

**PARVEEN P. GUPTA**  
Professor of Accounting  
William L. Clayton Distinguished Professorship  
Department of Accounting  
College of Business, Lehigh University  
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## I. EMPLOYMENT

### Academic Experience

*Lehigh University*, College of Business, Bethlehem, Pennsylvania

07/2014-present: William L. Clayton Distinguished Full Professor of Accounting  
07/2007-present: Professor of Accounting  
07/2007-06/2016: Accounting Department Chair (Reappointed for two additional 3-year terms, stepped-down in 2016)  
07/1999-06/2006: Frank. L. Magee Distinguished Associate Professor of Accounting  
07/1996-06/1998: Eugene and Sue Mercy, Jr. Associate Professor of Accounting  
07/1994-06/2007: Associate Professor of Accounting  
07/1987-06/1994: Assistant Professor of Accounting  
01/1987-06/1987: Instructor of Accounting

*Pennsylvania State University*, University Park, Pennsylvania

01/1984-12/1987 Graduate Teaching Assistant

### Business Experience

KPMG, LLP, Department of Professional Practice, New York, NY

08/2016-12/2016 Professor-in-Residence (on sabbatical from Lehigh University)  
Researched and drafted accounting treatment to complex practice questions relating to FASB's newly issued Revenue Recognition Standard.

U. S. Securities and Exchange Commission, Division of Corporation Finance Washington, D.C.

08/2006-07/2007 Academic Accounting Fellow (on sabbatical from Lehigh University)  
Reported directly to Division's Chief Accountant. Worked on many aspects of the project that involved issuing Commission's Guidance on Management Report on Internal Control under SOX Section 404 and PCAOB's issuance of Auditing Standard No. 5 on Auditing Internal Control. Reviewed registrants' filings under SEC's annual review program and drafted letters to registrants querying the appropriateness of their accounting. Worked with the SEC's Office of Chief Accountant on a variety of accounting and auditing issues.

KPMG, LLP, Department of Professional Practice, Montvale, NJ

1/1996-8/1996 Professor-in-Residence (on sabbatical from Lehigh University)  
Conceptualized, designed and drafted KPMG's proposed Internal Control over Financial Reporting (ICFR) assessment audit methodology. Designed and drafted proposed audit methodology for KPMG's newly launched internal audit and risk outsourcing practice. Drafted audit and consulting proposals to recruit new public company clients. Delivered in-person audit training to professionals on various topics.

Dalmia Diary Industries, Marketing Department, New Delhi, India,

01/1980-07/1980 Senior Administrative Manager  
Responsible for providing the marketing director periodic financial and managerial accounting reports for all products. Supervised staff of two accounting professionals.

Jay Engineering Works Ltd., Corporate Accounting Department, New Delhi, India

1/1977-01/1980      Manager-Corporate Accounting

Responsible for—overseeing the financial accounting and reporting of company’s divisions, preparation of company financial statements and disclosures, coordinating with statutory and external auditors the annual audit of consolidated company accounts. Supervised staff of several accounting professionals and administrative personnel.

Walker, Chandio & Company (now Grant Thornton, LLP), New Delhi, India

07/1976-12/1976      Staff Accountant.

Conducted audit of public companies in accordance with Indian accounting and auditing standards and statutory requirements.

### **Consulting Experience**

Advised accounting and auditing executives from companies including Allied Signal, British Hydro Power Co., Coopers & Lybrand, Deloitte Consulting, Deloitte & Touche, KPMG, OraSure Technologies, Pan Energy, PMA Capital, and Scudder Kemper Investments on a variety of projects, such as control and risk self-assessment, balanced scorecard audit, risk-based auditing, activity-based costing, internal audit reengineering, internal control over financial reporting (ICFR) audits under SOX 404, and board governance effectiveness evaluations.

## **II.      NOTABLE AWARDS AND HONORS**

- 2021      College of Business Teaching Excellence Award, College-wide, Lehigh University
- 2020      Top 50 Undergraduate Professors of 2020, Poets & Quants, National-level Award
- 2020      Favorite Business Professors of the Class of 2020, Poets & Quants, National-level Award
- 2019      Joseph A. Silviso Faculty Merit Award, Federation of Schools of Accountancy, National-level Award.
- 2019      College of Business and Economics (CBE) Mentorship Excellence Award, College-wide, Lehigh University
- 2016      Outstanding Accounting Educator Award, Pennsylvania Institute of Certified Public Accountants (PICPA)
- 2016      Hillman Award for Excellence in Undergraduate Advising, University-wide, Lehigh University
- 2014      Donald B. and Dorothy L. Stabler Award for Excellence in Teaching, University-wide, Lehigh University
- 2009      Robert and Christine Staub Faculty Excellence Award for Undergraduate Teaching in the College of Business and Economics, College-wide, Lehigh University
- 2009      Best Plenary Session Research Paper Award for “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.
- 2008      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      William M. Lybrand Medal 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’ 89<sup>th</sup> Annual Conference, Tampa, Florida, June 18.
- 2007      Law and Policy Award, U.S. Securities and Exchange Commission, presented by then SEC Chairman Christopher Cox at the SEC’s 52<sup>nd</sup> Annual Awards Celebration Ceremony, Washington D.C., May 23. Recognized for developing SEC’s Guidance on SOX 404 for registrant managements and for working with the PCAOB team to develop and issue AS #5 auditing standard that replaced AS#2 auditing standard.
- 2007      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’ 88<sup>th</sup> Annual Conference held in June.
- 2006      Research Fellow, North Carolina State University, Enterprise Risk Management Initiative.
- 2005      Innovation in Accounting Education Award for developing and offering a graduate-level course in Corporate Governance and Business Risk to masters’ in accounting students, presented at the American Accounting Association Annual Meeting, August.
- 2003      MBA Excellence in Teaching Award, MBA Student Association, College of Business and Economics, Lehigh University.

- 2001 Carl L. and Ingeborg Beidman Excellence in Research Award, College of Business and Economics, Lehigh University.
- 2000 MBA Excellence in Teaching Award, MBA Student Association, College of Business and Economics, Lehigh University.
- 1990 Best Research Paper Award for “International Reciprocity: Where in the World Are We Headed?” presented at the Annual Meeting of the Association of Chartered Accountants in the United States, New York, NY, Summer.
- 1986 Beta Alpha Psi, Accounting Honor Society, inducted as a Ph.D. student for achieving high academic distinction, Pennsylvania State University, University Park, Pennsylvania.
- 1986 Beta Gamma Sigma, Business Honor Society, inducted as a Ph.D. student for achieving high academic distinction, Pennsylvania State University, University Park, Pennsylvania.
- 1985 Price Waterhouse Doctoral Research Fellow, Pennsylvania State University, University Park, Pennsylvania.
- 1984 Price Waterhouse Doctoral Research Fellow, Pennsylvania State University, University Park, Pennsylvania.
- 1983 Price Waterhouse Doctoral Research Fellow, Pennsylvania State University, University Park, Pennsylvania.

### III. EDUCATION

- Ph.D. *Pennsylvania State University*, University Park, Pennsylvania, 1987
- MBA *University of Connecticut*, Storrs, Connecticut, 1983
- LL.B. *Law School, University of Delhi*, India, 1980 (equivalent to J.D. in USA)
- B.Com. *Shri Ram College of Commerce, University of Delhi*, India, 1976 (with honors) (equivalent to BS in USA)

### IV. RESEARCH

#### Research Areas

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

**Journal Publications** (Google Scholar citations 1768; h-index 19; i10-index 30; accessed October 9, 2022)

Gupta, Parveen P., Kevin Lam, Heibatollah Sami, and Haiyan Zhou (2023 Forthcoming), “Boardroom Gender Diversity and Long-Term Firm Performance.” *International Journal of Disclosure and Governance*.

Gupta, Parveen P., Kevin Lam, Heibatollah Sami, and Haiyan Zhou (2022), “Do Religion and Politics Impact Corporate Governance Diversity Policy.” *Asian Review of Accounting*, vol. 30 (1), pp.1-30.

Chen, Lucy H., Saiying Deng, Parveen P. Gupta, and Heibatollah Sami (Spring 2019), “The Impact of Eliminating the 20-F Reconciliation on the Cost of Debt: An Exploratory Study.” *Journal of International Accounting Research*, vol.18 (1), pp. 1-25.

Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou (April, 2018), “Do Companies with Effective Internal Controls Over Financial Reporting Benefit from Sarbanes-Oxley Sections 302 and 404.” *Journal of Accounting, Auditing and Finance*, vol. 33 (2), pp. 200-227.

Anderson, Anne, Jill Brown and Parveen P. Gupta (November 2017), “Jurisdictional Competition for Corporate Charters and Firm Value: A Reexamination of the Delaware Effect.” *International Journal of Disclosure and Governance*, vol. 14, No. 4, pp. 341-356. Adapted and published in *Columbia Law School’s “The CLS Blue Sky Blog”* on October 16, 2017.

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*, vol. 1, Issue 1, pp. 75-87.

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.

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.

Anderson, Anne, Parveen P. Gupta, and Andrey Zaghorchev (2012), "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, vol. 3, pp. 279-308.

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. (2009 Best Research Paper Award: *Journal of Contemporary Accounting and Economics Symposium*; 2008 Vernon Zimmerman Best International Accounting Research Paper Award, 20<sup>th</sup> Asia-Pacific Conference on International Accounting Issues)

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.

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.

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. (2008 William M. Lybrand Medal for Outstanding Article in Strategic Finance)

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.

Gupta, Parveen P. and Jeffrey C. Thomson (September 2006), "Use of COSO 1992 in Management Reporting on Internal Control." *Strategic Finance*, pp. 27-33. (2007 Certificate of Merit Award for Outstanding Article in Strategic Finance)

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.

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.

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.

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.

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

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.

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.

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.

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.

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.

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.

Gupta, Parveen P. (January 1992), "International Reciprocity in Accounting: Where in the World Are We Headed?" *Journal of Accountancy*, pp. 46-54.

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.

Gupta, Parveen P. (June 1991), "Spiraling Upward." *Internal Auditor*, pp. 135-139.

### **Funded Research Monographs**

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. Sponsoring Organization: Institute of Management Accountants (IMA). 125 pages. Translated into Chinese by the Dongbei University of Finance & Economics Press, Republished in 2008.

Gupta, Parveen P. and Tim Leech (2005), *Control Deficiency Reporting: Review and Analysis of Filings during 2004*, Montvale, New Jersey: Financial Executive Research Foundation. Sponsoring Organization: Financial Executives Research Foundation (FERF). 48 pages.

Gupta, Parveen P. (2001), *Internal Audit Reengineering Survey, Model and Best Practices*, Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation. Sponsoring Organization: Institute of Internal Auditors Research Foundation (IIARF). 241 pages.

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. Sponsoring Organization: Institute of Internal Auditors Research Foundation (IIARF). 303 pages.

### **Other Research Monographs**

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.

### **Professional Books**

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.

### **Editorially Reviewed, Invited and Other Publications**

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. (5023 views as of February 28, 2017). Adapted and published as "Board Oversight of Management's Risk Appetite and Tolerance: Regulators Claim they Expect it but Change will not Come Easy," in *EDPACS: The EDP Audit, Control, and Security Journal*, 2015, Vol. 51, Issue 4, pp. 9-14. Published on-line on 16 April 2015.

Leech, Tim and Parveen P. Gupta, (Summer 2015), "What Knowledge and Skills Do Directors Need?" *Ethical Boardroom*, pp. 48-50. (7716 views as of January 25, 2016). Adapted and published as "Board Risk Oversight: What Knowledge & Skills Do Directors Need?" in *EDPACS: The EDP Audit, Control, and Security Journal*, 2015, Vol. 52, Issue 3, pp. 1-8. Published on-line on 26 October 2015.

Gupta, Parveen P. and Tim Leech (June 2015), "The Next Frontier for Boards: Oversight of Risk Culture," *Directors' Notes*, The Conference Board, New York: NY, 12 pages. Adapted and published with same title in *EDPACS: The EDP Audit, Control, and Security Journal*, 2015, Vol. 52, Issue 4, pp. 1-16. Published on-line on 13 November 2015. Abridged version published in the *Journal: Governance Directions*, September 4, 2015, Issue 8. Adapted and published in *Harvard Law School Forum on Corporate Governance and Financial Regulation*. Adapted and published in *Columbia Law School's "The CLS Blue Sky Blog"* on September 18, 2015.

Gupta, Parveen P. and Tim Leech (2014), "Risk Oversight: Evolving Expectations for Boards," *Directors' Notes*, Conference Board, New York: NY, 15 pages. Adapted and published with the same title in *EDPACS: The EDP Audit, Control, and Security Journal*, 2014, Vol. 49, Issue 3, pp. 1-21. Published on-line on 11 March 2014.

Leech, Tim and Parveen P. Gupta, (Winter 2014), "Overseeing Risk Appetite and Tolerance: Roadblocks That Need to be overcome," *Ethical Boardroom*, pp. 56-58. 11985 views as of January 25, 2017.

Gupta, Parveen P. (July 29, 2008), "Monthly Flux Analysis Has Company in Flux," *Compliance Week*.

Gupta, Parveen P. (March 13, 2006), "Auditing Executive Compensation: Carpe Diem, Internal Auditors," published by Protiviti's web portal Knowledgeleader.com, pp. 1-6.

Gupta, Parveen P. (March 2006), "Teaching Accounting Ethics by Making Principled Choices," *Ernst & Young Faculty Connection*, pp. 1.

Gupta, Parveen P. (November 8, 2004), "SEC Material Weakness Reports: Reported Control Problems," *Protiviti's web portal Knowledgeleader.com*, pp. 1-7.

Gupta, Parveen P. (August 2004), "Auditing Executive Compensation," *Internal Auditor*, pp. 31-32.

Gupta, Parveen P. (April 14, 2004), "Executive Compensation: Time for Transparency in Disclosure," *Dow Jones Corporate Governance Newsletter*, pp. 14-15.

Gupta, Parveen P. (October 2003), "Making the Right Assessment," *Internal Auditor*, pp. 71-72.

Gupta, Parveen P. (February 2001), "A Question of Ethics," *Internal Auditor*, pp. 69 & 71.

Gupta, Parveen P. (Spring 1992), Book Review of "Costing Heritage: Studies in Honor of Paul Garner by Finley O. Graves," *International Accounting Forum*.

Gupta, Parveen P. (January 1992), Book Review, "Contemporary Issues in Accounting Research by Bhabhatosh Banerjee," *The Accounting Review*, vol. 67, No. 1, pp. 231-232.

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.

Gupta, Parveen P. (Spring 1991), Book Review, "Financial Accounting by Richard F. Kochanek and A. Douglas Hillman," *Issues in Accounting Education*, pp. 152-153.

Gupta, Parveen P. (Fall 1988), Book Review, "Cadmus' Operational Auditing by David S. Kowalczyk," *Issues in Accounting Education*, pp. 455-456.

## Public Letters to the U.S. Regulatory Agencies

Open Letter to the SEC Chair Gensler on Reform of the Public Company Accounting Oversight Board (with multiple co-authors). April 19, 2021, pages 1-6. News coverage at this link: <https://tax.thomsonreuters.com/news/former-pcaob-advisers-urge-sec-chair-gensler-to-reform-audit-regulatory-board/> Also published in the Harvard Law School Forum on Corporate Governance, May 6, 2021. See <https://corpgov.law.harvard.edu/2021/05/06/reform-of-the-public-company-accounting-oversight-board-pcaob/>.

Letter to the SEC Chair Gensler on concerns about the present state of financial reporting infrastructure in the United States (with multiple co-authors). June 7, 2021, pages 1-13. News coverage at this link: <https://tax.thomsonreuters.com/news/over-30-organizations-and-individuals-press-sec-chair-gensler-to-fix-broken-financial-reporting-infrastructure/>. Also published in the Harvard Law School Forum on Corporate Governance, June 17, 2021. See <https://corpgov.law.harvard.edu/2021/06/17/repairing-the-us-financial-reporting-system/>.

Comment Letter 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 (with Tim Leech). April 1, 2005, pages 1-10. Published on the SEC website. Link: <https://www.sec.gov/news/press/4-497/tjleech9545.pdf>

## Teaching Aids

Gupta, Parveen P. (1996), *Solutions Manual to Accompany Financial Accounting Text Book by Jamie Pratt*, 3rd Edition, South-Western Publishing, 515 pages.

## Refereed Academic Conferences (papers, presentations)

Azizkhani, Masoud, Parveen P. Gupta, Heibatollah Sami, and Shen Xu, "Specialized Corporate Disclosures and Information Asymmetry in U.S. Capital Markets." *American Accounting Association Annual Meeting*, San Francisco, California, August 2019.

Azizkhani, Masoud, Parveen P. Gupta, Heibatollah Sami, and Shen Xu, "Specialized Corporate Disclosures and Information Asymmetry in U.S. Capital Markets." *Accounting & Finance Association of Australia and New Zealand Annual Meeting*, Brisbane, Australia, July 2019. Abstract published in conference proceedings.

Azizkhani, Masoud, Parveen P. Gupta, Jeong-Bon Kim, Heibatollah Sami, and Shen Xu, "Specialized Corporate Disclosures and Information Asymmetry in U.S. Capital Markets." *Annual Congress of the European Accounting Association*, Paphos, Cyprus, May 2019. Abstract published in conference proceedings.

Gupta, Parveen P., Sami, Heibatollah, and Zhou Haiyan, "COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets." *American Accounting Association Annual Meeting*, Baltimore Harbor, Maryland, August 2018.

Gupta, Parveen P., Sami, Heibatollah, and Zhou Haiyan, "COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets." *Annual Congress of the European Accounting Association*, Milan, Italy, June 2018. Abstract published in conference proceedings.

Gupta, Parveen P., Kevin C.K. Lam, Sami, Heibatollah, and Zhou Haiyan, "Do Religion and Politics Impact Corporate Workforce Diversity Policy?" *American Accounting Association Annual Meeting*, San Diego: CA, August 2017. Abstract published in conference proceedings.

Chen, Lucy, Deng, Saiying, Gupta, Parveen P., and Sami, Heibatollah, "The SECs Elimination of 20-F Reconciliation and the Cost of Debt." *International Accounting Symposium of the Asian Review of Accounting*, Hangzhou, China, June 2017.

Gupta, Parveen P., Lam, Kevin C.K., Sami, Heibatollah; and Zhou Haiyan, "Do Religion and Politics Impact Corporate Workforce Diversity Policy?" *European Accounting Association Annual Congress*, Valencia, Spain, May 2017. Abstract published in conference proceedings.

Gupta, Parveen P., Sami Heibatollah, Chen Lucy H. and Deng Saiying, "The Impact of Eliminating the 20-F Reconciliation on the Cost of Debt: An Exploratory Study." *28<sup>th</sup> Asian-Pacific Conference on International Accounting Issues*, Maui: HI, November 2016. Abstract published in conference proceedings.

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." *5<sup>th</sup> Annual India Finance Conference*, Kolkata: India, December 2015.

Gupta, Parveen P., Kevin C K Lam, Heibatollah Sami, and Haiyan Zhou, "Board Diversity and its Effect on Firm Financial and Non-Financial Performance." *American Accounting Association Annual Meeting*, Chicago: IL, August 2015. (Research Interaction Session I).

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." *European Accounting Association Annual Congress*, Glasgow: Scotland, April 2015. Abstract published in conference proceedings.

Chen, Lucy, Saiying, Deng, Gupta, Parveen P. and Sami, Heibatollah, "The SEC's Elimination of 20-F Reconciliation and Cost of Debt." *American Accounting Association Annual Meeting*, Atlanta: GA, August 2014.

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. Abstract published in conference proceedings.

Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry." *American Accounting Association Annual Meeting*, Anaheim: CA, August 5, 2013. Abstract published in conference proceedings.

Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "The SEC's Elimination of 20-F Reconciliation Information and the Cost of Debt." *Canadian Academic Accounting Association Annual Meeting*, Montreal: Canada, May 31, 2013. Abstract published in conference proceedings.

Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Public Reporting on Internal Control under Sarbanes-Oxley and Information Asymmetry." *European Accounting Association Annual Congress*, Paris: France, May 6, 2013. Abstract published in conference proceedings.

Chen, Lucy, Saiying, Deng, Gupta, Parveen P. and Sami, Heibatollah, "The SEC's Elimination of 20-F Reconciliation and Cost of Debt." *11<sup>th</sup> International Accounting Conference, Indian Accounting Association Research Foundation*, Kolkata: India, January 5, 2013. Abstract published in conference proceedings.

Chen, Lucy, Parveen P. Gupta, and Heibatollah, Sami, "The Impact of SEC's Elimination of 20-F Reconciliation, Information Assymetry and Cost of Debt." *European Accounting Association Annual Congress*, Ljubljana: Slovenia, May 5-8, 2012. Abstract published in conference proceedings.

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: LA, March 16, 2012.

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: AZ, February 23-25, 2012. Abstract published in conference proceedings.

Gupta, Parveen, P., Sami Heibatollah, and Zhou, Haiyan, "Internal Control Reporting under SOX Section 302 and Information Asymmetry." *American Accounting Association Annual Meeting*, Denver: CO, August 6-10, 2011. Abstract published in conference proceedings.



Gupta, Parveen P., Sami Heibatollah, and Zhou, Haiyan, "Internal Control Reporting under SOX Section 302 and Information Asymmetry." *European Accounting Association Annual Congress*, Rome: Italy, April 20-22, 2011. Abstract published in conference proceedings.

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: NM, January 13-15, 2011. Abstract published in conference proceedings.

Gupta, Parveen P., Gopal Krishnan, and Wei Yu, "Do Auditors Allow Earnings Management when Audit Fee is Low?" *American Accounting Association Annual Meeting*, San Francisco: CA, July 31-August 4, 2010. Abstract published in conference proceedings.

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." *American Accounting Association Annual Meeting*, San Francisco: CA, July 31-August 4, 2010. Abstract published in conference proceedings.

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." *Annual Meeting of the American Accounting Association*, Forum Session, New York: NY, August 1-5, 2009.

Gupta, Parveen P., Heibatollah Sami, and Haiyan Zhou, "Compliance with Internal Control Provisions of Sarbanes-Oxley Act and Information Asymmetry." *American Accounting Association Annual Meeting*, New York: NY, August 1-5, 2009. Abstract published in conference proceedings.

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." *European Accounting Association Annual Congress*, Tampere: Finland, May 12-15, 2009. Abstract published in conference proceedings.

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: IL, March 4-7, 2009.

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: People's Republic of China, January 3-4, 2009.

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?" *20<sup>th</sup> Asia-Pacific Conference on International Accounting Issues*, Paris: France, November 9-12, 2008.

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.

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*, Arlington: VA, April 2008. Abstract published in the proceedings.

Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Corporate Board Networks and Corporate Governance." *Eastern Finance Association Annual Meetings*, St. Pete Beach: FL, April 9-12, 2008.

Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Corporate Board Networks and Corporate Governance." *Mid-west Finance Association Annual Meetings*, San Antonio: TX, February 27-March 1, 2008.

Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *Financial Management Association Annual Meeting*, Salt Lake City: UT, October 11-14, 2007. Abstract published in the proceedings.

Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "Which Came First: Corporate Governance or Firm Performance," *Eastern Finance Association Annual Meetings*, New Orleans: LA, April 18-21, 2007.

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?" *Annual Meeting of the American Accounting Association*, Forum Session, Washington: D.C., August 7-9, 2006.

Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *27<sup>th</sup> McMaster World Congress on Corporate Governance*, Hamilton, Ontario: Canada, January 25-27, 2006. Abstract published in the proceedings.

Badescu, Mihai, Dearden, Jim and Gupta, Parveen P. "An Empirical Investigation into the Endogenous Nature of the Relationship between Corporate Governance and Firm Performance," *27<sup>th</sup> McMaster World Congress on Corporate Governance*, Hamilton, Ontario, Canada, January 25-27, 2006. Abstract published in the proceedings.

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?" *27<sup>th</sup> McMaster World Congress on Corporate Governance*, Hamilton, Ontario: Canada, January 25-27, 2006. Abstract published in conference proceedings.

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: CA, January 12-13, 2006. Abstract published in the proceedings.

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?" *Second Annual Workshop on Corporate Governance, European Institute for Advanced Studies in Management*, Brussels: Belgium, November 2005. Abstract published in the on-line conference proceedings.

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 American Accounting Association*, Forum Session, San Francisco: CA, August 2005.

Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *British Accounting Association Annual Conference*, Herriot-Watt University, Edinburgh: England, March 30-April 1, 2005. Abstract published in the proceedings.

Gupta, Parveen P., Duane B. Kennedy, and Samuel W. Weaver, "Corporate Governance Scores, Tobin's Q, and Firm Performance: Evidence from Canadian Capital Markets," *1<sup>st</sup> Annual Workshop on Corporate Governance organized by European Institute for Advanced Studies in Management*, (November), Brussels: Belgium, November, 2004. Abstract published in the proceedings.

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.

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: TX, August 1997. Abstract published in proceedings.

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.

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: NJ, April 11-13, 1991. Abstract published in proceedings.

Gupta, Parveen P., "International Reciprocity or Territorial Imperative: Where in the World Are We Headed," *Canisius College Accounting Conference*, Niagara Falls: NY, October 19-20, 1990. Abstract published in proceeding.

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: NY, October 19-20, 1990. Abstract published in proceedings.

Gupta, Parveen P., "Evolution of Operational Auditing: A Comparative Study of its Development in the Private and Public Sectors," *American Accounting Association Annual Meeting*, Toronto: Canada, August 9-11, 1990. Abstract published in proceedings.

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*, New York: NY, April 1990.

Gupta, Parveen P., "History of Operational Auditing," *Annual Mid-Atlantic Regional Meeting of the American Accounting Association*, Wilmington: DE, April 1989.

Gupta, Parveen P., "Audit Task Complexity and Size as Determinants of Intra-Unit Structure of Audit Teams," *American Accounting Association Annual Meeting*, Orlando: FL, August 15-17, 1988. Abstract published in proceedings.

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: PA, March 28-30, 1988. Abstract published in the proceedings.

#### **Invited Presentations/Panels and Keynotes at Academic and Industry Conferences**

Gupta, Parveen P., Sami, Heibatollah, and Zhou Haiyan, "COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets." *Research Workshop at the Marist College*, Poughkeepsie, NY, May 2018. Academic.

Gupta, Parveen P., Sami, Heibatollah, and Zhou Haiyan, "COSO 2013 Internal Control Framework for SOX 404 Compliance and Information Asymmetry in U.S. Capital Markets." *Research Workshop at the City University of Hong Kong*, Hong Kong, February 2018. Academic.

"Supply and Demand for Accountants: How Does Hiring into Advisory Affect Hiring into Audit and Tax," (Moderator for the Panel with Steve Matzke from the AICPA, Natasha Stough from EY and Chelsie Marton from Grant Thornton), *Accounting Program Leaders' Group/Federation of Schools of Accountancy Annual Joint Seminar*, Phoenix: AZ, February 10, 2017. Academic.

"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: GA, February 12, 2016. Academic.

"Do We Need a Better (or Different) Governance Model for the 21<sup>st</sup> Century?" Keynote Address, *11<sup>th</sup> International Accounting Conference*, Indian Accounting Association Research Foundation, Kolkata, India, January 6, 2013. Academic.

"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: GA, February 13, 2011. Academic.

“Does One Size fit All Governance Work?” Keynote Address, *MISTI 2010 Conference on Governance, Risk and Compliance*, New York: NY, December 1, 2010. Industry.

“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), *American Accounting Association Annual Meeting*, San Francisco: CA, August 2, 2010. Academic.

“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 Annual Faculty Consortium*, Chicago: IL, May 13, 2010. Academic.

“Management Reporting on Internal Control under the COSO 1992 Framework: Fact or Fiction.” *Sixth Annual Summit on Auditing and Governance*, MIS Training Institute, New York: NY, December 2007. Industry.

“SEC’s Management Guidance on Assessing Internal Controls under Section 404 (a).” *Sixth Annual Summit on Auditing and Governance*, MIS Training Institute, New York: NY, December 2007. Industry.

“Boot camp Session on Teaching Ethics,” (Panelist with Kevin Misiewicz and C. William Thomas). *American Accounting Association Annual Meeting*, Chicago: IL, August 5-8, 2007. Academic.

“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*, Association to Advance Collegiate Schools of Business (AACSB), Atlanta: GA, June 2007. Academic.

“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: VA, Fall 2006. Academic.

“Award Winning Course: Corporate Governance and Business Risk,” *Conference on Graduate Programs, Undergraduate Programs and Emerging Curricula*, Association to Advance Collegiate Schools of Business (AACSB), Scottsdale: AZ, November 2006. Academic.

“Teaching Corporate Governance to Accounting Students,” (Panelist with Ganesh Krishnamurthy, Northeastern University and Roger Raber, President, National Association of Corporate Directors), *American Accounting Association Annual Meeting*, Washington: D.C., August 2006. Academic.

“Getting it Right on SOX Compliance: Root Causes and Innovative Implementation Approaches,” (with Tim Leech, and Jeffrey Thomson). *87<sup>th</sup> Annual Conference of the Institute of Management Accountants*, Las Vegas: NV, June 19, 2006. Academic.

“Award Winning Course: Corporate Governance and Business Risk,” *Faculty Conference on Learning*, Association to Advance Collegiate Schools of Business (AACSB), St. Petersburg: FL, June 2006. Academic.

“The Challenges of Remediating Weaknesses and How to Overcome Them,” (with Brad Zolkoske). *Sarbanes-Oxley Strategic Symposium*, MIS Training Institute, Las Vegas: NV, March 2006. Industry.

“Analysis of Internal Control Disclosures: 2004 vis-à-vis 2005.” *Sarbanes-Oxley Strategic Symposium*, MIS Training Institute, Las Vegas: NV, March 2006. Industry.

“Sarbanes-Oxley: The Devil is in Details,” (with Tim Leech). *Audit Directors Roundtable*, New York Chapter, Institute of Internal Auditors, New York: NY, December 2005. Industry.

“Good Governance and Adherence to Federal Sentencing Guidelines: A Profitable Joint Venture.” *Fourth Annual Summit on Auditing and Governance*, MIS Training Institute, New York: NY, December 2005. Industry.

“Auditing Executive Compensation.” *Fourth Annual Summit on Auditing and Governance*, MIS Training Institute, New York: NY, December 2005. Industry.

“Auditing Executive Compensation.” Keynote Speech, *10<sup>th</sup> Annual International Forum on Internal Audit and Business Risk*, Amsterdam, Holland, November 2005. Industry.

“Corporate Governance Research,” (Panelist with Tim Monahan and Jayanthi Krishnan), *Philadelphia Area Research Symposium*, Villanova University, PA, September 2005. Academic.

“Review and Analysis of Control Deficiency Reporting under the Sarbanes-Oxley Act,” *Deloitte Foundation/Federation of Schools of Accountancy Annual Faculty Consortium*, Chicago: IL, May 2005. Academic.

“Analysis of Internal Control Disclosures under Sections 302/404: Lessons for Internal Audit.” *Sixteenth Annual Super Strategies Audit Best-Practices Conference*, MIS Training Institute, Las Vegas: NV, April 2005. Industry.

“Collaborating with Great University Internal Audit Programs,” (with Kurt Redding and Glenn Sumner). *Sixteenth Annual Super Strategies Audit Best-Practices Conference*, MIS Training Institute, Las Vegas: NV, April 2005. Industry.

“Auditing Executive Compensation.” *Sixteenth Annual Super Strategies Audit Best-Practices Conference*, MIS Training Institute, Las Vegas: NV. April 2005. Industry.

“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: PA, February, 2005. Academic.

“SEC Material Weakness Reports: What are the Real Control Problems?” *Enterprise Risk Assessment and Control Self-Assessment Conference, Institute of Internal Auditors*, Las Vegas: NV, 9 September 2004. Industry.

“Sarbanes-Oxley and the Internal Auditor.” *Lehigh Valley Chapter*, Institute of Internal Auditors, Allentown, PA, November 2002. Industry.

“Balanced Scorecard and Business Strategy” *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, Bethlehem: PA, July 8-11, 2002. Industry.

“A Framework for Rejuvenating, Realizing, and Re-optimizing the Internal Audit Function.” *Financial Services and Utilities Conference*, Institute of Internal Auditors, Orlando, FL, October 2001. Industry.

“Balanced Scorecard and DuPont as a Strategic Management Tool.” *Indo-Gulf Industries*, New Delhi, India, August 2001. Industry.

“Balanced Scorecard and Business Strategy” *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, Bethlehem: PA, July 2001. Academic.

“Best Practices in Risk Assessment.” *Lehigh Valley Chapter*, Institute of Internal Auditors, Allentown, PA, February 2001. Industry.

“Internal Audit Reengineering: Lessons for Practitioners.” *Lehigh Valley Chapter*, Institute of Internal Auditors, Allentown, PA, January 2001. Industry.

“Balanced Scorecard and Business Strategy” *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, Bethlehem, PA, June 28, 2000. Academic.

“Integrated Risk Management.” *Philadelphia Chapter’s Spring Conference*, Institute of Internal Auditors, King of Prussia, PA, April 1998. Industry.

“Control/Risk Self-Assessment.” *Philadelphia Chapter’s Spring Conference*, Institute of Internal Auditors, King of Prussia, PA, April 1998. Industry.

“Corporate Risk Management.” *Institute of Management Technology*, Ghaziabad, Uttar Pradesh, India, January 1998. Industry.

“Understanding Accounting Information and Annual Reports” *Global Village for Future Leaders of Business and Industry*, Iacocca Institute, Lehigh University, Bethlehem, PA June 28, 1997. Industry.

“Strategic Vision for Internal Auditing.” *KPMG Peat Marwick Internal Audit Worldwide Center for Excellence Conference*, Maui, HI, April 1997. Industry.

"Accounting, Behavior and Organizations: Linking Research and Practice: Addressing the ‘So What’ Question and Synergies for Managing the Academic's Time Demands." Panelist, *Annual Meeting of the Northeast Region*, American Accounting Association (Accounting, Behavior and Organization Section), New York: NY, April 1996. Academic.

“Introducing International Accounting into the Accounting Curriculum." Panelist, *Annual Meeting of the Mid-Atlantic Region*, American Accounting Association (International Accounting Section), Arlington: VA, April 1994. Academic.

“Important Accounting Issues Regarding Various Differences Internationally.” Panelist, *Annual Meeting of the Mid-Atlantic Region*, American Accounting Association (International Accounting Section), Atlantic City: NJ, March/April, 1994. Academic.

"North American Free Trade Agreement and Its Implications for Accounting." Panelist, *Annual Meeting of the Mid-Atlantic Region*, American Accounting Association (Public Interest Section), Washington, D.C., April 1993. Academic.

“An Agenda for Academic Research in Internal Auditing: A Contingency Theory View.” *Price Waterhouse Professors’ Annual Auditing Symposium*, Orlando: FL, August 1988. Academic.

"Auditors and the Detection of Fraud.” *Martindale Center’s Executive-in-Residence Program*, Lehigh University, Bethlehem, PA (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 Presentations to Regulatory Agencies**

“COSO 1992 Control Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices,” IMA Funded research findings presented to the Committee of the Sponsoring Organizations (COSO) of the Treadway Commission on Fraudulent Financial Reporting. *COSO Board Meeting*, New York City: NY, July 10, 2006.

“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., February 23, 2006.

“Proposals for Reforming Sarbanes-Oxley Sections 302/404 Rules and Regulations” (with Tim Leech), *Public Company Accounting Oversight Board (PCAOB)*, Washington, D.C., March 2005.

### **Invited Webinars and Interviews**

“The Board’s Role in Risk Oversight” (with Tim Leech, Managing Director at Risk Oversight Solutions and Richard Clayton, Research Director at CtW Investment Group), Webinar, Proxy Mosaic Dialogue Series. July 28, 2015.

“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.

“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 Broadcast from the Studios of the SEC Historical Society, Washington, D.C., October 10, 2013.

“Implementing Risk Management: Part II” (with Sanjay Gupta, Senior Manager, Ernst & Young), *Risk Management and Internal Control, Webinar*, Institute of Management Accountant, Montvale: NJ, November 4, 2009.

“Implementing Risk Management: Part I” (with Paul Walker, Dearden Business School), *Risk Management and Internal Control, Webinar*, Institute of Management Accountants, Montvale: NJ, October 7, 2009.

“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, Montvale: NJ, September 16, 2009.

“Financial Crisis and Future of ERM: More or Less,” *Risk Management and Internal Control, Webinar*, Institute of Management Accountants, Montvale: NJ, August 6, 2009.

“An Interview with Cynthia Cooper...WorldCom: What Went Wrong and Lessons Learned.” *Virtual Guest Lecture Series*, John Wiley & Sons, November 5 and 8, 2007.

“Taking Action: Hot Innovations for Burning Compliance Issues,” (Panelist with Tim Leech and Jeff Thomson), *Webinar*, Institute of Management Accountants, Montvale: NJ, December 2005.

### **Discussant (Research papers at Conferences)**

- 2016 28<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Maui, HI.
- 2015 Symposium of the Journal of Contemporary Accounting and Economics, Kuala Lumpur, Malaysia.
- 2012 American Accounting Association Annual Meeting, Washington, D.C.
- 2009 Special Joint Symposium of Contemporary Accounting Research and Journal of Contemporary Accounting and Economics, Hong Kong, People’s Republic of China.
- 2008 American Accounting Association Annual Meeting, Anaheim, CA.
- 2007 American Accounting Association Annual Meeting, Chicago, IL.
- 2006 American Accounting Association Annual Meeting, Washington, D.C.
- 2005 American Accounting Association Annual Meeting, San Francisco, CA.
- 1995 American Accounting Association Annual Meeting
- 1990 Canisius College Accounting Conference, Buffalo, NY.
- 1989 Mid-Atlantic Regional Meeting, American Accounting Association, Wilmington, DE.
- 1988 Academy of International Business Annual Meeting, San Diego, CA.
- 1987 Academy of International Business Annual Meeting, Chicago, IL

### **Industry Research Collaborations**

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

### **Research Funding/Grants**

- 2014-present William L. Clayton Distinguished Professorship Funds, Lehigh University.
- 2016-22 Research Assistant Funding, College of Business and Economics, Lehigh University.
- 2015-16 Research Grant, “Enhanced Financial and Internal Control Audits Using Data Analytics,” PricewaterhouseCoopers INQUIRIES Program (with Jim Hall, Henry Korth, and Neal Snow).
- 2012 Research Grant, “Stealth Restatements and Information Asymmetry,” PricewaterhouseCoopers INQUIRIES Program (with Heibatollah Sami and Kevin Lam).
- 2009-10 Research Grant, “Implementation Experiences of the Non-Accelerated Filers with SOX 404,” Institute of Management Accountants, Montvale, NJ.
- 2008 CBE/Martindale Center Research Grant, (with Heibatollah Sami) College of Business and Economics, Lehigh University.
- 2006-07 U.S. Securities and Exchange Commission, Division of Corporation Finance, Academic Fellowship.

2005-06	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	CBE/Martindale Center Research Grant, (with Anne Anderson) College of Business and Economics, Lehigh University.
2004-05	Research Grant, “COSO 1992 Framework and Management Reporting on Internal Control: Survey and Analysis of Implementation Practices,” Institute of Management Accountants, Montvale, NJ.
2004-05	Research Grant, (with Tim Leech) “Analysis of Control Deficiency Disclosures,” Financial Executive Research Foundation, Florham Park, NJ.
2004	CBE/Martindale Center Research Grant, (with Jack Paul) College of Business and Economics, Lehigh University.
2001	Provost’s Travel Research Grant, Lehigh University.
2001	Summer Research Grant, College of Business and Economics, Lehigh University.
2000	Summer Course Development Grant, Department of Accounting, Lehigh University.
1998-00	Research Grant, “Internal Audit Reengineering,” Institute of Internal Auditors Research Foundation, Altamonte Springs, FL.
1994	Un-sponsored Research Grant, Lehigh University.
1993	Summer Research Grant, College of Business and Economics, Lehigh University.
1992-95	Research Grant, (with Manash Ray), “Total Quality Management and Internal Auditing,” Institute of Internal Auditors Research Foundation, Altamonte Springs, FL.
1990	Summer Research Grant, Department of Accounting, Lehigh University.
1989	Un-sponsored Research Grant, Lehigh University.
1989	Summer Research Grant, College of Business and Economics, Lehigh University.
1987	Un-sponsored Research Grant, Lehigh University.
1987	Union Bank Research Grant, Lehigh University.
1986	Michael J. Barrett Doctoral Dissertation Research Grant, Institute of Internal Auditors Research Foundation, Altamonte Springs, FL.
1984-85	Price Waterhouse Doctoral Fellowship in Auditing Research, Penn State University, University Park: PA.
1983-84	Price Waterhouse Doctoral Fellowship in Auditing Research, Penn State University, University Park: PA.

## V. TEACHING

### Undergraduate

#### *Lehigh University*

Introduction to Financial Accounting (3-credits)  
 Introduction to Managerial Accounting (3-credits)  
 Introduction to Accounting (3-credits)  
 Intermediate Accounting, I (3-credits)  
 Special Topics in Current Accounting (3-credits)  
 Directed Reading in *Wall Street Journal* (1-credit)

#### *Pennsylvania State University*

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

### Graduate

Corporate Financial Reporting for Managers and Investors (3-credits)  
 Managing Physical and Financial Resources (4-credits)  
 Managerial Accounting (3-credits)  
 International Accounting (3-credits)



Financial and Managerial Considerations in Supply Chain Management (3-credits)  
International Financial Reporting Standards (3-credits)  
Governance, Risk and Control (3-credits)  
Balance Scorecard (1-credit)  
Total Quality Management and Reengineering the Internal Audit (1-credit)

**Student Research Supervision**  
**Doctoral Dissertation (Committee Member)**

Andrey G. Zagorchev (2008-10), "Three Papers in Financial Structure and Corporate Governance." Lehigh University  
Mihai Badescu (2004-08), "Three Papers in Corporate Governance." Lehigh University  
Rahmi E. Aktug (2008-10), "Essays on Sovereign Risk." Lehigh University

**MBA Independent Study Advising and MSE Thesis Advising**

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

**Undergraduate**

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

**Executive Education**

"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, PA, May 8, 2008.

"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: NY, October, 2007.

"Teaching Corporate Governance and Business Risk," Half-day Workshop, *Annual Meeting of the American Accounting Association*, Chicago: IL, August 5-8, 2007.

"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: SC, January 11-13, 2007.

"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: IL, August 5-8, 2007.

“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.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Minneapolis, MN, July 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Calgary: Canada, June 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Toronto: Canada, June 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Los Angeles: CA, June 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Chicago: IL, May 2005

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Baltimore: MD, March 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, San Francisco: CA, March 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Orlando: FL, February 2005.

“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 for MBA Students, Lehigh University, January 2005.

“Sarbanes-Oxley Control Deficiency Reporting: What You Really Need to Know,” (with Tim Leech), one-day long Executive Education Workshop, Newark: NJ, December 2004.

“Determining Control Deficiencies,” Enterprise Risk Management and Control Self-Assessment Conference, Half-day long Workshop, Institute of Internal Auditors, Las Vegas, NV, September 2004.

“Balanced Scorecard as a Tool to Ensure Accountability in School Districts” Half-day long Workshop, College of Education, Lehigh University, Bethlehem, PA, November 2001.

“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 to MBA Students, Lehigh University, April 27 and 28, 2001.

“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 to MBA Students, Lehigh University, July 9-10, 1999.

“Integrating Business Process Reengineering and Total Quality Management to achieve Breakthrough Improvements in the Bottom Line” Two-day long Seminar to MBA Studiers, Lehigh University, June 2 and 3, 1999.

“Understanding Corporate Financial Reporting for Effective Decision Making,” Half-day long Workshop, 13<sup>th</sup> Manufacturing Systems Conference: Competing in a Global Manufacturing Environment, Lehigh University, May 24-25, 1999.

“Integrated Risk Management” Half-day long Seminar, Lehigh Valley Chapter, Institute of Internal Auditors, Lehigh University, Bethlehem, PA, 17 November 1997

"Corporate Financial Reporting for Engineers" Two-day long Seminar, Masters in Management of Technology Program, Lehigh University, 23-24 August 1997.

"Total Quality Management" Two-day long Seminar to MBA Students, Lehigh University, May 1997.

"Corporate Financial Reporting for Engineers" 2-daylong Seminar, Masters in Management of Technology Program, Lehigh University, August 1996.

"Total Quality Improvement Process and the Internal Audit Function" (with Manash Ray), Two-day long Seminar, Lehigh Valley Chapter, Institute of Internal Auditors, Lehigh University, Bethlehem, Pennsylvania, March 1996.

"Ratio Analysis and the Corporate Auditor." *KPMG Peat Marwick/General Electric BMP Seminar*, Lake Bolton, New York, February 1996.

"Corporate Financial Reporting for Engineers" Two-day long Seminar, Masters in Management of Technology Program, Lehigh University, August 1994.

"Corporate Financial Reporting for Engineers" Two-day long Seminar, Masters in Management of Technology Program, Lehigh University, August 1993.

"Accounting as an Information System for Small Businesses." *Small Business Development Center*, Lehigh University, April 1991.

## **VI. SERVICE**

### **Editorial Review Boards**

*Current Issues in Auditing* 2006-current  
*Asian Review of Accounting*, 2013-current  
*Journal of Accounting Education*, 2016-present  
*International Journal of Disclosure and Governance*, 2008-2015  
*Journal of International Accounting, Auditing and Taxation*, 1992-1993  
*Internal Auditor*, 1991-1993

### **Ad-hoc Reviewer**

*Journal of Accounting, Auditing and Finance*, 2018  
*Vikalpa: The Journal for Decision Makers*, 2017  
*Strategic Finance*, 2007-present  
*IMA Educational Case Journal*, 2008-present  
*Canadian Journal of Administrative Sciences*, 2010  
*Accounting Horizons*, 2005, 2004, 2001, 2000  
*Accounting and the Public Interest*, 2005  
*International Journal of Technology Management*, 2004  
*Journal of Accounting and Public Policy*, 2000, 1999  
*Behavioral Research in Accounting*, 1997, 1996  
*Accounting Enquiries: A Research Journal*, 1991-1994  
*Mid Atlantic Journal of Business*, 1993

### **Conferences (Reviewer)**

Annual Meetings of the American Accounting Association, 2018, 2017, 2015, 2012, 2008, 2007, 2006, 2005, 2003, 1995, 1991  
Annual European Accounting Association Conference, Scientific Review Committee, 2013  
Annual Journal of Contemporary Accounting and Economics Symposium, Hong Kong Polytechnic University, 2011  
Annual Ethics Research Symposium, American Accounting Association, 2010, 2009, 2005  
Mid-Year Conference, Auditing Section, American Accounting Association, 2008, 2007, 2006

Annual Meeting, Mid-Atlantic Region, American Accounting Association, 2010, 2004, 2003, 1995, 1990, 1988  
 Annual Mid-Year Conference, Accounting, Behavior and Organizations Section, American Accounting Association, 2003, 1997, 1996  
 Annual Meetings of the Academy of International Business, 1992, 1991, 1988  
 Research Conference, International Accounting Section, American Accounting Association, 1997  
 Annual Meeting, Southeast Region, Academy of International Business, 1990

### **Editorial Contributions (Other)**

As a Member of the Risk Management and Governance (RMG) Board of the Canadian Institute of Chartered Accountants (CICA), during the three-year term (2001-03), I contributed to the content and edited the following publications that the RMG Board issued for Canadian corporate directors:

2005 20 Questions Directors should Ask about Internal Auditing  
 2004 Financial Aspects of Governance: What Boards Should Expect from CFOs  
 2004 20 Questions Directors should ask about Director Compensation  
 2004 20 Questions Directors should Ask about Internal Audit  
 2003 20 Questions Directors should Ask about Management's Discussion and Analysis  
 2003 20 Questions Directors should ask about Strategy  
 2003 20 Questions Directors should ask about Risk  
 2003 20 Questions Directors should ask about Executive Compensation  
 2003 20 Questions Directors should ask about their Role in Pension Governance  
 2003 Strategic Planning: What Boards should expect from CFOs

### **Conference Organizing (Chair, Co-chair, Organizing Committee)**

2018 Deloitte/Federation of Schools of Accountancy Annual Symposium, May 18-19, Westlake, TX, (co-chair with Rebecca Shortridge)  
 2017 Deloitte/Federation of Schools of Accountancy Annual Symposium, May 19-20, Westlake, TX (chair)  
 2016 New Chair Symposium, Accounting Program Leadership Group, Annual Meeting of the American Accounting Association, August 6-10, New York, NY, (organizing committee)  
 2014 Accounting Program Leadership Group Annual Symposium, American Accounting Association, February 9-11, San Antonio, TX, (co-chair with Sharon Lassar)  
 2013 Accounting Program Leadership Group Annual Symposium, American Accounting Association, February 10-12, San Diego, CA, (organizing committee)  
 2008 First Annual Mid-Year Meeting, Public Interest Section, American Accounting Association, April 11-12, Arlington, VA (co-chair)  
 2006 Eleventh Annual Ethics Research Symposium, American Accounting Association, August 6-9, Washington, D.C. (chair)

### **AACSB Accreditation**

Served a three-year term (2017-2020) as a member of AACSB's Accounting Accreditation Committee (AAC) which oversees initial accreditation and continuous improvement review processes to ensure that the AACSB accounting accreditation standards are applied consistently and team recommendation are equitable across teams and programs reviewed. Since 2007, I have served as a chair and a team member of several accounting accreditation peer review teams. I have also led accreditation efforts at Lehigh for the Accounting Department.

### **Leadership Appointments (External)**

2022-current Member, Investor Advisory Board, The Public Company Accounting Oversight Board  
 2016-24 Member, Board of Advisors, SEC Historical Society  
 2017-20 Member, Accounting Accreditation Committee, American Association of Collegiate Schools of Business  
 2018-19 Past President, Federation of Schools of Accountancy  
 2017-19 Member, Investor Advisory Board, The Public Company Accounting Oversight Board  
 2017-18 President, Federation of Schools of Accountancy

2016-17 Vice President, Federation of Schools of Accountancy.  
2016-18 Secretary and Treasurer, Accounting Program Leadership Group, American Accounting Association  
2015-18 Member, Investor Advisory Group, Public Company Accounting Oversight Board (PCAOB)  
2015-16 Treasurer, Federation of Schools of Accountancy.  
2015-16 Vice President—Strategic Planning, Accounting Program Leadership Group, American Accounting Association  
2014-15 Member, Committee to Select Notable Contributions to the Auditing Literature Award, Auditing Section, American Accounting Section  
2014-15 Member, Notable and Distinguished Contributions to Accounting Literature Award Selection Committee  
2013-14 Co-Chair, Annual Accounting Programs Leadership Group/Federation of Schools of Accountancy Annual Symposium  
2012-19 Board Member, Federation of Schools of Accountancy  
2011-12 Chair, Governance Committee, American Accounting Association.  
2008-09 Chair, Assessment Committee, Teaching, Learning, and Curriculum Section, American Accounting Association.  
2007-13 Board Member, Board of Governors, Lehigh Valley Chapter of Institute of Internal Auditors.  
2006-08 Chair, Mid-Year Conference Planning Committee, Public Interest Section, American Accounting Association  
2006-07 Committee Chair, Professionalism & Ethics Committee, American Accounting Association.  
2005-06 Senior Academic Advisor on Sarbanes-Oxley, Institute of Management Accountants (IMA)  
2005-06 Director, Eleventh Annual Ethics Research Symposium, American Accounting Association  
2005-06 Vice President, Lehigh Valley Chapter, Institute of Internal Auditors  
2001-03 Board Member, Risk Management and Governance Board (formerly the Criteria on Control—CoCo Board) of the Canadian Institute of Chartered Accountants (CICA)  
2001-02 Vice President, Lehigh Valley Chapter, Institute of Internal Auditors  
1994-96 Chair, Budget Committee, International Accounting Section, American Accounting Association.  
1992-93 Chair, Outstanding Dissertation Award Committee, International Accounting Section, American Accounting Association  
1991-97 Associate Trustee, Lehigh Valley Chapter, Institute of Internal Auditors  
1990-92 Chair, Service Listing Committee, International Accounting Section, American Accounting Association

### **Other Appointments (External)**

2015-20 Member, Research Committee, Financial Executives International Research Foundation  
2012-16 Member, Committee on Governance, Risk and Compliance, Financial Executives International  
2010-11 Member, Nominations Committee, Accounting Program Leadership Group, American Accounting Association  
2009-11 Member, By-Laws Committee and the Governance Task Force, American Accounting Association  
2008-11 Member, Professional Issues Committee, Institute of Internal Auditors  
2008-09 Member, By-laws Committee, Public Interest Section, American Accounting Association  
2008-09 Member, Second Mid-Year Conference Planning Committee, Public Interest Section, American Accounting Association  
2005-06 Member, Accounting Exemplar Award Selection Committee, Public Interest Section, American Accounting Association  
2005-06 Member, Practice Advisory Council’s Education Initiative Task Force, Auditing Section, American Accounting Association  
2005-07 Member, Practice Advisory Committee, Auditing Section, American Accounting Association  
2004-09 Member, Professionalism & Ethics Committee, American Accounting Association  
2004-?? Member Program Advisory Board, National Association of Corporate Directors, Philadelphia Chapter, Pennsylvania  
2003-04 Member, Institute of Internal Auditors’ Lehigh Valley Chapter Academic Relations Committee  
2001-03 Member, Education Committee, Financial Executives International  
1997-00 Member, International Quality Committee, Institute of Internal Auditors

- 1996-97 Program Coordinator, Mid-Atlantic Region, International Accounting Section, American Accounting Association
- 1996-97 Member, Membership Committee, International Accounting Section, American Accounting Association
- 1993-94 Member, Nominations Committee, International Accounting Section, American Accounting Association
- 1991-97 Administrator and Proctor, Certified Internal Auditor Examination, Lehigh Valley Chapter, Institute of Internal Auditors
- 1991-92 Publication Columnist, International Accounting Section, American Accounting Association
- 1991-92 Member, Education and Library Committee, International Accounting Section, American Accounting Association
- 1990-92 Member, Education Committee, International Accounting Section, American Accounting Association

### **Discipline Service to Academy**

- 2016 Session Chair, 28<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Maui, HI.
- 2015 Session Chair, Symposium of the Journal of Contemporary Accounting and Economics, Kuala Lumpur, Malaysia.
- 2013 Moderator, 11<sup>th</sup> International Accounting Conference, Indian Accounting Association Research Foundation, Kolkata, India.
- 2012 Moderator, American Accounting Association Annual Meeting, Washington, D.C.
- 2008 Moderator, American Accounting Association Annual Meeting, Anaheim, CA.
- 2006 Moderator, American Accounting Association Annual Meeting, Washington, D.C.
- 2005 Moderator, American Accounting Association Annual Meeting, San Francisco, CA.
- 2005 Moderator, 10<sup>th</sup> Annual Ethics Research Symposium, American Accounting Association, San Francisco, CA.
- 1998 Session Co-Chair, 12<sup>th</sup> Annual Conference with Industry, Center for Manufacturing Systems Engineering, Lehigh University, Bethlehem, PA.
- 1997 Session Co-Chair, 11<sup>th</sup> Annual Conference with Industry, Center for Manufacturing Systems Engineering, Lehigh University, Bethlehem, PA.
- 1993 Moderator, Lehigh University Auditing Education Conference, Bethlehem, PA.
- 1990 Moderator, American Accounting Association Annual Meeting.

### **Department/College/University Service**

#### ***Department of Accounting***

- Coordinator, ACCT 151: Introduction to Financial Accounting, 2018-present
- Chair, Accounting Department Student Award Selection Committee, 2016-present
- Member, M.S. In Accounting Program Review Committee, 2018-19
- Co-Director, Dorm Room to Board Room: A Professional Development Program for Accounting Majors, 2014-15.
- Co-Director, Accounting Major Senior Dinner, Awards Celebration and Beta Alpha Psi Initiation, 2013-15.
- Co-Chair, Assistant Professor Recruiting Committee, 2007-16.
- Co-Chair, Perella Chair of Accounting Recruiting Committee, 2007-08, 2014-15.
- Advisor, Accounting Majors, 2007-16, 2005-06.
- Mentor, Accounting Majors, 2016-present.
- Advisor, Accounting Club, 2007-16.
- Chair, UG Accounting Program Curriculum Assessment and Improvement Committee, 2010-16.
- Member, MSAIA Program Curriculum Assessment and Improvement Committee, 2010-16.
- Chair, William N. and Andrew P. Segal Endowed Accounting Speaker Series, 2004-present.
- Chair, Accounting Department Executive-in-Residence and Leadership Visitors, 1998-2016.
- Member-Ex-Officio, MS in Accounting Admissions Committee, 2007-16.
- Conference Co-Director, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2011-12.
- Conference Director, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2004-2006.

Co-Conference Chair, Annual Lehigh University Accounting Professionalism Conference for Undergraduate Accounting Majors, 2003.  
Instructor, EY Accounting Career Awareness Program (ACAP), 2001-03.  
Faculty Co-Vice President, Beta Alpha Psi, 1997-2000.  
Member, Recruiting Committee, 2007-08, 2005-06, 1999-2001.  
Member, Pew Course Redesign Grant Team, 2000-01.  
Member, Masters in Accounting Program Development Committee, 1996-2000.  
Member, Accounting Program Re-accreditation Committee, 1995-2000.  
Faculty Vice President, Beta Alpha Psi, 1993-1995, (Lehigh University Chapter awarded an Outstanding Achievement Award and a Merit Status by the National Office of the Beta Alpha Psi).  
Member, ICES Student Evaluation Review Committee, 1988-89.  
Coordinator, Coopers & Lybrand Accounting Department Colloquia, 1990-1993.  
Member, Accounting Department Accounting Education Change Commission (AECC) Proposal Committee, 1990.

### ***College of Business***

Chair, Promotion and Tenure Committee, 2016-2022.  
Member, Staub Excellence in Teaching Award Selection Committee, 2020, 2014, 2013.  
Member, Senior Associate Dean's Heads Council, 2014-2016.  
Member, Dean's Executive Committee, 2007-2014.  
Member, Beta Gamma Sigma Student Selection Committee, 2013-2017.  
Member, commCAAR Committee to Review LO 3.1, 2013-14.  
Member, College Promotion and Tenure Committee, 2009-12, 2000-06, 1995-97.  
Member, Committee to select Magee Chair Professor, 2009.  
Member, Management Department Singleton Chair Recruiting Committee, 2008-09.  
Member, Masters' Committee, 2004-06, 2000-03.  
Member, Ad-hoc Committee to Select Magee Distinguished Professor, 2006, 2009.  
Member, Ethics Task Force, 2005-2006.  
Member, Dean Search Committee, 2005-06.  
Member, Business Minor Committee, 2003-2005.  
Member, Research Committee, 2004-2006.  
Participant, Open Houses for Student Recruiting, 2000-2004.  
Faculty Advisor to freshman, sophomore and Junior undergraduate students, 1990-2004.  
Member, Undergraduate Curriculum Committee, 2001-2003.  
Member, Beidman Excellence in Applied Research Award Selection Committee, 2003, 2006.  
Member, MBA Core Team, 1997-2006.  
Member, Management, Marketing and Information Systems Recruiting Team, 2000, 2001.  
Member, College Policy Committee, 1998-2001, 2003-06.  
Vice Chair, College Policy Committee, 1998-99.  
Member, Ernst & Young Strategic Planning Partnership subcommittee on Research, 1998.  
Member, Tauck Scholar Selection Committee, 1994-98.  
Panelist, Freshman Parents Weekend, 1995.  
Co-Coordinator, Martindale Center Seminar Series, 1995-96.  
Panelist, Freshman Parents' Weekend, International Opportunities for Students with CBE, 1995.  
Member, Doctoral Committee, Lehigh University, 2001-04, 1990-93.  
Member, Undergraduate Pre-registration Process Quality Improvement Team, 1993-94.  
Facilitator, Dean's Scenario Groups, 1993-94.  
Mentor, Iacocca Scholars Program, Iacocca Institute, 1993.  
Member, Project 21 Subcommittee on Critical Thinking, 1991.

### ***University***

Senator, University Senate Executive Committee, 2022-2023  
Senator, University Senate, Lehigh University, 2020-2024  
Chair, Faculty Personnel Committee, 2021-22  
Member, Faculty Personnel Committee, 2018-2023

Member, Leadership Committee for Lehigh's Engagement with the American Council on Education's Internationalization Laboratory, 2016-present.

Mentor, LeaderShape Program, Ms. Ansah Kamara, 2014-2016.

Member, India Study Group, Office of the Vice President of International Education, 2009-present.

Member, India Delegation, 2014.

Member, Chairs' Executive Committee, 2008-11, 2012-15.

Member, India Study Group, Vice President's Office of International Affairs, 2009-present.

Member, India Study Group, Vice President's Office of International Affairs, 2009-current.

Member, University Faculty Compensation Committee, 2014-17, 2009-12, 2000-03.

FCC Representative, Benefits Allocation Review Team, 2010-11.

Panelist, New Chairs Annual Orientation, Fall 2013.

Panelist, New Faculty Orientation, Lehigh Faculty Development Program, 2005.

Member, Educational Policy Committee, spring 2014 (sub for Professor Jim Hall), 2004-06.

Member, CMSE 13<sup>th</sup> Conference Planning Committee, 1998-99.

Chair, Provost's TA Award Selection Committee, 1996-98.

Facilitator, Focus Groups: Freshman and Upper-class Students and Parents, fall 1994, fall 1997, and fall 1998.

Member, University Quality Council and lead Team, 1995-97.

Host, Lehigh Alumni in India, 1995.

Facilitator, Lehigh Trustees' Retreat, 1994.

Member, Graduate and Research Committee, 1991-94.

Member, Visiting Lecturers' Committee, 1991-93.

Member, University Task Force on Quality, 1993-94.

Member, Community Service Board, 1993-94.

Facilitator, Focus Groups for freshman and Upperclassmen Parents' weekend, 1993-98.

Member, Faculty Governance Committee, 1991-92.

### **Community Service**

Host/DJ, WMUH 91.7 FM, Muhlenberg College Radio Station, "Music of India" Program, 1992-96, 2014-current.

Member, Board of Trustees, Hindu Temple Society of Allentown, 2011-17.

Member, Audit Committee, Hindu Temple Society of Allentown, 2011-15.

Chair, Audit Committee, Hindu Temple Society of Allentown, 2013-17.

Member, Fund Raising Committee, Hindu Temple Society of Allentown, 2011-17.

Member, Membership Committee, Hindu Temple Society of Allentown, 2011-13.

Member, East Penn School District, Strategic Planning Committee, 2001.

Guest Teacher, Lower Macungie Middle School, 2001.

Member, East Penn School District, ACT 48: Committee on Employee Development, 2001.

Religion Teacher, Sunday school, Hindu Temple Society, 1994-96.

Member, Finance Committee, Board of Trustees, Hindu Temple Society, 1993-95.

Treasurer, Hindu Temple Society, 1992-94.

Member, Executive Council, Hindu Temple Society, 1992-94.

Editor, Quarterly Newsletter, Hindu Temple Society, 1988-90.

## **VII. MEDIA PRESENCE**

### **Television**

- 2013 WFMZ TV 69, Taped interview appearance, *Big Changes Coming to Air Products, CEO Out*, 2-Minutes. Discussed how investor activist Bill Ackman's newly acquired stake in Air Products and Chemicals will impact changes in the board-level governance, September 26.
- 2002 CNNfn, Live appearance, *Maverick of the Morning Show with TV Anchor Rhonda Schaffer*, 3.5 minutes. Discussed my national award-winning graduate course in Governance, Risk and Control, December 11.

### **Radio**

- 2012 Voice of America, SAP Radio Show Coffee Break with Game Changes, *SAP Game Changers Radio 2014 Predictions Special-Part II*, December 26, 11 a.m. to 12 noon.



- 2011 Voice of America, SAP Radio Show Coffee Break with Game Changes, *Risky Business: Time for Governance*, July 11, 11 a.m. to 12 noon.

### Media Coverage of Research

- 2010 BizEd Magazine, AACSB, *Get Specific with Corporate Governance*, Discusses the research paper “*A Cross-Country Comparison of Corporate Governance and Firm Performance: Do Financial Structure and Legal System Matter?*” May/June Issue.
- 2006 CFO.com, *Execs Still Waiting for 404 Help*, Mentions the Research Study, “*COSO 1992 Framework and Management Reporting on Internal Control over Financial Reporting: Survey and Analysis of Implementation Practices.*” October 13.
- 2006 WebCPA, Reviews the book “*Sarbanes-Oxley: A Practical Guide to Implementation Challenges and Global Response.*” July 10.
- 2006 Accounting Today, *IMA Pursues Alternative to COSO Guidance on SOX 404*, Mentions the Research Study, “*COSO 1992 Framework and Management Reporting on Internal Control over Financial Reporting: Survey and Analysis of Implementation Practices.*” Pages 5 and 34, May 15-June 4 Issue.
- 2006 Smartpros.com, *SOX Costs Derailed by Poor Management*, Mentions the Research Study, “*COSO 1992 Framework and Management Reporting on Internal Control over Financial Reporting: Survey and Analysis of Implementation Practices.*” May 10.
- 2006 Wall Street Journal, *Checks on Internal Control Pay Off*, Mentions the Research Study, “*COSO 1992 Framework and Management Reporting on Internal Control over Financial Reporting: Survey and Analysis of Implementation Practices.*” Page C2, May 8.
- 2005 Treasury & Risk Management Express, a web-based newsletter published by 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*, Mentions the Research Study, “*Control Deficiency Reporting: Review and Analysis of Filings during 2014,*” June 6.
- 2005 DMReview, a Business Intelligence website, *Financial Executives Research Foundation Issues Study of Internal Control Reporting*, Mentions the Research Study, “*Control Deficiency Reporting: Review and Analysis of Filings during 2014,*” June.
- 2005 Strategic Finance, FERF Publishes a Report on Internal Control Deficiency, Mentions the Research Study, “*Control Deficiency Reporting: Review and Analysis of Filings during 2014,*” June.
- 2005 AccountingToday, *Few Companies Proactive in Control Deficiency Disclosures*, Mentions the Research Study, “*Control Deficiency Reporting: Review and Analysis of Filings during 2014,*” June 2.
- 2005 Compliance Week, *Companies Understating Problems? More from Boards*, Mentions the Research Study, “*Control Deficiency Reporting: Review and Analysis of Filings during 2014,*” May 31.

### Media Interviews (Print and Other)

- 2018 Bloomberg.com, *Ambani’s Mobil Startup Packs 6-Month Sales into a Quarter*, April 23.
- 2017 Euromoney, *Investors get a radical change to audit transparency*, November 30.
- 2016 Wall Street Journal, *KPMG, FIFA Ties Highlight Hazards for Auditors*, June 13.
- 2015 AGENDA: A Financial Times Publication, *SOX Proves Its Worth in Face of Japanese Accounting Scandals*, August 17.
- 2015 Corporate Counsel, *GCS and Auditors: Corporate Frenemies*, June.
- 2014 AGENDA: A Financial Times Publication, *If CFO Files Earnings Late, Departure Often follows*, April 7.
- 2014 Lehigh Valley Business, *Minimum-wage hike would cost businesses*, March 17.
- 2013 AGENDA: A Financial Times Publication, *Do Audit Committees Need Industry Experts*, November.
- 2013 The Morning Call: Allentown Newspaper, *Ackman Forcing Change at Air Products*, August 17.
- 2013 The Morning Call: Allentown Newspaper, *Ackman Buys Stake in Air Products*, July 31.
- 2013 Proformative.com, an Argyle Company, *CFOs Challenged by Growth-Risk Balance*, April.
- 2013 CFO.com, *The CFO Playbook on Accounting: What Mandatory Auditor Rotation Means for CFOs*, April.
- 2012 Lehigh University, *Fiscal Cliff*, December 13.
- 2011 Corporate Secretary: Governance, Risk and Compliance Editor’s Blog, *Governance Wish List*, December 15.
- 2010 Reuters with CNBC.com, *Supreme Courts Strikes Down Key Part of Sarbanes-Oxley*, June 28.
- 2010 Thomson Reuters, *Court Strikes Down Part of Sarbanes-Oxley Law*, June 28.
- 2010 Corporate Accountability, *Boards Should Seek Aid of Internal Audit in Assessing Exec Comp Risks*, BNA, Inc. Report, vol. 8, no. 20. May 21.

- 2010 CFOZone.com, *The Legal Pitfall in Following Best Practices*, April 28.
- 2009 AGENDA: A Financial Times Publication, *How Risky is Aggressive Accounting*, Page 2, December 21.
- 2009 AGENDA: A Financial Times Publication, *SEC Zeroing in On Financial Disclosures*, February 23.
- 2008 AGENDA: A Financial Times Publication, *Does Risk Belong on the Audit Committee Workload*, Sept 8.
- 2008 The Times, New Jersey Newspaper, *Creditors' Claims Put Heat on Fedders Executives*, February 20.
- 2007 Financial Week, *Meet Zois Johnston, ARM, CRM, AIS, CPCU: Why the Alphabet of Risk Management Credentials is Exploding*, September 3.
- 2006 CFO Magazine, *The Trouble with COSO*, March 15.
- 2006 The Morning Call, Allentown Newspaper, *Being on School Board isn't Easy in Allentown, Bethlehem*, February 5.
- 2006 The Morning Call, Allentown Newspaper, *District Engineer Sold Stake in Firm*, January 31.
- 2005 Auditing News: Subscription Based Newsletter by Royal Media Group, *Chamber Calls for Fraud Liability Protection*, February.
- 2005 Auditing News: Subscription Based Newsletter by Royal Media Group, *SEC Panel Pushes for SOX 404 Waiver*, December.
- 2005 Auditing News: Subscription Based Newsletter by Royal Media Group, *Industry Argues Role of Internal Audit in Corporate Governance*, December.
- 2005 Auditing News: Subscription Based Newsletter by Royal Media Group, *Next PCAOB Chair Must Carry Torch for Regulations*, October.
- 2005 The Morning Call, Allentown Newspaper, *Agere Details CEO's Stocks*, November 3.
- 2005 Protiviti's Knowledgeleader.com, a subscription only webportal focusing on corporate governance and internal auditing, *Revisiting Integrated Audit in Light of SOX*, August 15.
- 2005 Inc., a National Magazine for Entrepreneur, *Surviving Sarbanes-Oxley*, September.
- 2005 Compliance Week, *Remediation, Updates Dominate May 2005 Disclosures*, June 7.
- 2005 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *Raising an Audit Issue is one thing, Closing It Out is another*, April 11.
- 2005 Compliance Week, *January Internal Control Report: Adverse Opinions Emerge*, February 8.
- 2004 The Morning Call, Allentown Newspaper, *Agere to Seek Reverse Split to Boost Stock*, December 14.
- 2004 The Morning Call, Allentown Newspaper, *Agere Workers Mull Early Retirement Medical Benefits Change Jan 1: Some May Decide to Leave This Month*, December 12.
- 2004 CFO.com, CFO magazine's website, *Where Material Weaknesses Really Matter?* November 18.
- 2004 The Express Times, Easton Newspaper, *Money-savvy Observers Believe Domestic Maven Needed to Be Held Accountable*, July 17.
- 2004 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *Internal Audit and Risk Assessment: No Single Approach*, July 12.
- 2004 The Express Times, Easton Newspaper, *The Latest Corporate Merger: Bringing Together Business and Personal Ethics*, March 26.
- 2004 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *Reviewing Executive Compensation Risks*, February 9.
- 2004 The Morning Call, Allentown Newspaper, *Agere's CEO Gets \$600,000 Bonus*, Page D1, January 14.
- 2003 Marketwatch.com, a CBS news financial website, *PeopleSoft Suddenly Turns Silent: Revenue Question Hovers over Anti-Takeover Plan*, November 25.
- 2003 The Morning Call, Allentown Newspaper, *Bethlehem Mayor Gives 15 an Extra Check: He uses Calendar Quirk for Salaried Employees*, November 25.
- 2003 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 The Democrat and Chronicle, a New York Newspaper, *At Kodak, Power is Money*, August 10.
- 2003 The Morning Call, Allentown Newspaper, *New NCC Chief Spurs Nepotism Flap*, Page B1, June 29.
- 2003 The Christian Science Monitor, *Job of Policing Companies May Fall More to Insiders*, March 31.
- 2003 LEHIGHNOW, a publication of Lehigh University, *Redefining Risk in Post 9-11 Business World*, Page 3, February 26.
- 2003 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *The Changing World of Corporate Governance Relationships*, April 7.
- 2003 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *Assessing Internal Controls under Sarbanes-Oxley*, March 17.
- 2003 Protiviti's Knowledgeleader.com, a subscription only web portal focusing on corporate governance and internal auditing, *Quality Assurance Reviews: A Status Report*, January 27.