

Thomas M. Kozloski, PhD, CPA, CGMA
Associate Professor of Accounting

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March 2022

EDUCATION

Doctor of Philosophy - Accounting; Quantitative Methods **2002**
LeBow College of Business
Drexel University, Philadelphia, PA, USA

Master of Business Administration - Accounting; Finance **1985**
Graduate School of Business (now the **Katz Graduate School of Business**)
University of Pittsburgh, Pittsburgh, PA, USA

Bachelor of Business Administration, With High Honors - Accounting **1980**
College of Business Administration (now the **Mendoza College of Business**)
University of Notre Dame, Notre Dame, IN, USA

PROFESSIONAL DESIGNATIONS

Chartered Global Management Accountant (CGMA) **2012**
Granted by a joint venture of the American Institute of Certified Public Accountants (USA) and the Chartered Institute of Management Accountants (UK).

Certified Public Accountant (CPA) **1989**
Granted by the Commonwealth of Pennsylvania, USA; License CA-066466-L (inactive).

ACADEMIC EXPERIENCE

Associate Professor of Accounting **2017 to date**
College of Business Administration
University of Missouri – St. Louis, St. Louis, MO, USA

- Conduct research, teach undergraduate and graduate courses in financial statement auditing and cost accounting, and participate in service activities

benefiting the Department of Accounting, College of Business Administration, and the University.

Associate Professor of Accounting 2012 - 2017
Associate Dean – Academic 2013 - 2015
Assistant Professor of Accounting 2009 - 2012
Sobey School of Business - Saint Mary's University, Halifax, NS, Canada

- **Associate Professor of Accounting (2012 to date); Assistant Professor of Accounting (2009-2012)**
 - Conducted research in auditing, risk assessment, and fraudulent financial reporting.
 - Taught undergraduate and graduate courses in financial and management accounting, and auditing and assurance.
 - Participated in service and governance activities benefiting the Department of Accounting, the Sobey School, and the University.
- **Associate Dean – Academic (January 2013 to August 2015)**
 - Member of the senior leadership team of the Sobey School of Business (80+ full-time faculty, and approximately 3000 full- and part-time students).
 - Managed certain day-to-day operations of the School, as well as assisted with strategic initiatives intended to position the School for success in the future.
 - Led special project teams, and represented the School to key internal and external stakeholders.

Assistant Professor of Accounting 2003 - 2009
School of Business and Economics
Wilfrid Laurier University, Waterloo, ON, Canada

- Conducted research, taught undergraduate courses in accounting, and participated in service and governance activities benefiting the Accounting Area, the School of Business and Economics, and the University.

Assistant Professor of Accounting; Lecturer – Accounting 2000 - 2003
College of Business Administration
University of Missouri–St. Louis, St. Louis, MO, USA

- Conducted research, taught undergraduate and graduate courses in accounting, and participated in service activities benefiting the Department of Accounting, College of Business Administration, and the University.

Drexel University Doctoral Fellow; Teaching and Research Assistant 1994 - 2000
LeBow College of Business

Drexel University, Philadelphia, PA, USA

- Completed doctoral coursework and comprehensive examinations, conducted dissertation research, and assisted faculty with research projects.
- Taught a wide variety of undergraduate and graduate courses in accounting.

BUSINESS AND MILITARY EXPERIENCE

Manager - Business Reorganization and Litigation Services 1993
Ernst & Young, Philadelphia, PA, USA

- Consulted to and advised parties in complex business litigation.
- Led engagement teams in investigations and fieldwork.
- Responsible for engagement profitability and cash flow.

Senior Associate – Business Reorganization and Litigation Services 1990 - 1992
Coopers & Lybrand (now PwC), Philadelphia, PA, USA

- Consulted to and advised troubled and bankrupt companies and their creditors.
- Led engagement teams in investigations and fieldwork; responsible for engagement profitability.

Analyst – Operations Review Group 1988 - 1989
The Hillman Company, Pittsburgh, PA, USA

- Planned and executed pre-acquisition due-diligence reviews and special projects for this privately-held holding company.

Senior Auditor; Staff Auditor – Middle Market Audit Practice 1985 - 1988
Price Waterhouse (now PwC), Pittsburgh, PA, USA

- Provided financial statement auditing services to a wide range of client organizations in various industries.
- Led engagement teams in fieldwork and supervised and trained staff auditors.

Captain; First Lieutenant; Second Lieutenant – Armor 1980 - 1984
United States Army, Camp Casey, Republic of Korea; Fort Knox, KY, USA

- Served in positions of increasing responsibility as tank platoon leader, company executive officer, battalion staff officer and brigade staff officer.

HONORS AND AWARDS

Research and Scholarship

- **American Accounting Association / Deloitte Foundation Wildman Medal** for a “significant contribution to the advancement of the practice of public accountancy” (see related publication below), 2008
- **American Accounting Association Auditing Section Doctoral Consortium Fellow**, 2000
- **American Accounting Association Doctoral Consortium Fellow**, 1998
- **Drexel University Doctoral Fellow**, 1996-1999

Teaching

- **Saint Mary’s University Reverend William A. Stewart, S.J., Medal for Excellence in Teaching** (Saint Mary’s University’s highest award for teaching), 2016
- **Saint Mary’s University Commerce Professor of the Year Award**, 2011, 2013
- **Drexel University College of Business Teaching Assistant Excellence Award**, 1999
- **Drexel University Department of Accounting Teaching Award**, 1996

Academic

- **University of Missouri – St. Louis Beta Gamma Sigma Chapter Honoree**, 2018
- **Drexel University Research and Teaching Assistantship**, 1994-1996
- **University of Pittsburgh “Associates of the Graduate School of Business” Fellowship** (full tuition and stipend for entire MBA program), 1984-1985
- **Beta Gamma Sigma International Business Honor Society**, 1979
- **Beta Alpha Psi National Honors Fraternity for Financial Information Professionals**, 1979
- **University of Notre Dame Dean’s Honor List**, (every semester), 1976-1980
- **University of Notre Dame Scholar Award**, 1976-1980

Military

- **United States Army Commendation Medal, with bronze oak leaf cluster**, (two awards), 1982, 1984
- **United States Army Korea Defense Service Medal**, 1982
- **United States Army Reserve Officer Training Corps University Scholarship** (four year, full tuition and stipend at the University of Notre Dame), 1976-1980

RESEARCH AND SCHOLARSHIP

Areas of Research Interest

- Judgment and decision making in accounting and auditing
- Auditor risk assessments, including fraud risk assessments
- Fraudulent financial reporting

Publications

- Moehrle, S., and T. Kozloski. (2020). **Transformational technologies in the CPA profession and business: What is the role of the accounting academy?** *Strategies in Accounting and Management*, Volume 1, Issue 5.
- Moehrle, S., T. Kozloski, M. Meckfessel, J. Reynolds-Moehrle, and H. Wen. (2018). **Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2016 academic literature.** *Research in Accounting Regulation*, Volume 30, Issue 1, pp. 49-62.
- Kozloski, T., M. Meckfessel, S. Moehrle, and T. Williams. (2016). **Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2014 academic literature.** *Research in Accounting Regulation*, Volume 28, Issue 1, pp. 22-41.
- Kochetova-Kozloski, N., T. Kozloski, and W.F. Messier, Jr. (2013). **Auditor business process analysis and linkages among auditor risk judgments.** *Auditing: A Journal of Practice and Theory*, Volume 32, No. 3, pp. 123-139.
- Moehrle, S.R., G. Jonas, T. Kozloski, and J.A. Reynolds-Moehrle. (2012). **Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2009 academic literature.** *Research in Accounting Regulation*, Volume 24, Issue 2, pp. 45-64.
- Kozloski, T.M. (2011). **Knowledge transfer in the fraud risk assessment task.** *Journal of Forensic and Investigative Accounting*, Volume 3, No. 1, pp. 49-85.
- Brazel, J. (Chair of the Auditing Standards Committee), P. Caster, S. Davis, S. Glover, D. Janvrin, T.M. Kozloski, M. Pevzner. (2011). **Auditing Standards Committee comment letter – PCAOB rulemaking docket matter no. 34: PCAOB release no. 2011-003, concept release on possible revisions to PCAOB standards related to reports on audited financial statements.** *Current Issues in Auditing*, Volume 5, Issue 2, pp. C1-C14.

- Messier, W.F., Jr., T.M. Kozloski, and N. Kochetova-Kozloski. (2010). **An analysis of SEC and PCAOB enforcement actions against engagement quality reviewers.** *Auditing: A Journal of Practice and Theory*, Volume 29, No. 2, pp. 223-252.
- Elder, R.J. (Chair of Auditing Standards Committee), J.L. Bierstaker, T.M. Kozloski, S. Parker, B.J. Reed. (2009). **Auditing Standards Committee comment letter – PCAOB rulemaking docket matter no. 028: Concept release on possible revisions to the PCAOB’s standard on audit confirmations.** *Current Issues in Auditing*, Volume 3, Issue 2, pp. C4-C10.
- Elder, R.J. (Chair of Auditing Standards Committee), J.L. Bierstaker, T.M. Kozloski, S. Parker, B.J. Reed. (2009). **Auditing Standards Committee comment letter – Auditing Standards Board proposed Statement on Auditing Standards – initial audit engagements, including reaudits – opening balances.** *Current Issues in Auditing*, Volume 3, Issue 2, pp. C1-C3.
- Elder, R.J. (Chair of Auditing Standards Committee), L. Abbot, J.L. Bierstaker, S. Firer, T.M. Kozloski, E. O’Donnell, S. Parker, S.W. Shelton. (2009). **Auditing Standards Committee comment letter - PCAOB rulemaking docket matter No. 026: Proposed auditing standards related to the auditor’s assessment of and response to risk.** *Current Issues in Auditing*, Volume 3, Issue 1, pp. C1-C7.
- Kozloski, T.M. (Chair of Auditing Standards Committee), R.D. Allen, R.J. Elder, E. O’Donnell, R.J. Ramsay, S.W. Shelton, J.C. Thibodeau. (2008). **Auditing Standards Committee comment letter - PCAOB rulemaking docket matter No. 025: Proposed auditing standard – Engagement quality review.** *Current Issues in Auditing*, Volume 2, Issue 2, pp. C1–C4.
- Allen, R.D., D.R. Hermanson, T.M. Kozloski, and R.J. Ramsay. (2006). **Auditor risk assessment: Insights from the academic literature.** *Accounting Horizons*, Volume 22, June, pp. 157-177. **Winner of the 2008 AAA/Deloitte Wildman Medal** (see HONORS AND AWARDS above).
- Kozloski, T.M. (2003). **Improving the quality and effectiveness of audits: Proposed revisions to the standards of fieldwork from the Auditing Standards Board.** *The Asset – the Publication of the Missouri Society of Certified Public Accountants*, May, pp. 6-7.
- Kozloski, T.M. (2002). **Considering fraud in a financial statement audit: New guidance from the Auditing Standards Board.** *The Asset – the Publication of the Missouri Society of Certified Public Accountants*, July, pp. 20-21.

Work-in-progress

- Kozloski, T.M. **The planning fallacy in an audit setting.** Status: Literature review, hypothesis development and application for funding.

Refereed Academic Proceedings and Conference Presentations

(Please note that the titles of papers may have changed over time. Accordingly, the papers below may have been presented under another slightly different title in a particular proceeding or conference program. The title of the paper presented here is the latest working title or the title of the publication.)

- Kozloski, T.M. **Knowledge transfer in the fraud risk assessment task.** Presented at the
 - **American Accounting Association Forensic and Investigative Accounting Section Research Conference**, Baton Rouge, LA, USA, May 2010.
 - **American Accounting Association Auditing Section Meeting**, New Orleans, LA, USA, January 2005.
 - **American Accounting Association Accounting, Behavior, and Organizations Section Meeting**, Denver, CO, USA, October 2003.
- Kochetova-Kozloski, N., T.M. Kozloski, and W.F. Messier, Jr. **Auditor business process analysis and linkages among auditor risk judgments.** Presented at the
 - **Audit and Assurance Conference – Auditing Special Interest Group of the British Accounting and Finance Association**, London, England, UK, May 2012, by N. Kochetova-Kozloski.
 - **University of Illinois 17th Symposium on Auditing Research**, Montvale, NJ, USA, September 2006, by W.F. Messier, Jr.
 - **European Auditing Research Network (EARNet) Symposium**, Amsterdam, the Netherlands, October 2005, by W.F. Messier, Jr.
 - **American Accounting Association Annual Meeting**, San Francisco, CA, USA, August 2005, by T.M. Kozloski.
 - **Canadian Academic Accounting Association Annual Meeting**, Quebec City, Quebec, Canada, June 2005, by N. Kochetova-Kozloski.
 - **American Accounting Association Auditing Section Meeting**, New Orleans, LA, USA, January 2005, by N. Kochetova-Kozloski.

Invited Academic Presentations and Workshops

(Please note that the titles of papers may have changed over time. Accordingly, the papers below may have been presented under another slightly different title at a particular workshop or

presentation. The title of the paper presented here is the latest working title or the title of the publication.)

- Kozloski, T.M. **Fraud risk assessments of independent auditors: The influence of similarity and risk factors on knowledge transfer from prior fraud risk assessments.** Presented at the **University of Missouri – St. Louis College of Business Administration Research Workshop Series**, St. Louis, MO, USA, April 2002.
- Kozloski, T.M. **Knowledge transfer in the fraud risk assessment task.** Presented at the
 - **Waterloo Decision Research Group Workshop Series**, Waterloo, ON, Canada, February 2004.
 - **University of Waterloo School of Accountancy Workshop Series**, Waterloo, ON, Canada, January 2004.
- Kochetova-Kozloski, N., T.M. Kozloski, and W.F. Messier, Jr. (2012). **Auditor business process analysis and linkages among auditor risk judgments.** Presented at the
 - **University of Nevada – Las Vegas Accounting Workshop Series**, Las Vegas, NV, USA, January 2010 by W.F. Messier, Jr.
 - **Georgia State University Accounting Workshop Series**, Atlanta, GA, USA, January 2006 by W.F. Messier, Jr.
 - **University of Waterloo School of Accountancy Workshop Series**, Waterloo, ON, Canada, December 2004 by N. Kochetova-Kozloski
 - **New England Behavioral Accounting Research Series (NEBARS)**, University of Connecticut, Storrs, CT, USA, December 2004 by W.F. Messier, Jr.
- Kozloski, T.M. (2001). **Auditing Standards Board update.** Presented at the **Meeting of the Missouri Association of Accounting Educators**, Lake of the Ozarks, MO, USA, November 2001.

SCHOLARLY AND PROFESSIONAL SERVICE AND OTHER ACTIVITIES

Academic and Research-related Service: Conferences and Meetings

- Reviewer for the **AAA Annual Meeting**, San Diego, CA, USA, August 2022.
- Panelist for the panel discussion “Development of Professional Judgment and Integration Skills Across the Accounting Curriculum,” **American Accounting Association (AAA) Annual Meeting**, Chicago, IL, USA, August 2015.
- Organizer of and moderator for the panel discussion ‘Data Analytics in the Auditing Classroom,’ **AAA Annual Meeting**, Chicago, IL, USA, August 2015.

- Co-organizer and co-moderator of the 'Excellence in Auditing Education Workshop – How to Teach Critical Thinking in the Auditing Classroom,' **AAA Auditing Section Meeting**, Miami, FL, USA, January 2015
- Moderator for the panel discussion "The 'Crazy Eddie' Case: Using Fraud Cases in the Classroom," **AAA Auditing Section Meeting**, Miami, FL, USA, January 2015
- Reviewer for the **Administrative Sciences Association of Canada Annual Conference**, Muskoka, ON, Canada, May 2014
- Judge – Sobey MBA **Shaw Case Competition**, Halifax, NS, Canada, April 2014
- Co-organizer of 'Excellence in Auditing Education Workshop – Professional Judgment in Auditing: Integrating the Professional Judgment Framework into the Classroom', **AAA Auditing Section Meeting**, San Antonio, TX, USA, January 2014
- Reviewer for the **AAA Auditing Section Meeting**, San Antonio, TX, USA, January 2014
- Reviewer for the **Atlantic Schools of Business Conference**, Antigonish, Nova Scotia, Canada, September 2013
- Reviewer for the **Atlantic Schools of Business Conference**, Halifax, Nova Scotia, Canada, September 2012
- Chair of Session for the **Audit and Assurance Conference – Auditing Special Interest Group of the British Accounting and Finance Association**, London, England, UK, May 2012
- Reviewer for the **AAA Annual Meeting**, Washington, DC, USA, August 2012
- Reviewer for the **AAA Auditing Section Meeting**, Savannah, Georgia, USA, January 2012
- Reviewer for the **Atlantic Schools of Business Conference**, Charlottetown, Prince Edward Island, Canada, September 2011
- Reviewer for the **Administrative Sciences Association of Canada Annual Conference**, Montreal, Quebec, Canada, July 2011
- Exhibiter – **Saint Mary's University (Graduate Studies and Research) Research EXPO**, Halifax, NS, Canada, March 2011, March 2012
- Discussant at the **AAA Auditing Section Meeting**, Albuquerque, NM, USA, January 2011
- Reviewer for the **AAA Auditing Section Meeting**, Albuquerque, NM, USA, January 2011
- Judge – KPMG Student Case Competition at the **Atlantic Schools of Business Conference**, Halifax, Nova Scotia, Canada, October 2010
- Reviewer for the **AAA Annual Meeting**, San Francisco, CA, USA, August 2010
- Organizer and moderator for panel discussion "Engagement Quality Review" at the **AAA Auditing Section Meeting**, Austin, TX, USA, January 2008
- Discussant at the **AAA Annual Meeting**, Washington, DC, USA, August 2006
- Reviewer for the **AAA Annual Meeting**, Washington, DC, USA, August 2006
- Reviewer for the **AAA Midwest Region Meeting**, Chicago, IL, USA, March 2006

- Discussant at the **Canadian Academic Accounting Association Annual Meeting**, Quebec City, Quebec, Canada, June 2005
- Reviewer for the **AAA Accounting, Behavior and Organizations Section Meeting**, Chicago, IL, USA, October 2004
- Reviewer for the **AAA Auditing Section Meeting**, Clearwater, FL, USA, January 2004
- Reviewer for the **AAA Accounting, Behavior and Organizations Section Meeting**, Denver, CO, USA, October 2003
- Reviewer for the **AAA Annual Meeting**, Honolulu, Hawaii, USA, August 2003
- Discussant at the **AAA Annual Meeting**, Honolulu, Hawaii, USA, August 2003
- Co-organizer and moderator for the panel discussion “Current Issues in Internal Auditing” at the **AAA Midwest Region Meeting**, St. Louis, MO, USA, April 2003

Academic and Research-related Service: Journals and Publications

- ad hoc Reviewer for **International Journal of Auditing**, 2013 – 2015
- Invited member of editorial review board for **Journal of Accounting Education – Special Auditing Education Issue**, 2011-2012
- Invited reviewer for special issue of **Journal of Business Ethics** (Unethical Conduct Within Organizations: Understanding and Preventing Fraudulent Behavior), 2011
- ad hoc Reviewer for **Research in Accounting Regulation**, 2008
- Member of editorial board – **Current Issues in Auditing**, 2007 to date
- ad hoc Reviewer for **Behavioral Research in Accounting**, 2007
- ad hoc Reviewer for **Accounting Perspectives**, 2005, 2007, 2009-2011, 2013, 2016
- ad hoc Reviewer for **Issues in Accounting Education**, 2006, 2009
- ad hoc Reviewer for **Journal of Business Ethics**, 2005-2006, 2008-2010, 2012, 2014
- ad hoc Reviewer for **Contemporary Accounting Research**, 2005

Academic and Research-related Service: Dissertations

- **Internal/external examiner** – Doctoral dissertation of M. Whitfield: *Intuition, rational analysis and the relation between implicit and explicit attitudes*. Wilfrid Laurier University Department of Psychology, 2009.

Unpublished Professional Report

- Allen, R.D., D. Hermanson, T.M. Kozloski, and R.J. Ramsay. (2006). **A review and synthesis of the academic research literature on auditor risk assessments**. Prepared at the request of and presented to the **Public Company Accounting Oversight Board**, Washington, DC, USA, for use in the auditing standard setting process.

Invited Professional Presentations and Panel Sessions

- Allen, R.D., D. Hermanson, T.M. Kozloski, and R.J. Ramsay. **Auditor risk assessment: Insights from the academic literature.** Presented at the
 - **Public Company Accounting Oversight Board Standing Advisory Group Meeting**, Washington, DC, USA, June 2006 by R. Allen.
 - **Public Company Accounting Oversight Board Educator Symposium**, Washington, DC, USA, February 2006 by D. Hermanson.
- Kozloski, T.M. and R.J. Ramsay. **The Public Company Accounting Oversight Board research synthesis project program – The auditor risk assessment project.** Presented at the **American Accounting Association Auditing Section Meeting**, Los Angeles, CA, USA, January 2006.
- Kozloski, T.M. and N. Gilmour III (while at Coopers & Lybrand). **Overview of financial statements.** Presented to the Reorganization and Finance Section of the law firm of Duane, Morris & Heckscher, Philadelphia, PA, USA, April 1991.
- Kozloski, T.M. and P.N. Seamon (while at Coopers & Lybrand). **Understanding the numbers: The accounting function in business reorganizations and workouts.** Presented to a session of the Delaware Bar Association Continuing Legal Education Program, Wilmington, DE, USA, February 1991.

Academic and Profession-related Service

- Member – **Chartered Professional Accountants – Canada (CPA Canada) Curriculum and Pedagogy Advisory Committee**, 2014 to 2016. Committee provides high level advice and counsel to CPA Canada with respect to its pre-professional education programs (PEP and PREP) which have replaced the legacy organization (CA, CMA, and CGA) education programs.
- **Chair, Vice Chair, Past Chair** and Member – **American Accounting Association (AAA) Auditing Section Education Committee**, 2012 to 2016. Committee promotes the development of innovative educational ideas, methods, and materials for auditing educators and disseminates these to the members of the Section through workshops, panel discussions, webinars, and other means.
- Course reviewer – **Certified General Accountants Association of Canada**, 2013. Reviewed CGA course *FA2 - Financial Accounting: Assets*, 2013-2014 (compensated).
- Examination marker – **Certified General Accountants Association of Canada**, 2012-2013. Mark examinations for CGA course *AU2 – Advanced Auditing* (compensated).

- Course reviewer – **Certified General Accountants Association of Canada**, 2012. Reviewed CGA course *FA2-1 - Financial Accounting: Assets*, 2012-2013 (compensated).
- **Chair, Past Chair**, Member and ad hoc Member 2004-2009, 2011 – **AAA Auditing Section Auditing Standards Committee**, 2011. Committee monitors the activities of and provides assistance and advice to the Public Company Accounting Oversight Board and the Auditing Standards Board as well as other auditing standard setters and providers of authoritative guidance.
- Member – **Canadian Academic Accounting Association Exposure Draft Response Committee**, 2008 to 2009. Committee monitors the activities of and provides assistance to the Canadian Institute of Chartered Accountants Auditing and Assurance Standards Board by commenting on proposed standards.
- Member – **AAA Auditing Section Regions and Membership Committee**, 2005 to 2008.
- Member – **Missouri Society of Certified Public Accountants Accounting and Auditing Standards Committee**, 2001-2003.

Public Appearances and Media

- Remarks before the **Canada House of Commons' Standing Committee on Government Operations and Estimates**, on behalf of Feed Nova Scotia, a charitable organization (see below in 'Community Service'), 4 October 2016.
- **CTV Atlantic – Evening News**. TV interview about former student M. Brown, Feed Nova Scotia, and the Sobey School of Business, 8 December 2014.
- **CBC Halifax – Information Morning**. Radio interview about fraud in small organizations, 17 September 2014.

TEACHING

Areas of Teaching Interest

- Auditing, assurance and corporate governance
- Financial accounting
- Forensic accounting

Courses Taught

- **University of Missouri – St. Louis**, St. Louis, MO, USA
 - Auditing
 - Graduate Topics in Auditing
 - Cost Accounting / Cost Systems Analysis
 - Graduate Internship in Accounting (Supervisor)
 - Undergraduate Directed Study in Auditing - Intermediate Auditing

- **Saint Mary's University**, Halifax, NS, Canada
 - Introductory Financial Accounting
 - Intermediate Financial Accounting I and II
 - Auditing
 - Professional Judgment in Accounting (undergraduate directed study)
 - Auditing (graduate directed study)
 - Managerial and Financial Accounting (graduate - EMBA)
 - Forensic Accounting (graduate - MBA)
 - Accounting for Decision Making (graduate - MBA)
 - Consulting (graduate project - MBA)

- **Wilfrid Laurier University**, Waterloo, ON, Canada
 - Auditing
 - Advanced Auditing
 - Management Accounting
 - Accounting Theory and Advanced Financial Reporting

- **University of Missouri – St. Louis**, St. Louis, MO, USA
 - Auditing
 - Auditing (graduate independent study course)
 - Seminar in Auditing (graduate)

- **Drexel University**, Philadelphia, PA, USA
 - Financial Accounting I and II
 - Intermediate Financial Accounting I, II, and III
 - Management Accounting
 - Cost Accounting
 - Auditing
 - Intermediate Financial Accounting I and II (graduate - MBA)
 - Advanced Financial Accounting (graduate - MBA)

Supervision of Doctor of Business Administration (DBA) Students, Independent Study Coursework and/or Independent Research

- **University of Missouri – St. Louis. Chair of DBA Dissertation Committee** – D. Todd - 2019 to date; C. McClain-Mpofu – 2020 to date; A. Cooper – 2021 to date.
- **University of Missouri – St. Louis. Member of DBA Dissertation Committee** – R. Carmack, E. Boyle, J. Peters, I. Zhang, Z. Cao.
- **University of Missouri – St. Louis. Supervisor** – Graduate Internship for Academic Credit in Accounting. T. Marzuco, 2021; G. Bryant, D. Magnin, 2019; S. Iglesias, 2018.

- **University of Missouri – St. Louis. Instructor** - Undergraduate Directed Study in Intermediate/Advanced Auditing. T. Stewart, M. Skurtu, 2021; S. Thornton, 2020; V. Bharadwaj, J. Marsh, 2018;
- S. Duehlmeyer, student – **Saint Mary’s University**, 2017. Master of Business Administration directed study in Auditing.
- A.P. Mercado Farrell, student – **Saint Mary’s University**, 2016. Master of Business Administration consulting course, project, and deliverable to a not-for-profit organization.
- H. Wallace, student – **Saint Mary’s University**, 2014. Bachelor of Commerce degree directed study course in professional judgment and decision-making.
- P. Thompson, full-time contract faculty member at **Wilfrid Laurier University**, 2005. Advisor for research project for Diploma in Investigative and Forensic Accounting (DIFA) Program at the University of Toronto.
- K. Davidson, student – **University of Missouri - St. Louis**, 2003. Master of Accounting degree independent study course and research project.
- R. Mathes, student – **University of Missouri – St. Louis**, 2002. Master of Accounting degree independent study course and research project.

Other Information

- Completed **‘Online Teaching Certification Seminar,’** University of Missouri – St. Louis, St. Louis, MO, USA, 2021.
- Completed **‘Intensive Data and Analytics Summer Workshop for Accounting Courses and Programs,’** focused on acquiring data analytics skills and developing strategies for integrating data analytics in the accounting curriculum, Orlando, FL, USA, 2018.
- Completed **‘Forensic Accounting Boot Camp’** and **‘Forensic Accounting Advanced Boot Camp’**, two AAA-Forensic and Investigative Accounting Section seminars on forensic accounting education and assessment, Anaheim, CA, USA, 2013.
- Completed the **Assessment Seminar** and the **Applied Assessment Seminar** relating to business school accreditation and assurance of learning offered by the **Association for the Advancement of Collegiate Schools of Business (AACSB)**, Tampa, FL, USA, 2013.
- Completed **‘Audit Educator’s Boot Camp’**, a AAA-Auditing Section multi-day seminar focused on developments in professional auditing and assurance practice and best university teaching practices in auditing and assurance, Chicago, IL, USA, 2009.
- Completed the **University of Missouri New Faculty Teaching Scholars Program**, a multi-seminar, year-long professional development program focused on the theory and practice of teaching, learning and assessment, 2001-2002.
- Earned the **Drexel University Certificate in College Teaching** by completing two academic courses relating to teaching, learning and assessment, 1997.

UNIVERSITY SERVICE

University of Missouri – St. Louis, St. Louis, MO, USA

- Member – Graduate Council – 2021 to date.
- Senator - University Faculty Senate (Department of Accounting representative) 2020 to date.
- Member - Faculty Senate Academic Advisory and Assessment of Educational Outcomes Committee – 2020 to date.
- Chair – Ad Personam Committee for candidate for promotion from Assistant Teaching Professor to Associate Teaching Professor (M. Countryman) – 2020-2021.
- Member – Program Review Committee for “Center for Excellence in Financial Counseling,” 2020-2021.
- Faculty Advisor for UMSL Student Chapter of Turning Point USA, 2018-2019.
- University Faculty Fellow for New and Transfer Student Orientation, 2018. (Compensated).
- College of Business Administration Graduate Programs Assurance of Learning Committee, 2017-2018
- College of Business Administration Faculty Research and Development Committee, 2017-2022. Chair of Committee – 2019–2022.
- Department of Accounting Unit Committee for Tenure and Promotion, 2017 to date
- Department of Accounting Ad Personam Committee for candidate for promotion from Assistant Professor to Associate Professor (M. Meckfessel), 2018
- Department of Accounting Graduate Admissions Committee, 2017 to date

Saint Mary’s University, Halifax, NS, Canada

- Saint Mary’s University Recruiting Committee for University Athletic Director, 2017
- Saint Mary’s University *Rev. William Stewart, S.J. Medal for Excellence in Teaching* Selection Committee, 2017
- Saint Mary’s University Senate Honorary Degree Committee, 2015-2016
- Saint Mary’s University Senate Ad Hoc Committee on the University Website, 2015
- Saint Mary’s University Ad Hoc Committee on Exam Policy, 2015-2016
- Saint Mary’s University Strategic and Targeted Support Services Task Force, 2014
- Saint Mary’s University Faculty Senate, 2013-2016
- Saint Mary’s University Academic Planning Committee – Committee for the University-wide Assessment of ENGL 1205, 2013-2014
- Saint Mary’s University Student Success Initiative Steering Committee (a collaboration with the Education Advisory Board), 2013-2014

- Chair – Saint Mary’s University / Mount Saint Vincent University Animal Care Committee, 2011 to 2013
- Saint Mary’s University Senate Committee on Academic Discipline, 2010-2016
- Sobey School of Business, Faculty Advisor and President – Beta Gamma Sigma International Business Honor Society, Saint Mary’s University Chapter, 2016
- Sobey School of Business, Associate Dean – Academic, 2013-2015
- Sobey School of Business Strategic Planning Group, 2012-2013
- Sobey School of Business Executive MBA Program Review and Design Committee, 2012-2013
- Sobey School of Business Committee on Academic Integrity, 2009-2012
- Faculty of Graduate Studies and Research Associate Dean Nominating Committee, 2013
- Department of Accounting Recruiting Committee, 2015-2016
- Department of Accounting Scholarship Committee, 2011-2016
- Department of Accounting Mentoring and Advising Committee, 2010 to date
- Department of Accounting Course Coordinator for ACCT 2241 – Introductory Financial Accounting, 2010-2011
- Department of Accounting Course Coordinator for ACCT 3341 – Intermediate Financial Accounting I, 2009-2010, 2012
- Department of Accounting SMU Library Accessions Committee, 2009 to 2013
- Saint Mary’s University Faculty Union ad hoc committee and special project on union executive officer stipends, 2009-2010

Wilfrid Laurier University, Waterloo, ON, Canada

- University Information Technology Advisory Committee, 2007-2008
- University Faculty Senate Committee on Information Technology, 2005-2008
- School of Business & Economics – Chartered Accountants/Laurier Centre for the Advancement of Accounting Research and Education – Member of the Advisory Board, 2005 to 2009
- School of Business & Economics Student Awards Committee, 2003-2004
- School of Business & Economics MBA Integrated Case Exercise Internal Board Member: December 2004
- Department of Business Appointment and Promotion Committee, 2007-2008
- Department of Business Research Ethics Committee, 2005 to 2007. (Served as **Chair**, 2006-2007)
- Department of Business Nominations Committee, 2004-2005
- Department of Business BBA Integrated Case Exercise Internal Board Member: July 2008, July 2007, March 2007, July 2006, March 2006, July 2005, March 2005, July 2004, March 2004
- Accounting Area – Course coordinator for BU477-Auditing, 2005 to 2009

University of Missouri – St. Louis, St. Louis, MO, USA

- College of Business Administration Undergraduate Studies Committee, 2002-2003
- College of Business Administration Instruction Committee, 2001-2002
- Accounting Area Scholarship Committee, 2000-2003
- Accounting Area Faculty Recruitment Committee, 2000-2002
- Accounting Area Graduate Programs Committee, 2000-2002

Drexel University, Philadelphia, PA, USA

- College of Business Facilities Program Task Force, 1999-2000 (doctoral student representative to task force)

COMMUNITY SERVICE

Member – Board of Directors and Treasurer – Friends of Fisher House of St. Louis, an organization supporting Fisher House, which provides no-cost temporary lodging and food to families of veterans receiving medical care from the St. Louis Veteran's Administration healthcare system, 2021 to date.

Treasurer and Officer – Military Officers Association of America – Greater St. Louis Chapter, an organization promoting the causes of all those who have served or are currently serving in the armed forces of the United States of America, 2018 to date.

Chair of the Board of Directors – Feed Nova Scotia, a community charitable organization located in Halifax, NS, Canada, distributing food to food banks and meal programs throughout Nova Scotia, 2015 to 2017. **Treasurer and Chair – Audit Committee of the Board**, 2013-2015. **Member of the Audit Committee of the Board**, 2012 to 2017.

Treasurer and Member – Board of Directors – Canadian Mental Health Association – Nova Scotia Division, an organization promoting mental health and providing mental illness awareness, and training and education for intervention, located in Dartmouth, NS, Canada, 2015 to 2017.

Member - Board of Directors – St. Cecilia Concert Society, a community organization located in Halifax, NS, Canada, dedicated to presenting a variety of musical performances for concert goers in Halifax and around Nova Scotia, 2012-2013.

Community member - Resource Planning and Utilization Committee of the Board of Trustees – St. Mary's Hospital, located in Kitchener, ON, Canada, 2008-2009.

Volunteer – Sunrise Therapeutic Riding and Learning Centre, a horseback riding program for mentally and/or physically disabled children and adults, located in Guelph, ON, Canada, 2003-2006.

Volunteer – Therapeutic Horsemanship, a horseback riding program for mentally and/or physically disabled children and adults, located in St. Charles, MO, USA, 2001-2003.

ACADEMIC AND PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS

- American Institute of Certified Public Accountants
- Missouri Society of Certified Public Accountants
- American Accounting Association (Auditing Section; Forensic and Investigative Accounting Section)