pp. 69 & 71.
46. Gupta, Parveen P. (1996), *Solutions Manual to Accompany Financial Accounting by Jamie Pratt*, 3rd Edition, South-Western Publishing, 515 pages.
47. Gupta, Parveen P. (Spring 1992), Book Review of "Costing Heritage: Studies in Honor of Paul Garner" by Finley O. Graves, *International Accounting Forum*.

48. Gupta, Parveen P. (January 1992), Book Review of “Contemporary Issues in Accounting Research” by Bhabatosh Banerjee, *The Accounting Review*, Vol. 67, No. 1, pp. 231-232.
49. Gupta, Parveen P. (Winter 1991), “International Reciprocity or Territorial Imperative: Where in the World Are We Headed,” Executive Summary, *International Accounting Section Newsletter: Forum*, No. 41, pp. 9.
50. Gupta, Parveen P. (Spring 1991), Book Review of “Financial Accounting” by Richard F. Kochanek and A. Douglas Hillman, *Issues in Accounting Education*, pp. 152-153.
51. Gupta, Parveen P. (Fall 1988), Book Review of “Cadmus' Operational Auditing” by David S. Kowalczyk, *Issues in Accounting Education*, pp. 455-456.

Papers under Review and Work-in-Process

1. Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou “Do Companies with Effective Internal Controls over Financial Reporting Benefit from Sarbanes-Oxley Sections 302 and 404?” Under second round review at the *Journal of Accounting, Auditing and Finance*.
2. Chen, Lucy H., Gupta, Parveen P., Saiying Deng, and Heibatollah Sami “The SEC’s Elimination of 20-F Reconciliation and Cost of Debt.” Preparing for Submission to the *Accounting Horizons*.
3. Gupta, Parveen P., Kevin Lam, Heibatollah Sami, and Haiyan Zhou “Board Diversity and its Effect on Firm Financial and Non-Financial Performance.” Revise and Resubmit with *Contemporary Accounting Research*.
4. Anderson, Anne, Jill Brown and Parveen P. Gupta “U.S. State Chartering Competition: Evidence of Director Primacy in Corporate Governance.” First draft completed. Revising the paper for submission to an appropriate journal.
5. Gupta, Parveen P., Kevin Lam, and Heibatollah Sami “Stealth Restatements and Information Asymmetry.” Data analysis completed. Currently in the writing stage.
6. Gupta, Parveen P., Gopal Krishnan, and Wei Yu, “Do Auditors Allow Earnings Management when Audit Fee is Low.” Working paper

ACADEMIC PRESENTATIONS AND CONFERENCE PROCEEDINGS

1. Gupta, Parveen P., Kevin C K Lam, Heibatollah Sami, and Haiyan Zhou, “Board Diversity and its Long-term Effect on Firm Financial and Non-Financial Performance.” Annual Congress of the European Accounting Association, Glasgow: Scotland, April 2015. Abstract published in conference proceedings.
2. Chen, Lucy, Saiying, Deng, Gupta, Parveen P. and Sami, Heibatollah, “The SEC’s Elimination of 20-F Reconciliation and Cost of Debt.” *Annual Meeting of the American Accounting Association*, Atlanta: Georgia, August 2014. Abstract published in conference proceedings
3. Chen, Lucy, Saiying, Deng, Gupta, Parveen P. and Sami, Heibatollah, “The SEC’s Elimination of 20-F Reconciliation and Information Asymmetry.” *Contemporary Accounting Research/Journal of Contemporary Accounting and Economics Special Joint Symposium on Asia-related Issues: Plenary Session*, Hong Kong Polytechnic University and Monash University: Kuala Lumpur: Malaysia, January 3, 2014. Full paper published in conference proceedings.
4. Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, “Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry.” *Annual Meeting of the American Accounting Association*, Anaheim: California, August 5, 2013. Abstract published in conference proceedings.

5. Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "The SEC's Elimination of 20-F Reconciliation Information and the Cost of Debt." *Annual Meeting of the Canadian Academic Accounting Association*, Montreal: Canada, May 31, 2013. Abstract published in conference proceedings.
6. Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry." *36th Annual Congress of the European Accounting Association*, Paris: France, May 6, 2013. Abstract published in conference proceedings.
7. Chen, Lucy, Saiying, Deng, Gupta, Parveen P. and Sami, Heibatollah, "The SEC's Elimination of 20-F Reconciliation and Cost of Debt." *11th International Accounting Conference, Indian Accounting Association Research Foundation*, Kolkata: India, January 5, 2013. Abstract published in conference proceedings.
8. Chen, Lucy, Parveen P. Gupta, and Heibatollah, Sami, "The Impact of SEC's Elimination of 20-F Reconciliation, Information Assymetry and Cost of Debt." *35th Annual Congress of the European Accounting Association*, Ljubljana: Slovenia, May 5-8, 2012. Abstract published in conference proceedings.
9. Anderson, Anne, Gupta, Parveen P., and Zagorchev, Andre, "Does a Country's Financial and Legal Systems Contemporaneously Impact the Governance and Performance Relationship: Further Evidence," *Academy of Business Research Meeting*, New Orleans: Louisiana, March 16, 2012.
10. Chen, Lucy, Parveen P. Gupta, and Heibatollah, Sami, "The SEC's Elimination of 20-F Reconciliation, Information asymmetry, and Cost of Debt." *Annual Mid-year Meeting of the International Accounting Section of the American Accounting Association*, Phoenix: Arizona, February 23-25, 2012. Abstract published in conference proceedings.
11. Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Internal Control Reporting under SOX Section 302 and Information Asymmetry." *Annual Meeting of the American Accounting Association*, Denver, Colorado, August 6-10, 2011. Abstract published in conference proceedings.
12. Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Internal Control Reporting under SOX Section 302 and Information Asymmetry." *34th Annual Congress of the European Accounting Association*, Rome: Italy, April 20-22, 2011. Abstract published in conference proceedings.
13. Gupta, Parveen P., Gopal Krishnan, and Wei Yu, "Do Auditors Allow Earnings Management when Audit Fee is Low?" *Annual Mid-year Meeting of the Auditing Section of the American Accounting Association*, Albuquerque: New Mexico, January 13-15, 2011. Abstract published in conference proceedings.
14. Gupta, Parveen P., Gopal Krishnan, and Wei Yu, "Do Auditors Allow Earnings Management when Audit Fee is Low?" *Annual Meeting of the American Accounting Association*, San Francisco: California, July 31-August 4, 2010. Abstract published in conference proceedings.
15. Chen, Lucy, Parveen P. Gupta, and Heibatollah, Sami, "The Impact of SEC's Elimination of 20-F Reconciliation Requirement for Foreign Private issuers on the Information Environment in U.S. Capital Markets." *Annual Meeting of the American Accounting Association*, San Francisco: California, July 31-August 4, 2010. Abstract published in conference proceedings.
16. Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou, "Internal Control Reporting under SOX Sections 302 and 404 and Information Asymmetry: Evidence from U.S. Capital Markets." *Forum Session at the Annual Meeting of the American Accounting Association*, New York: New York, August 1-5, 2009.
17. Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou, "Compliance with Internal Control Provisions of Sarbanes-Oxley Act and Information Asymmetry." *Annual Meeting of the American Accounting Association*, New York: New York, August 1-5, 2009. Abstract published in conference proceedings.

18. Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou, "Compliance with Internal Control Provisions of Sarbanes-Oxley Act and Information Asymmetry in U.S. Capital Markets." *32nd Annual Congress of the European Accounting Association*, Tampere: Finland, May 12-15, 2009. Abstract published in conference proceedings.
19. Anderson, Anne and Parveen P. Gupta "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *Mid-west Finance Association Annual Meeting*, Chicago: Illinois, March 4-7, 2009.
20. Anderson, Anne and Parveen P. Gupta, "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *Contemporary Accounting Research/ Journal of Contemporary Accounting and Economics Special Joint Symposium on Asia-related Issues: Plenary papers*, Hong Kong Polytechnic University: Hong Kong, January 3-4, 2009. Full paper published in conference proceedings.
21. Anderson, Anne and Parveen P. Gupta, "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *20th Asia-Pacific Conference on International Accounting Issues*, Paris: France, November 9-12, 2008.
22. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Canadian Academic Accounting Association Annual Conference*, University of Manitoba: Canada, May 29-June 1, 2008. Abstract published in the proceedings.
23. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Mid-year Meeting of the Public Interest Section of the American Accounting Association*, Crystal City: Virginia, April, 2008. Abstract published in the proceedings.
24. Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Corporate Board Networks and Corporate Governance." *Eastern Finance Association Annual Meetings*, St. Pete Beach, Florida, April 9-12, 2008.
25. Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Corporate Board Networks and Corporate Governance." *Mid-west Finance Association Annual Meetings*, San Antonio, Texas, February 27-March 1, 2008.
26. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Annual Meeting of the Financial Management Association*, Salt Lake City: Utah, October 11-14, 2007. Abstract published in the proceedings.
27. Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Which Came First: Corporate Governance or Firm Performance," *Eastern Finance Association Annual Meetings*, New Orleans, Louisiana, April 18-21, 2007.
28. Anderson, Anne and Parveen P. Gupta, "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *Forum Session at the Annual Meeting of the American Accounting Association*, Washington, D.C.: District of Columbia, August 7-9, 2006.
29. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *27th McMaster World Congress on Corporate Governance*, Hamilton, Ontario: Canada, January 25-27, 2006. Abstract published in the proceedings.
30. Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "An Empirical Investigation into the Endogenous Nature of the Relationship between Corporate Governance and Firm Performance," *27th McMaster World Congress on*

Corporate Governance, Hamilton, Ontario, Canada, January 25-27, 2006. Abstract published in the proceedings.

31. Anderson, Anne and Parveen P. Gupta, "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *27th McMaster World Congress on Corporate Governance*, Hamilton, Ontario: Canada, January 25-27, 2006. Abstract published in conference proceedings.
32. Gupta, Parveen P. and Nandu Nayar, "Market Reaction to Control Deficiency Disclosures under Sarbanes-Oxley Act: Early Evidence," *Annual Mid-Year Meeting of the Auditing Section of the American Accounting Association*, Los Angeles: California, January 12-13, 2006. Abstract published in the proceedings.
33. Anderson, Anne and Parveen P. Gupta, "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" *2nd Annual Workshop on Corporate Governance, European Institute for Advanced Studies in Management (EIASM)*, Brussels: Belgium, November, 2005. Abstract published in the on-line conference proceedings.
34. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Forum Session at the Annual Meeting of the American Accounting Association*, San Francisco: California, August, 2005.
35. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Annual Conference of the British Accounting Association*, Herriot-Watt University, Edinburgh: England, March 30-April 1, 2005. Abstract published in the proceedings.
36. Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *1st Annual Workshop on Corporate Governance organized by European Institute for Advanced Studies in Management*, (November), Brussels: Belgium, November, 2004. Abstract published in the proceedings.
37. Gupta, Parveen P. "Internal Audit Reengineering: Some Empirical Evidence," *Workshop on the Future of Audit, Assurance and the Profession, European Institute for Advanced Studies in Management/Copenhagen Business School*, Copenhagen: Denmark, June 2001. Abstract published in *On-line Proceedings*
38. Dirsmith Mark W., Timothy J. Fogarty and Parveen P. Gupta, "Institutional Pressures and Symbolic Displays in a GAO Context", *American Accounting Association Annual Meeting*, Dallas: Texas, August, 1997. Abstract published in *proceedings*.
39. Basu, Omkar N., Mark W. Dirsmith and Parveen P. Gupta, "The Negotiated Order of the GAO's Audit Reporting Process," *American Sociological Association Annual Meeting*, Toronto, Canada, August 1997. Abstract published in proceedings.
40. Gupta, Parveen P. and K. Kyu Kim, "Control and Coordination in Operational Audit Teams: a Multivariate Approach," *American Accounting Association's Mid-Atlantic Regional Meeting*, Whippany, New Jersey, April 11-13, 1991. Abstract published in proceedings.
41. Gupta, Parveen P., "International Reciprocity or Territorial Imperative: Where in the World Are We Headed," *Canisius College Accounting Conference*, Niagara Falls: New York, October 19-20, 1990. Abstract published in proceeding.
42. Gupta, Parveen P. and Manash R. Ray "Towards the Development of Accounting Heterogeneity Measures: Potential Uses in International Business Research," *Canisius College Accounting Conference*, Niagara Falls: New York, October 19-20, 1990. Abstract published in proceedings.

43. Gupta, Parveen P., "Evolution of Operational Auditing: A Comparative Study of its Development in the Private and Public Sectors," *Annual American Accounting Association Meeting*, Toronto: Canada, August 9-11, 1990. Abstract published in proceedings.
44. Gupta, Parveen P. and Mark W. Dirsmith, "Coordination and Control in Professional Bureaucracy: An Empirical Contrast between Task Technology and Institutional Theory Perspectives." *Critical Perspectives on Auditing Symposium*, April 1990.
45. Gupta, Parveen P., "History of Operational Auditing," Annual Mid-Atlantic Meeting of the American Accounting Association, Wilmington: Delaware, April 1989.
46. Gupta, Parveen P., "Audit Task Complexity and Size as Determinants of Intra-Unit Structure of Audit Teams," *American Accounting Association Annual Meeting*, Orlando: Florida, August 15-17, 1988. Abstract published in proceedings.
47. Gupta, Parveen P., "Evolution of Performance Auditing at GAO and the Organizational Effectiveness of GAO to Conduct such Audits," *Annual Mid-Atlantic Regional Meeting of the American Accounting Association*, University Park: Pennsylvania, March 28-30, 1988. Abstract published in the proceedings.

INVITED PRESENTATIONS TO REGULATORY AGENCIES

1. "COSO 1992 Control Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices," IMA Funded Research Project findings presented to the Committee of the Sponsoring Organizations (COSO) of the Treadway Commission on Fraudulent Financial Reporting. COSO Board Meeting, New York City: New York, July 10, 2006.
2. "Internal Control Frameworks and Sarbanes-Oxley Section 404 Certifications: Preliminary Research Findings," FEI Funded Research findings presented to the Office of the Chief Accountant and the Division of Corporation Finance, *U.S. Securities and Exchange Commission*, Washington, D.C.: District of Columbia, February 23, 2006.
3. "Proposals for Reforming Sarbanes-Oxley Sections 302/404 Rules and Regulations" (with Tim Leech, Chief Methodology Officer, Paisley Consulting), *Public Company Accounting Oversight Board (PCAOB)*, Washington, D.C.: District of Columbia, March 2005. Regulatory, Invited.

INVITED PANELS AND PRESENTATIONS

1. "Evaluating the Master's Level Curriculum," (Panelist with Marc Rubin from Miami University and Jon Duchac from Wake Forest), *Accounting Program Leaders' Group/Federation of Schools of Accountancy Annual Joint Seminar*, Savannah: Georgia, February 12, 2016. Academic, Invited.
2. "Do We Need a Better (or Different) Governance Model for the 21st Century?" Keynote Address, *11th International Accounting Conference*, Indian Accounting Association Research Foundation, Kolkata, India, January 6, 2013. Academic, Invited.
3. "You are Different-How an Accounting Chair Position is Different from that of other Department Chairs," (Panelist with H. Fred Mittelstaedt from University of Notre Dame and Sharon Lasser from University of Denver), *Accounting Program Leaders' Group/Federation of Schools of Accountancy Annual Joint Seminar*, Savannah: Georgia, February 13, 2011. Academic, Invited.
4. "Does One Size fit All Governance Work?" Keynote Address, *MISTI 2010 Conference on Governance, Risk and Compliance*, New York: New York, December 1, 2010. Professional, Invited.
5. "AAA Governance Task Force Town Hall Meeting," (Panelist with Karen Pincus, Sue Haka, Christine

- Botoson, Kevin Stocks, David Stout, Vaughan Radcliffe, Bambi Hora, and Gail Hoover), *Annual Meeting of the American Accounting Association*, San Francisco: California, August 2, 2010. Academic, Invited.
6. "SEC Comment Letters: All You Wanted to Know (and Learn)...But Were Afraid to Ask," (with Christine Davine, Partner, Deloitte), Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium, Chicago: Illinois, May 13, 2010. Academic, Invited.
 7. "Management Reporting on Internal Control under the COSO 1992 Framework: Fact or Fiction." *MISTI 6th Annual Summit on Auditing and Governance*, New York: New York, December 2007. Professional, Invited.
 8. "SEC's Management Guidance on Assessing Internal Controls under Section 404 (a)." *MISTI 6th Annual Summit on Auditing and Governance*, New York: New York, December 2007. Professional, Invited.
 9. "Boot camp Session on Teaching Ethics," (Panelist with Kevin Misiewicz and C. William Thomas). *Annual Meeting of the American Accounting Association*, Chicago: Illinois, August 5-8, 2007. Academic, Invited.
 10. "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do financial Structure and Legal Systems of a Country Matter?" (with Anne Anderson), *Ethics and Governance Conference, American Assembly of Collegiate Schools of Business (AACSB)*, Atlanta: Georgia. June 2007. Academic, Invited.
 11. "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do Financial Structure and Legal Systems of a Country Matter?" (With Anne Anderson). *George Mason University, Accounting Department Research Seminar*, Fairfax: Virginia, Fall 2006. Academic, Invited.
 12. "Award Winning Course: Corporate Governance and Business Risk," *American Assembly of Collegiate Schools of Business (AACSB) Conference on Graduate Programs, Undergraduate Programs and Emerging Curricula*, Scottsdale: Arizona, November 2006. Academic, Invited.
 13. "Teaching Corporate Governance to Accounting Students," (Panelist with Ganesh Krishnamurthy, Northeastern University and Roger Raber, President, National Association of Corporate Directors), *Annual Meeting of the American Accounting Association*, Washington, D.C.: District of Columbia, August 2006. Academic, Invited.
 14. "Getting it Right on SOX Compliance: Root Causes and Innovative Implementation Approaches," (with Tim Leech, Chief Methodology Officer, Paisley Consulting and Jeffrey Thomson, President of the Institute of Management Accountants). *87th Annual Conference of the Institute of Management Accountants*, Las Vegas: Nevada, June 19, 2006. Academic, Invited.
 15. "Award Winning Course: Corporate Governance and Business Risk," *Faculty Conference on Learning, American Assembly of Collegiate Schools of Business (AACSB)*, St. Petersburg: Florida, June 2006. Academic, Invited.
 16. "The Challenges of Remediating Weaknesses and How to Overcome Them," (with Brad Zolkoske). *MISTI Sarbanes-Oxley Strategic Symposium*, Las Vegas: Nevada, March 2006. Professional, Invited.
 17. "Analysis of Internal Control Disclosures: 2004 vis-à-vis 2005." *MISTI Sarbanes-Oxley Strategic Symposium*, Las Vegas: Nevada, March 2006. Professional, Invited.
 18. "Sarbanes-Oxley: The Devil is in Details," (with Tim Leech, Chief Methodology Officer, Paisley Consulting). *New York Chapter of the Institute of Internal Auditors, Audit Directors Roundtable*, New York: New York, December 2005. Professional, Invited.
 19. "Taking Action: Hot Innovations for Burning Compliance Issues," (Panelist with Tim Leech, Chief Methodology Officer, Paisley Consulting and Jeff Thomson, President of the Institute of Management

- Accountants), Webinar, *Institute of Management Accountants*, Montvale: New Jersey, December 2005. Professional, Invited.
20. "Good Governance and Adherence to Federal Sentencing Guidelines: A Profitable Joint Venture." *MISTI 4th Annual Summit on Auditing and Governance*, New York: New York, December 2005. Professional, Invited.
 21. "Auditing Executive Compensation." *MISTI 4th Annual Summit on Auditing and Governance*, New York: New York, December 2005. Professional, Invited.
 22. "Auditing Executive Compensation." Keynote Speech at the *10th Annual International Forum on Internal Audit and Business Risk*, Amsterdam, Holland, November 2005. Professional, Invited.
 23. "Corporate Governance Research," (Panelist with Tim Monahan and Jayanthi Krishnan, Drexel University), *Philadelphia Area Research Symposium*, Villanova University, Pennsylvania, September 2005. Academic, Invited.
 24. "Review and Analysis of Control Deficiency Reporting under the Sarbanes-Oxley Act," *3rd Annual Deloitte/Federation of Schools of Accountancy Faculty Consortium*, Chicago: Illinois, May 2005. Academic, Invited.
 25. "Analysis of Internal Control Disclosures under Sections 302/404: Lessons for Internal Audit." *MISTI 16th Annual Super Strategies Audit Best-Practices Conference*, Las Vegas: Nevada, April 2005. Professional, Invited.
 26. "Collaborating with Great University Internal audit Programs," (with Kurt Redding and Glenn Sumner). *MISTI 16th Annual Super Strategies Audit Best-Practices Conference*, Las Vegas: Nevada, April 2005. Professional, Invited.
 27. "Auditing Executive Compensation." *MISTI 16th Annual Super Strategies Audit Best-Practices Conference*, Las Vegas: Nevada, April 2005. Professional, Invited.
 28. "A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do Financial Structure and Legal Systems of a Country Matter?" (With Anne Anderson), *Villanova University, Finance Department Research Seminar Series*, Villanova: Pennsylvania, February, 2005. Academic, Invited.
 29. "SEC Material Weakness Reports: What are the Real Control Problems?" *Enterprise Risk assessment and Control Self-Assessment Conference, Institute of Internal Auditors*, Las Vegas: Nevada, September 2004. Professional, Invited.
 30. "Sarbanes-Oxley and the Internal Auditor." *Lehigh Valley Chapter of Institute of Internal Auditors*, Allentown, Pennsylvania, November 2002. Professional, Invited.
 31. "Balanced Scorecard and Business Strategy" *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, July 8-11, 2002. Academic, Invited.
 32. "A Framework for Rejuvenating, Realizing, and Re-optimizing the Internal Audit Function." *Institute of Internal Auditors' Financial Services and Utilities Conference*, Orlando, Florida, October 2001. Professional, Invited.
 33. "Balanced Scorecard and DuPont as a Strategic Management Tool." *Indo-Gulf Industries*, New Delhi, India, August 2001. Professional, Invited.
 34. "Balanced Scorecard and Business Strategy" *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, July, 2001. Academic, Invited.

35. "Best Practices in Risk Assessment." *Lehigh Valley Chapter of Institute of Internal Auditors*, Allentown, Pennsylvania, February 2001. Professional, Invited.
36. "Internal Audit Reengineering: Lessons for Practitioners." *Lehigh Valley Chapter of Institute of Internal Auditors*, Allentown, Pennsylvania, January 2001. Professional, Invited.
37. "Balanced Scorecard and Business Strategy" *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, June 28, 2000. Academic, Invited.
38. "Integrated Risk Management." *Institute of Internal Auditors' Spring Conference*, King of Prussia, Pennsylvania, April 1998. Professional, Invited.
39. "Control/Risk Self-Assessment." *Institute of Internal Auditors' Spring Conference*, King of Prussia, Pennsylvania, April 1998. Professional, Invited.
40. "Corporate Risk Management." *Institute of Management Technology*, Ghaziabad, U.P., India, January 1998. Professional, Invited.
41. "Understanding Accounting Information and Annual Reports" *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, June 28, 1997. Academic, Invited.
42. "Strategic Vision for Internal Auditing." *KPMG Peat Marwick Internal Audit Worldwide Center for Excellence Conference*, Maui, Hawaii, April 1997. Professional, Invited.
43. "Accounting, Behavior and Organizations: Linking Research and Practice: Addressing the 'So What' Question and Synergies for Managing the Academic's Time Demands." Panelist, *American Accounting Association Northeast Regional Meetings*, Accounting, Behavior and Organization Section, New York: New York, April 1996. Academic, Invited.
44. "Introducing International Accounting into the Accounting Curriculum." Panelist *Annual Meeting of the Mid-Atlantic Region of the American Accounting Association, International Accounting Section*, Arlington: Virginia, April 1994. Academic, Invited.
45. "Important Accounting Issues Regarding Various Differences Internationally." Panelist, *Annual Meeting of the Mid-Atlantic Region of the American Accounting Association, International Accounting Section* Atlantic City: New Jersey, March/April, 1994). Academic, Invited.
46. "North American Free Trade Agreement and Its Implications for Accounting." Panelist, *Annual Meeting of the Mid-Atlantic Region of the American Accounting Association, Public Interest Section*, Washington, D.C.: District of Columbia, April 1993. Academic, Invited.
47. "An Agenda for Academic Research in Internal Auditing: A Contingency Theory View." *Price Waterhouse Professors' Annual Auditing Symposium*, Orlando: Florida, August 1988. Academic, Invited.
48. "Auditors and the Detection of Fraud." *Martindale Center's Executive-in-Residence Program*, Lehigh University, Bethlehem, Pennsylvania in conjunction with the speech "Changing Role of Auditors in Detecting Fraud" by Bill Gladstone, then Co-Chief Executive officer of Ernst & Young, November 1988. Academic, Invited.

EXECUTIVE EDUCATION AND CPE SEMINARS

1. "Auditing Standard #5 and SEC Management Guidance for Internal Control Evaluation" (with Michael J. O'Leary, Partner, Ernst & Young), Half-day Workshop, *Philadelphia Chapter of the Institute of Internal Auditors*, Philadelphia, Pennsylvania, May 8, 2008.

2. "Auditing Standard #5 and SEC Management Guidance for Internal Control Evaluation," Half-day Workshop, *Western New York Chapter of the Institute of Internal Auditors*, Buffalo: New York, October, 2007.
3. "Teaching Corporate Governance and Business Risk," Half-day Workshop, *Annual Meeting of the American Accounting Association*, Chicago: Illinois, August 5-8, 2007.
4. "Assessing Internal Controls under the Sarbanes-Oxley Act of 2002," (with Dave Richards, President of the Institute of Internal Auditors). Half-day CPE Session. *Annual Mid-Year Meeting of the Auditing Section of the American Accounting Association*, Charleston: South Carolina, January 11-13, 2007.
5. "Assessing Internal Controls under the Sarbanes-Oxley Act of 2002," (with Dave Richards, President of the Institute of Internal Auditors). Half-day Workshop, *Annual Meeting of the American Accounting Association*, Chicago: Illinois, August 5-8, 2007.
6. "Ethics: a Case Study in Whistle Blowing," (with Cynthia Cooper, Former VP of Internal Auditing at WorldCom and 2002 Time Person of the Year), Half-day Workshop at the *Lehigh University MBA Program Orientation*, January 2006.
7. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Minneapolis, Minnesota, July 2005.
8. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Calgary: Canada, June 2005.
9. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Toronto: Canada, June 2005.
10. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Los Angeles: California, June 2005.
11. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Chicago: Illinois, May 2005.
12. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Baltimore: Maryland, March 2005.
13. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, San Francisco: California, March 2005.
14. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech, Chief Methodology Officer, Paisley Consulting), One-day long Executive Education Workshop, Orlando: Florida, February 2005.
15. "Ethics: a Case Study in Whistle Blowing," (with Cynthia Cooper, Former VP of Internal Auditing at WorldCom and Time Person of the Year), Half-day long Workshop at the *Lehigh University MBA Program Orientation*, January 2005.

16. "Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know," (with Tim Leech), One-day long Executive Education Workshop, Newark: New Jersey, December 2004.
17. "Determining Control Deficiencies," Enterprise Risk Management and Control Self-Assessment Conference, Half-day long Workshop, *Institute of Internal Auditors*, Las Vegas, Nevada, September 2004.
18. "Balanced Scorecard as a Tool to Ensure Accountability in School Districts" Half-day long Workshop, College of Education, *Lehigh University*, Bethlehem, Pennsylvania, November 2001.
19. "Using the Balance Scorecard as a Comprehensive System of "Management of Change" to achieve an Organization's Long-term strategic Objectives," Two-day long Seminar, *Lehigh University MBA Program*, Bethlehem, Pennsylvania, April 27 and 28, 2001.
20. "Using the Balance Scorecard as a Comprehensive System of "Management of Change" to achieve an Organization's Long-term strategic Objectives," Two-day long Seminar, *Lehigh University MBA Program*, Bethlehem, Pennsylvania, July 9-10, 1999.
21. "Integrating Business Process Reengineering and Total Quality Management to achieve Breakthrough Improvements in the Bottom Line" Two-day long Seminar, *Lehigh University MBA Program*, Bethlehem, Pennsylvania, June 2 and 3, 1999.
22. "Understanding Corporate Financial Reporting for Effective Decision Making," Half-day long Workshop, *13th Manufacturing Systems Conference: Competing in a Global Manufacturing Environment*, Bethlehem, Pennsylvania, May 24-25, 1999.
23. "Integrated Risk Management" Half-day long Seminar, *Lehigh Valley Chapter of Institute of Internal Auditors*, Lehigh University, Bethlehem, Pennsylvania, 17 November 1997
24. "Corporate Financial Reporting for Engineers" Two-day long Seminar, Management of Technology (MOT) Program, *Lehigh University*, Bethlehem, Pennsylvania, 23-24 August 1997.
25. "Total Quality Management" Two-day long Seminar, *Lehigh University MBA Program*, Bethlehem, Pennsylvania, May 1997.
26. "Corporate Financial Reporting for Engineers" Two-day long Seminar, Management of Technology (MOT) Program, *Lehigh University*, Bethlehem, Pennsylvania, August 1996.
27. "Total Quality Improvement Process and the Internal Audit Function" (with Manash Ray), Two-day long Seminar, *Lehigh Valley Chapter of Institute of Internal Auditors*, Lehigh University, Bethlehem, Pennsylvania, March 1996.
28. "Ratio Analysis and the Corporate Auditor." *KPMG Peat Marwick/General Electric BMP Seminar*, Lake Bolton, New York, February 1996.
29. "Corporate Financial Reporting for Engineers" Two-day long Seminar, Management of Technology (MOT) Program, *Lehigh University*, Bethlehem, Pennsylvania, August 1994.
30. "Corporate Financial Reporting for Engineers" Two-day long Seminar, Management of Technology (MOT) Program, *Lehigh University*, Bethlehem, Pennsylvania, August 1993.
31. "Accounting as an Information System for Small Businesses." *Small Business Development Center*, Lehigh University, Bethlehem, Pennsylvania, April 1991.

INVITED WEBINARS AND INTERVIEWS

1. “The Board’s Role in Risk Oversight” (with Tim Leech, Managing Director, Risk Oversight Solutions and Richard Clayton, Research Director at CtW Investment Group), Webinar, Proxy Mosaic Dialogue Series. July 28, 2015. Available at <https://www.proxymosaic.com/mosaic-dialogue/the-boards-evolving-role-in-risk-oversight/>
2. “Risk Oversight: What Boards Need Going Forward” (with Tim Leech, Managing Director, Risk Oversight Solutions), Webinar, The Conference Board, New York: NY, March 20, 2014.
3. “FASB @ 40” A Deloitte Fireside Chat IX with Russ Golden, Chairman of the Financial Accounting Standards Board and Joseph Ucogozulu, Partner, Deloitte, LLP, *SEC Historical Society, World-wide Live Audiocast from the Studios of the SEC Historical Society*, Washington, D.C.: District of Columbia. October 10, 2013.
4. “Implementing Risk Management: Part II” (with Sanjay Gupta, Senior Manager, Ernst & Young), *Risk Management and Internal Control, Webinar*, Institute of Management Accountant, Montvale: New Jersey, November 4, 2009.
5. “Implementing Risk Management: Part I” (with Paul Walker, Dearden Business School), *Risk Management and Internal Control, Webinar*, Institute of Management Accountants, October 7, 2009.
6. “Introduction to Risk Management” (with Mark Kovacis, Financial Statistics Director, Federal Reserve Bank of Atlanta), *Risk Management and Internal Control, Webinar*, Institute of Management Accountants, September 16, 2009.
7. “Financial Crisis and Future of ERM: More or Less,” *Risk Management and Internal Control, Webinar*, Institute of Management Accountants, August 6, 2009.
8. “An Interview with Cynthia Cooper...WorldCom: What Went Wrong and Lessons Learned.” *Virtual Guest Lecture Series*, www.wherefacultyconnect.com, John Wiley & Sons, November 5 and 8, 2007.

AWARDS, FELLOWSHIPS AND HONORS

U.S. Government Awards

1. United States Securities and Exchange Commission’ 2007 Law and Policy Award presented by then SEC Chairman Christopher Cox at the SEC’s 52nd Annual Awards Celebration Ceremony, Washington D.C., May 23, 2007. The award was presented for work on SOX 404 related SEC’s Management Guidance and PCAOB’s Auditing Standard #5. One of the only two academic accounting professors nationally to receive this prestigious award.

Research Awards and Fellowships

1. Best Plenary Session Research Paper Award, “A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do Financial Structure and Legal Systems of a Country Matter?” (with Anne Anderson) presented at the *Contemporary Accounting Research and Journal of Contemporary Accounting and Economics Special Joint Symposium on Asia-related Issues*, Hong Kong, China, January 3-4, 2009.
2. Vernon Zimmerman Award for Best International Accounting Research Paper, “A Cross Country Comparison of Corporate Governance and Firm Performance Nexus: Do Financial Structure and Legal Systems of a Country Matter?” (with Anne Anderson) presented at the *20th Asia-Pacific Conference on International Accounting Issues*, Paris, France, November 9-12, 2008.
3. William M. Lybrand Medal Award for Outstanding Article, “The Road to IFRS: Does the SEC’s Roadmap Mean that U.S. Companies May Soon Report under International Financial Reporting Standards,” (with Cheryl Linthicum, and Thomas G. Noland) presented at the *Institute of Management Accountants’ 89th Annual Conference*, Tampa, Florida, June 18, 2008.

4. Certificate of Merit Award for Outstanding Article, "Use of COSO 1992 in Management Reporting on Internal Control," (with Jeffrey C. Thomson) presented at the *Institute of Management Accountants' 88th Annual Conference* held in June 2007.
5. Research Fellow, North Carolina State University, Enterprise Risk Management Initiative, 2006-present.
6. Carl L. and Ingebord Beidman Excellence in Research Award, College of Business and Economics, Lehigh University, 2001.
7. Best Research Paper Award, "International Reciprocity: Where in the World Are We Headed?" presented by the *Association of Chartered Accountants in the United States (ACAUS) at the 1990 Annual Meeting* of the ACAUS held in Summer 1990 at New York City.
8. Price Waterhouse Doctoral Research Fellow, Penn State University, University Park: Pennsylvania, 1983-1984.
9. Price Waterhouse Doctoral Research Fellow, Penn State University, University Park: Pennsylvania, 1984-1985.

Teaching/Advising/Mentoring Awards

1. Outstanding Accounting Educator Award, The Pennsylvania Institute of Certified Public Accountants (PICPA), 2016.
2. Hillman Award for Excellence in Undergraduate Advising, University-wide, Lehigh University, 2016
3. Donald B. and Dorothy L. Stabler Award for Excellence in Teaching, University-wide, Lehigh University, 2014
4. Robert and Christine Staub Faculty Excellence Award for Undergraduate Teaching in the College of Business and Economics, College-wide, Lehigh University, 2009
5. Innovation in Accounting Education Award for developing a graduate-level course in Corporate Governance and Business Risk, National, American Accounting Association, 2005
6. MBA Excellence in Teaching Award, MBA Student Association, College of Business and Economics, College-wide, Lehigh University, 2003
7. MBA Excellence in Teaching Award, MBA Student Association, College of Business and Economics, College-wide, Lehigh University, 2000

Honors

1. Beta Alpha Psi, Accounting Honor Society, inducted as a Ph.D. student for achieving high academic distinction, The Pennsylvania State University, University Park: Pennsylvania, 1986.
2. Beta Gamma Sigma, Business Honor Society, inducted as a Ph.D. student for achieving high academic distinction, The Pennsylvania State University, University Park: Pennsylvania, 1986.

OTHER RESEARCH RELATED ACTIVITIES

Editorial Board Member: Refereed Journals

1. Journal of Accounting Education, January 2016-present
2. Asian Review of Accounting, 2013-current
3. Current Issues in Auditing, an on-line Journal of the Auditing Section of the American Accounting Association, 2006-present
4. International Journal of Disclosure and Governance, 2008-present

5. Journal of International Accounting, Auditing and Taxation, 1992-1993
6. Internal Auditor, 1991-1993

Editor—Symposium and Conferences

7. Abstract only Proceedings of the 11th Annual Ethics Research Symposium, American Accounting Association, Washington DC, August 2006. 43 pages.

Reviewer-Refereed Journals

1. Journal of Accounting Education, January 2016-present
2. Asian Review of Accounting, 2013-current
3. Current Issues in Auditing, 2006-present
4. Strategic Finance, 2007-present
5. IMA Educational Case Journal, 2008-present
6. Canadian Journal of Administrative Sciences, 2010
7. Accounting Horizons, 2005, 2004, 2001, 2000
8. Accounting and the Public Interest, 2005
9. International Journal of Technology Management, 2004
10. Journal of Accounting and Public Policy, 2000, 1999
11. Behavioral Research in Accounting, 1997, 1996
12. Accounting Enquiries: A Research Journal, 1991-1994
13. Mid Atlantic Journal of Business, 1993

Reviewer- Academic Conferences

14. American Accounting Association National Meeting, 2015, 2012, 2008, 2007, 2006, 2005, 2003, 1995, 1991
15. Annual European Accounting Association Conference, Scientific Review Committee, 2013
16. Annual *Journal of Contemporary Accounting and Economics Symposium* Hosted by Hong Kong Polytechnic University, 2011
17. Annual Ethics Research Symposium, American Accounting Association, 2005, 2009, 2010
18. Auditing Section Mid-Year Conference, American Accounting Association, 2008, 2007, 2006
19. Mid-Atlantic Regional Meeting, American Accounting Association, 2010, 2004, 2003, 1995, 1990, 1988
20. International Journal of Technology Management, 2004.
21. Accounting, Behavior and Organizations Research Conference, American Accounting Association, 2003, 1997, 1996
22. Academy of International Business Annual Meeting, 1992, 1991, 1988
23. KPMG/American Accounting Association, International Accounting Section Research Conference, March 20-22, 1997
24. Southeast Region Meeting, Academy of International Business, Dallas, Feb 28-March 3, 1990

Discussant, Moderator and Session Chair

25. Discussant, Symposium of the Journal of Contemporary Accounting and Economics, Kuala Lumpur, Malaysia, January 2015.
26. Session Chair, Symposium of the Journal of Contemporary Accounting and Economics, Kuala Lumpur, Malaysia, January 2015.
27. Moderator, 11th International Accounting Conference, Indian Accounting Association Research Foundation, Kolkata, India, January 2013.
28. Discussant, Special Joint Symposium of Contemporary Accounting Research and Journal of Contemporary Accounting and Economics, January 2009.
29. Discussant, American Accounting Association National Meeting, 2012, 2008, 2007, 2006, 2005, 1995
30. Discussant, Joint Contemporary Accounting Research/Journal of Contemporary Accounting and Economics Symposium, 2009
31. Moderator, 10th Annual American Accounting Association Ethics Research Symposium, 2005

32. Moderator, American Accounting Association Annual Meeting, 2012, 2008, 2006, 2005, 1990
33. Moderator, Lehigh University Auditing Education Conference, Bethlehem, PA 1993
34. Session Co-Chair on, 12th Annual Conference with Industry “Manufacturing Processes for the 21st Century,” Center for Manufacturing Systems Engineering, Lehigh University, May 18-19, 1998.
35. Session Co-Chair on, 11th Annual Conference with Industry “Strategic Technologies for Global Manufacturing,” Center for Manufacturing Systems Engineering, Lehigh University, April 28-29, 1997.
36. Discussant, Canisius College Accounting Conference, October 19-20, 1990
37. Discussant, Mid-Atlantic Regional Meeting, American Accounting Association, 1989
38. Discussant, Academy of International Business Meeting, Chicago, Illinois 1988, 1987

RESEARCH FUNDING

Competitive External Grants

39. Research Grant, “Enhanced Financial and Internal Control Audits Using Data Analytics,” PricewaterhouseCoopers INQUIRIES Program (with Jim Hall, Henry Korth, and Neal Snow), 2015 and 2016, 12,500
40. Research Grant, “Stealth Restatements and Information Asymmetry,” PricewaterhouseCoopers INQUIRIES Program (with Heibatollah Sami and Kevin Lam), 2012, \$10,000
41. Research Grant, “Implementation Experiences of the Non-Accelerated Filers with SOX 404,” Institute of Management Accountants, Montvale, New Jersey, 2009-10, \$30,000
42. U.S. Securities and Exchange Commission, Division of Corporation Finance, Academic Fellowship, \$225,000
43. Research Grant (with Nandu Nayar), “Ex Ante and Ex Post Investor Responses to Control Deficiency Disclosures Under Sarbanes-Oxley Act of 2002,” Steve Berlin/CITGO Research Grant, American Accounting Association, 2005-06, \$4,000
44. Research Grant, “COSO 1992 Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices,” Institute of Management Accountants, Montvale, New Jersey, 2005-06, \$30,000
45. Research Grant, (with Tim Leech) “Analysis of Control Deficiency Disclosures,” Financial Executive Research Foundation, Florham Park, New Jersey, 2004-05, \$10,000
46. Research Grant, “Internal Audit Reengineering,” Institute of Internal Auditors Research Foundation, Altamonte Springs, Florida, 1998-2000, \$50,000
47. Research Grant, (with Manash Ray), “Total Quality Management and Internal Auditing,” Institute of Internal Auditors Research Foundation, Altamonte Springs, Florida, 1992-95, \$30,000
48. Michael J. Barrett Doctoral Dissertation Research Grant, Institute of Internal Auditors Research Foundation, Altamonte Springs, Florida, 1986, \$5,000
49. Doctoral Fellowship in Auditing Research, Price Waterhouse, 1983-84, \$5,000
50. Doctoral Fellowship in Auditing Research, Price Waterhouse, 1984-85, \$5,000

Competitive Lehigh Grants

1. CBE/Martindale Center Research Grant, (with Heibatollah Sami) College of Business and Economics, 2008 (to purchase a database) (\$10,000)
2. CBE/Martindale Center Research Grant, (with Anne Anderson) College of Business and Economics, 2005 (to purchase a database) (\$10,000)
3. CBE/Martindale Center Research Grant, (with Jack Paul) College of Business and Economics, 2004 (to cover expenses related to survey administration and data analysis) (\$10,000)
4. Lehigh University Provost’s Travel Research Grant, 2001 (to cover out-of-pocket travel expenses) (\$1,500)
5. College of Business and Economics, Summer Research Grant, Lehigh University, 2001 (\$7,500), 1993 (\$7,500), 1989 (\$6,400)
6. Department of Accounting, Summer Research Grant, Lehigh University, 1990 (\$6,800)
7. Department of Accounting, Summer Course Development Grant for Master of Science in Accounting and Information Analysis Program, 2000 (\$7,500)
8. Lehigh University Un-sponsored Research Grant, 1994 (\$600), 1989 (\$1,000), 1987 (\$900)
9. Union Bank Research Grant, 1987 (\$750)

STUDENT RESEARCH SUPERVISION

Undergraduate

1. Marlie Joseph, Eckardt Scholar & Accounting Major, "Board Gender Diversity and M&A Activity in Commercial Banks," 2011-12. 6 Credits.
2. Megan Cody, Eckardt Scholar & Accounting Major, "Executive Compensation and Financial Statement Fraud," 2008-10. 8 Credits.

MBA Independent Studies and MSE Thesis Advisor

3. Scott Wilkins, "Complying with Section 404 of the Sarbanes-Oxley Act: What a Smaller Company to Do?" 1-credit, 2005.
4. Ryan Miller, "Fieldwork in Documenting and Developing Information Technology Controls under Section 404 of the Sarbanes-Oxley Act." 3-credits, 2003-04.
5. Aarti Karande, "Fieldwork in Internal Control Documentation for Various Accounting Cycles under Section 404 of the Sarbanes-Oxley Act." 4-credits, 2003.
6. Jesse Ketz, "Microchip Technology Inc.: A Case Study in Revenue Recognition." 1-credit, 2003.
7. Kevin Negy, "Anatomy of WorldCom's Line Costs: Expensing vs. Capitalization Controversy." 3-credits, 2003.
8. Heather Rayle, "Investment Justification in Research and Development." 3-credits, 2000. Completed.
9. Gino Menechella, "Improving a Telephone Network Interface Device Product Offering: An Activity Based Cost Analysis." Masters' Thesis, 1999, MSE Student.
10. Ignancy Studzienko, "Stranded Assets: The Monster of Electric Utility Deregulation." 3-credits, 1998.
11. Deepti Mhtare, "A Survey of Practices in International Reciprocity in Accounting." 3-credits, 1993.
12. Robert Ballinger, "Software Revenue Recognition: Is FASB 86 Obsolete," 3-credits, 1993.
13. Sharon Andrews, "Fraudulent Financial Reporting: Equity Funding Corporation Case Study," 3-credits, 1991.
14. Maryam Malekzadeh, "Investigation into the Revenue Recognition Practices of a Small Private Company," 3-credits, 1991.

Doctoral Thesis

15. Andrey Georgiev Zagorchev, Three Papers in Financial Structure and Corporate Governance," 2008-2010. Thesis Committee Member. Completed. .
16. Mihai Badescu, "Three Papers in Corporate Governance," 2004-2008. Thesis Committee Member. Completed.
17. Rahmi E. Aktug, Essays on Sovereign Risk, 2008-10. Thesis Committee Member. Completed.

SERVICE CONTRIBUTIONS

External: Leadership Appointments

1. Member, Investor Advisory Group, Public Company Accounting Oversight Board, October 2015-September 2018.
2. Treasurer, Board of Directors, Federation of Schools of Accountancy, July 2015-June 30, 2016.
3. Vice President, Strategic Planning, Accounting Program Leadership Group, American Accounting Association, 2015-2016.
4. Co-Chair, Annual Accounting Programs Leadership Group/Federation of Schools of Accountancy Annual Symposium, 2013-2014
5. Chair, Governance Committee, American Accounting Association, 2011-12
6. Chair, Assessment Committee, Teaching, Learning, and Curriculum Section, American Accounting Association, 2008-09
7. Co-Chair, First Mid-year Meeting of the Public Interest Section, American Accounting Association, 2007-08
8. Chair, Mid-Year Conference Planning Committee, Public Interest Section, American Accounting Association, 2006-08
9. Committee Chair, Professionalism & Ethics Committee, American Accounting Association, 2006-07
10. Senior Academic Advisor on Sarbanes-Oxley, Institute of Management Accountants, 2005-2006
11. Board Member, Board of Governors, Lehigh Valley Chapter of Institute of Internal Auditors, 2007-2013
12. Director, 11th Annual Ethics Research Symposium, American Accounting Association, Annual Meeting of the American Accounting Association, Washington, D.C., 2005-06.
13. Vice President, Lehigh Valley Chapter, Institute of Internal Auditors, 2001-02, 2005-06

14. Board Member, Risk Management and Governance Board (formerly the CoCo Board) of the Canadian Institute of Chartered Accountants, 2001-03
15. Associate Trustee, Lehigh Valley Chapter, Institute of Internal Auditors, 1991–1997
16. Chair, Budget Committee, International Accounting Section, American Accounting Association, 1994-1996
17. Chair, Outstanding Dissertation Award Committee, International Accounting Section, American Accounting Association, 1992-1993
18. Chair, Service Listing Committee, International Accounting Section, American Accounting Association, 1990-1992

External: Involvement in National Associations

19. Member, Research Committee, Financial Executives International Research Foundation, 2015-present.
20. Member, Board of Directors, Federation of Schools of accountancy, July 2012- June 2016.
21. Member, Committee on Governance, Risk and Compliance, Financial Executives International, 2012-current
22. Member, Nominations Committee, Accounting Program Leadership Group, American Accounting Association, 2010-11
23. Member, By-Laws Committee and the Governance Task Force, American Accounting Association, 2009-11
24. Member, Professionalism & Ethics Committee, American Accounting Association, 2004-09
25. Member Program Advisory Board, National Association of Corporate Directors, Philadelphia Chapter, 2004-present
26. Member, By-laws Committee, Public Interest Section, American Accounting Association, 2008-09
27. Member, Mid-Year Conference Planning Committee, Public Interest Section, American Accounting Association, 2008-09
28. Member, Accounting Exemplar Award Selection Committee, Public Interest Section, American Accounting Association, 2005-06
29. Member, Practice Advisory Council’s Education Initiative Task Force, Auditing Section, American Accounting Association, 2005-06
30. Member, Practice Advisory Committee, Auditing Section, American Accounting Association, 2005-07
31. Member, Institute of Internal Auditors’ Lehigh Valley Chapter Academic Relations Committee, 2003-04
32. Member, International Quality Committee, Institute of Internal Auditors, 1997-2000
33. Member, Education Committee, Financial Executives International, 2001-2003
34. Program Coordinator, Mid-Atlantic Region, International Accounting Section, American Accounting Association Mid-Atlantic Meeting, 1996-1997
35. Member, Membership Committee, International Accounting Section, American Accounting Association, 1996-1997
36. Member, Nominations Committee, International Accounting Section, American Accounting Association, 1993-1994
37. Administrator and Proctor of the CIA Exam at Lehigh Valley for the Institute of Internal Auditors’ Lehigh Valley Chapter, 1991-1997
38. Publication Columnist, International Accounting Section, American Accounting Association, 1991-1992
39. Member, Education and Library Committee, International Accounting Section, American Accounting Association, 1991-1992
40. Member, Education Committee, International Accounting Section, American Accounting Association, 1990-1992

Accounting Department, Lehigh University

18. Co-Director “From Dorm Room to Board Room: A Professional Development Program for Accounting Majors.” July 2014-August 2015.
19. Co-Director, “Accounting Major Senior Dinner, Awards Celebration and Beta Alpha Psi Initiation.” July 2013-present
20. Co-Chair, Assistant Professor Recruiting Committee, July 2007-present
21. Co-Chair, Perella Chair of Accounting Recruiting Committee, July 2007-June 2015
22. Advisor, Accounting Majors, 2005-06, 2007-present
23. Advisor, Accounting Club, 2007-present

24. Chair, UG Accounting Program Curriculum Assessment and Improvement Committee 2010-present
25. Member, MSAIA Program Curriculum Assessment and Improvement Committee 2010-present
26. Chair, William N. and Andrew P. Segal Endowed Accounting Speaker Series, 2004-present
27. Chair, Accounting Department Executive-in-Residence and Leadership Visitors, 1998-present
28. Member-Ex-Officio, MS in Accounting Admissions Committee, 2007-present
29. Conference Co-Director, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2011-12
30. Conference Director, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2004-2006
31. Co-Conference Chair, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2003
32. Teacher, Ernst & Young Accounting Career Awareness Program, 2001-03
33. Faculty Co-Vice President, Beta Alpha Psi, Fall 1988, and 1997-00
34. Member, Recruiting Committee, 2007-08, 2005-06, 1999-2001
35. Member, Pew Course Redesign Grant Team, 2000, 2001
36. Member, Masters in Accounting Program Development Committee, 1996-00
37. Member, Accounting Program 4-Step Assessment Committee
38. Member, Accounting Program Re-accreditation Committee, 1995-00
39. Panelist, "International Opportunities for Students in CBE" Rauch Business Center, Freshmen Parents' Weekend, October 21, 1995
40. Faculty Vice President, Beta Alpha Psi, 1993-1995. (Lehigh University Chapter was awarded an Outstanding Achievement Award and a Merit Status by the National Office of the Beta Alpha Psi)
41. Member, ICES Student Evaluation Review Committee, 1988-89
42. Coordinator, Coopers & Lybrand Accounting Department Colloquia, 1990-1993
43. Member, Accounting Department Accounting Education Change Commission (AECC) Proposal Committee, 1990

College of Business & Economics, Lehigh University

44. Member, Staub Excellence in Teaching Award Selection Committee, 2014, 2013
45. Member, Senior Associate Dean's Heads Council, 2014-present
46. Member, CBE Dean's Executive Committee, 2007-2014
47. Member, Beta Gamma Sigma Student Selection Committee, 2013-present
48. Member, commCAAR Committee to Review LO 3.1, 2013-14
49. Member, College Promotion and Tenure Committee, 2009-12, 2000-06, 1995-97
50. Member, CBE Committee to select Magee Chair Professor, 2009
51. Member, Management Department Singleton Chair Recruiting Committee, 2008-09
52. Member, CBE Masters' Committee, 2004-06, 2000-03
53. Member, CBE Ad-hoc Committee to Select Magee Distinguished Professor, 2006, 2009
54. Member, CBE Ethics Task Force, 2005-2006
55. Member, CBE Dean Search Committee, 2005-06
56. Member, CBE Business Minor Committee, 2003-2005
57. Member, CBE Research Committee, 2004-2006
58. Participant, MBA Open Houses for Student Recruiting, 2000-2004
59. Faculty Advisor to freshman, sophomore and Junior undergraduate students, 1990-2004
60. Member, CBE Undergraduate Curriculum Committee, 2001-2003
61. Member, Beidman Excellence in Applied Research Award Selection Committee, 2003, 2006
62. Member, MBA Core Team, 1997-2006
63. Member, Management, Marketing and Information Systems Recruiting Team, 2000, 2001
64. Member, College Policy Committee, 1998-2001, 2003-06
65. Vice Chair, College Policy Committee, 1998-99
66. Member, Ernst & Young Strategic Planning Partnership subcommittee on Research, 1998
67. Member, Tauck Scholar Selection Committee, 1994-98
68. Panelist, Freshman Parents Weekend, 1995
69. Co-Coordinator, Martindale Center Seminar Series, 1995-96

70. Member, Doctoral Committee, Lehigh University, 2001-04, 1990-93
71. Member, Undergraduate Pre registration Process Quality Improvement Team, 1993-94
72. Facilitator, CBE Dean's Scenario Groups, 1993-94
73. Mentor, Iacocca Scholars Program, Iacocca Institute, 1993
74. Member, Project 21 Subcommittee on Critical Thinking, 1991

Lehigh University

75. Mentor, LeaderShape Program, Ms. Ansah Kamara, 2014-present
76. Member, India Study Group, 2009-present
77. Member, India Delegation, 2014
78. Member, Chairs' Executive Committee, 2008-11, 2012-15
79. Member, India Study Group, Vice President's Office of International Affairs, 2009-present
80. Member, India Study Group, Vice President's Office of International Affairs, 2009-current
81. Member, University Faculty Compensation Committee, 2014-17, 2009-12, 2000-03
82. FCC Representative, Benefits Allocation Review Team, 2010-11
83. Panelist, New Chairs Annual Orientation, Fall 2013
84. Panelist, New Faculty Orientation, Lehigh Faculty Development Program, 2005
85. Member, Educational Policy Committee, Spring 2014 (sub for Professor Jim Hall), 2004-06
86. Member, CMSE 13th Conference Planning Committee, 1998-99
87. Chair, Provost's TA Award Selection Committee, 1996-98
88. Facilitator, Focus Groups: Freshman and Upper-class Students and Parents, Fall 1994, Fall 1997, and Fall 1998
89. Member, University Quality Council and lead Team, 1995-97
90. Host, Lehigh Alumni in India, 1995
91. Facilitator, Lehigh Trustees' Retreat, 1994
92. Member, Graduate and Research Committee, 1991-94
93. Member, Visiting Lecturers' Committee, 1991-93
94. Member, University Task Force on Quality, 1993-94
95. Member, Community Service Board, 1993-94
96. Facilitator, Focus Groups for freshman and Upperclassmen Parents' weekend, 1993-98
97. Member, Faculty Governance Committee, 1991-92.

Community Service

1. Member, Board of Trustees, Hindu Temple Society of Allentown, 2011-15
2. Member, Audit Committee, Hindu Temple Society of Allentown, 2011-13
3. Chair, Audit Committee, Hindu Temple Society of Allentown, 2013-15
4. Member, Fund Raising Committee, Hindu Temple Society of Allentown, 2011-15
5. Member, Membership Committee, Hindu Temple Society of Allentown, 2011-13
6. Member, East Penn School District, Strategic Planning Committee, 2001
7. Guest Teacher, Lower Macungie Middle School, 2001
8. Member, East Penn School District, ACT 48: Committee on Employee Development, 2001
9. Religion Teacher, Sunday School, Hindu Temple Society, 1994-96
10. Host, WMUH 91.7 FM, Muhlenberg College Radio Station for "Music of India" Program, 1992-96, 2014-current
11. Member, Finance Committee, Board of Trustees, Hindu Temple Society, 1993-95
12. Treasurer, Hindu Temple Society, 1992-94
13. Member, Executive Council, Hindu Temple Society, 1992-94
14. Editor, Quarterly Newsletter, Hindu Temple Society, 1988-90.

MEDIA PRESENCE **Television Appearance**

1. Appeared via taped interview for about 2 minutes on WFMZ TV 69 "Big Changes Coming to Air Products,

CEO Out,” <http://www.wfmz.com/news/news-regional-lehighvalley/big-changes-coming-to-air-products-ceo-out/22142992>, September 26, 2013.

2. Appeared Live for about 3.5 minutes on CNNfn as “Maverick of the Morning” to discuss the Corporate Governance and Risk Management Course from Lehigh University’s Masters in Accounting program with TV Anchor Rhonda Schaffer, December 11, 2002.

Media Coverage of Research

3. BizEd Magazine “Get Specific with Corporate Governance,” May-June, 2010. *Highlights the co-authored research paper titled “A Cross-Country Comparison of Corporate Governance and Firm Performance: Do Financial Structure and Legal System Matter?”*
4. *CFO.com*, “Execs Still Waiting for 404 Help,” October 13, 2006. *Mentions the IMA Funded Research Study.*
5. WebCPA, Reviewed the book “Sarbanes-Oxley: A Practical Guide to Implementation Challenges and Global Response”, July 10, 2006.
6. *Accounting Today*, “IMA Pursues Alternative to COSO Guidance on SOX 404,” May 15-June 4, 2006, page 5 and 34. *Mentions the IMA Funded Research Study.*
7. *Smartpros.com*, “SOX Costs Derailed by Poor Management,” May 10, 2006. *Mentions the IMA Funded Research Study.*
8. *Wall Street Journal*, “Checks on Internal Control Pay Off,” May 8, 2006, page C2. *Mentions the IMA Funded Research Study.*
9. *Treasury & Risk Management Express*, a web-based newsletter from Treasury and Risk Management Magazine, “You May Not Have Liked the Fees, But it was the Outside Auditor who Spotted the Majority of Control Weaknesses,” June 6, 2005. *Mentions the FERF Funded Research Study.*
10. www.DMReview.com, a Business Intelligence website, “Financial Executives Research Foundation Issues Study of Internal Control Reporting,” June 2005. *Mentions the FERF Funded Research Study.*
11. *Strategic Finance*, “FERF Publishes a Report on Internal Control Deficiency” June 2005. *Mentions the FERF Funded Research Study.*
12. www.webCPA.com, a CPA focused website, “Few Companies Proactive in Control Deficiency Disclosures,” June 2, 2005. *Mentions the FERF Funded Research Study.*
13. *Compliance Week*, a National Weekly Magazine, “Companies Understating Problems? More from Boards,” May 31, 2005. *Mentions the FERF Funded Research Study.*

Media Interviews and Quotes

1. Wall Street Journal, “KPMG, FIFA Ties Highlight Hazards for Auditors,” June 13, 2016, <http://www.wsj.com/articles/kpmg-fifa-ties-highlight-hazards-for-auditors-1465835139?cb=logged0.20035846186469397>
2. *AGENDA*, www.agendaweek.com, Boardroom Newsletter: A Financial Times Publication “SOX Proves Its Worth in Face of Japanese Accounting Scandals,” August 17, 2015.
3. *Corporate Counsel*, GCS and Auditors: Corporate Frenemies,” June 2015 <http://www.corpcounsel.com/id=1202729634655/GCs-and-Auditors-Corporate-Frenemies?slreturn=20150619120319>.
4. *AGENDA*, www.agendaweek.com, Boardroom Newsletter: A Financial Times Publication “If CFO Files Earnings Late, Departure Often follows,” April 7, 2014.
5. www.lvb.com, “Minimum-wage hike would cost businesses,” Lehigh Valley Business, March 17, 2014. <http://www.lvb.com/article/20140317/LVB01/303139999/Minimum-wage-hike-would-cost-businesses>
6. *AGENDA*, www.agendaweek.com, Boardroom Newsletter: A Financial Times Publication “Do Audit Committees Need Industry Experts,” November 2013.
7. WFMX Channel 69, “Big Changes Coming to Air Products” <http://www.wfmz.com/news/news-regional-lehighvalley/big-changes-coming-to-air-products-ceo-out/22142992>
8. *The Morning Call*, Allentown, Pennsylvania Newspaper “Ackman Forcing Change at Air Products,” August 17, 2013. http://articles.mcall.com/2013-08-17/news/mc-air-products-pershing-square-timetable-20130817_1_proxy-fight-bill-ackman-air-products-president/2
9. *The Morning Call*, Allentown, Pennsylvania Newspaper “Ackman Buys Stake in Air Products,” July 31, 2013.

http://articles.mcall.com/2013-07-31/news/mc-ackman-buys-air-products-shares-20130731_1_air-products-poison-pill-william-ackman

10. CFOs Challenged by Growth-Risk balance, www.proformative.com, April 2013
11. CFO.com, “The CFO Playbook on Accounting: What Mandatory Auditor Rotation Means for CFOs”, April 2013
12. Panelist on Voice of America SAP Radio Show Coffee Break with Game Changers on “SAP Game-Changers Radio 2013 Predictions Special-Part 2” December 26, 2012, 11 am to 12 noon. <http://www.voiceamerica.com/episode/62943/risky-business-time-for-governance> or <http://sapgamechangersradio.com/2012/07/04/grc-risky-business-time-governance/>
13. Lehigh University “Fiscal Cliff,” December 13, 2012. <http://www4.lehigh.edu/news/default.aspx> .
14. Panelist on Voice of America SAP Radio Show Coffee Break with Game Changers on “Risky Business: Time for Governance” July 11, 2012, 11 am to 12 noon. <http://www.voiceamerica.com/episode/62943/risky-business-time-for-governance> or <http://sapgamechangersradio.com/2012/07/04/grc-risky-business-time-governance/>
15. Corporate Secretary: Governance, Risk and Compliance Editor’s Blog “Governance Wish List” December 15, 2011. <http://editorsblog.corporatesecretary.com/>
16. Reuters with CNBC.com “Supreme Courts Strikes Down Key Part of Sarbanes-Oxley,” June 28, 2010. http://www.cnbc.com/id/37974422/Supreme_Court_Strikes_Down_Key_Part_of_Sarbanes_Oxley
17. Thomson Reuters “Court Strikes Down Part of Sarbanes-Oxley Law,” June 28, 2010. <http://www.reuters.com/article/idUSTRE65R3IZ20100628>.
18. Corporate Accountability “Boards Should Seek Aid of Internal Audit in Assessing Exec Comp Risks,” BNA, Inc. Report, Vol. 8, No. 20. May 21, 2010.
19. *CFOZone.com* “The Legal Pitfall in Following Best Practices,” April 28, 2010.
20. *AGENDA*, www.agendaweek.com, Boardroom Newsletter, “How Risky is Aggressive Accounting,” December 21, 2009, page 2.
21. *AGENDA*, www.agendaweek.com, Boardroom Newsletter, “SEC Zeroing in On Financial Disclosures,” February 23, 2009.
22. *AGENDA*, www.agendaweek.com, Boardroom Newsletter, “Does Risk Belong on the Audit Committee Workload,” September 8, 2008.
23. *The Times*, New Jersey Newspaper, “Creditors’ Claims Put Heat on Fedders Executives,” February 20, 2008
24. *Financial Week* “Meet Zois Johnston, ARM, CRM, AIS, CPCU: Why the Alphabet of Risk Management Credentials is Exploding,” September 3, 2007.
25. *CFO Magazine* “The Trouble with COSO,” March 15, 2006
26. *Auditing News*, Subscription Based Newsletter by Royal Media Group, “Chamber Calls for Fraud Liability Protection,” February, 2005
27. *The Morning Call*, Allentown, Pennsylvania Newspaper “Being on School Board isn’t Easy in Allentown, Bethlehem,” February 5, 2006
28. *The Morning Call*, Allentown, Pennsylvania Newspaper “District Engineer Sold Stake in Firm” Being on School Board isn’t easy in Allentown, Bethlehem,” January 31, 2006
29. *Auditing News*, Subscription Based Newsletter by Royal Media Group, “SEC Panel Pushes for SOX 404 Waiver,” December 2005
30. *Auditing News*, Subscription Based Newsletter by Royal Media Group, “Industry Argues Role of Internal Audit in Corporate Governance,” December 2005
31. *Auditing News*, Subscription Based Newsletter by Royal Media Group, “Next PCAOB Chair Must Carry Torch for Regulations,” October 2005
32. *The Morning Call*, Allentown, Pennsylvania Newspaper, “Agere Details CEO’s Stocks,” November 3, 2005
33. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Revisiting Integrated Audit in Light of SOX,” August 15, 2005
34. *Inc.*, a Nation Magazine for Entrepreneur, “Surviving Sarbanes-Oxley,” September 2005
35. *Compliance Week*, a National Weekly Magazine, “Remediation, Updates Dominate May 2005 Disclosures,” June 7, 2005
36. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Raising an Audit Issue is one thing, Closing It Out is another,” April 11, 2005.
37. *Compliance Week*, a National Weekly Magazine, “January Internal Control Report: Adverse Opinions

- Emerge,” February 8, 2005
38. *The Morning Call*, Allentown, Pennsylvania Newspaper, “Agere to Seek Reverse Split to Boost Stock,” December 14, 2004
 39. *The Morning Call*, Allentown, Pennsylvania Newspaper “Agere Workers Mull Early Retirement Medical Benefits Change Jan 1: Some May Decide to Leave This Month,” December 12, 2004
 40. *CFO magazine’s* www.CFO.com, a financial website, “Where Material Weaknesses Really Matter?,” November 18, 2004
 41. *The Express Times*, Easton, Pennsylvania Newspaper “Money-savvy Observers Believe Domestic Maven Needed to Be Held Accountable,” July 17, 2004
 42. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Internal Audit and Risk Assessment: No Single Approach,” July 12, 2004
 43. *The Express Times*, Easton, Pennsylvania Newspaper, “The Latest Corporate Merger: Bringing Together Business and Personal ethics,” March 26, 2004
 44. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Reviewing Executive Compensation Risks,” February 9, 2004
 45. *The Morning Call*, Allentown, Pennsylvania Newspaper, “Agere’s CEO Gets \$600,000 Bonus.” January 14, 2004, page D1
 46. *CBS* www.MarketWatch.com, a financial news website, “PeopleSoft Suddenly Turns Silent: Revenue Question Hovers over Anti-Takeover Plan,” November 25, 2003
 47. *The Morning Call*, Allentown, Pennsylvania Newspaper, “Bethlehem Mayor Gives 15 an Extra Check: He Uses Calendar Quirk for Salaried Employees,” November 25, 2003
 48. *Treasury & Risk Management Express*, a web-based newsletter from Treasury and Risk Management Magazine, “The Audit Bill on Section 404 is Coming Due, and It Could be a Whopper,” November 17, 2003
 49. *The Democrat and Chronicle*, Rochester, New York Newspaper, “At Kodak, Power is Money,” August 10, 2003
 50. *The Morning Call*, Allentown, Pennsylvania Newspaper, “New NCC Chief Spurs Nepotism Flap,” June 29, 2003, page B1.
 51. *The Christian Science Monitor*, National Newspaper, “Job of Policing Companies May Fall More to Insiders,” March 31, 2003
 52. Profiled and Quoted in *LEHIGHNOW* article “Redefining Risk in Post 9-11 Business World,” February 26, 2003, page 3.
 53. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “The Changing World of Corporate Governance Relationships,” April 7, 2003
 54. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Assessing Internal Controls under Sarbanes-Oxley,” March 17, 2003
 55. *Protiviti’s* www.knowledgeleader.com, a subscription only website focusing on corporate governance and internal auditing, “Quality Assurance Reviews: A Status Report,” January 27, 2003

PROFESSIONAL MEMBERSHIPS

American Accounting Association
 American Institute of Certified Public Accountants
 Pennsylvania Institute of Certified public accountants
 Financial Executives International
 Institute of Internal Auditors
 Institute of Management Accountants
 National Association of Corporate Directors
 Risk and Insurance Management Society