**STEPHEN BRIAN SALTER**

Professor of Accounting

Department of Accounting  
Jones College of Business  
Middle Tennessee State University  
Telephone: (513) 658-1977; E-mail: stephen.salter@mtsu.edu

**EDUCATION**

Ph.D. in Accounting/International Business, University of South Carolina. 1990

MBA in Finance/International Business, University of Windsor, Ontario, Canada. 1981

BS in Accounting, University of Manchester, United Kingdom. 1977

**WORK EXPERIENCE** **– Academic**

**Middle Tennessee State University**

Professor 2015 – present

Chair Department of Accounting 2015 - 2016

**University of Texas at El Paso**

Full Professor of Accounting and

Endowed Chair of Western Hemispheric Trade 2007 – 2015

**University of Cincinnati**

Associate Professor of Accounting 1998-2007

Assistant Professor of Accounting 1996-1998

**Texas A&M University**

Assistant Professor of Accounting 1990-1996

**University of South Carolina**

Graduate Assistant 1987-1990

**University of Windsor**

Lecturer, Department of Accounting 1986-1987

**WORK EXPERIENCE – Administration in Academia**

**University of Cincinnati**

Director, Center for Global Competitiveness 2000-2004

Academic Program Director for Global Business Programs 1997-2000

**WORK EXPERIENCE** **– Short Term Assignments including Fullbright Senior Scholar Apppointments**

Visiting Professor at Universidad De los Andes, Bogotá, Colombia 2018-present

Online Visiting Professor INIDEM, Panama March 2014

Visiting Professor at the University of Augsburg, Germany May-June 2012 to 2014

Fulbright Senior Fellow, Universidad de Montevideo, Uruguay July- August 2011

Fulbright Senior Specialist Advisor, Universidad Talca, Chile May – June 2008

Visiting Professor at Universidad Adolfo Ibañez, Chile March-June 2005

Visiting Professor at Universidad Adolfo Ibañez, Chile March-June 2004

Visiting Professor at Temple University in Japan September-December 2003

**WORK EXPERIENCE – Corporate**

Management Consultant/Partner, Danny Montano & Co., a member

of the EY Trinidad, W.I. 1985-1986

Senior Credit Manager, Int’l Industrial Merchant Bank, Trinidad, W.I. 1984-1985

General Manager – Ridgewood Venture Capital Group, Trinidad, W.I. 1983-1984

International Banking Officer, Bank of Montreal, Montreal, Asia 1981-1983

Sales & Marketing Manager, Cannings & Co., Trinidad, W.I. 1979-1980

Consultant, Halpern & Woolf Management Consultants, Trinidad, W.I. 1978-1979

Audit Trainee, Arthur Andersen, Melbourne, Australia 1977-1978

**HONORS AND RECOGNITION**

* Journal of International Accounting Research Best Paper Award. 2018
* UTEP Accounting Department Outstanding Researcher Award 2011
* UTEP Accounting Department Outstanding Researcher Award 2010
* UTEP COBA Excellence in Research Award 2010
* Sion Raveed Best Paper Award, BALAS Conference 2009
* UTEP College Excellence in Research Award 2008
* James Cusator Ward Lecturer, University of Glasgow, U.K. 1995
* Outstanding Dissertation in International Accounting. International

Accounting Section, American Accounting Association 1992

* Canadian National Doctoral Fellowship (SSHRC) 1989
* USC Foundation Scholarship to top entering Ph.D. student 1987
* Xerox Scholarship for top MBA student in candidate year 1980

**PUBLICATIONS**

**Articles – Refereed Journals**

1. “Joint Effect Of Internal And External Governance On Earnings Management And Firm Performance,” with H. Kang and H.K. Duong *Corporate Accounting and Finance,* (1) 1-23. (2022)
2. “Socio-Economic Status, Education and National Culture as the root of Emotional Intelligence Differences: A comparison of US and Chilean MBAs,” with Gupta, G. and P.A. Lewis. *Journal of Theoretical Accounting Research,* (17) 78-115. (2021)
3. “The Influence of Emotional Intelligence on Auditor Performance,” with Brody, R. G., Gupta, G., (*Accounting and Management Information Systems*, 19(3), 543-565. (2020).
4. “Do Accounting Values Influence Accounting Actions? Evidence from India and the U.S.” with Gupta, G. and P.A. Lewis.*Journal of Theoretical Accounting Research* 15(1). (2019)
5. “Accounting Offshoring: The Role of Emotional Intelligence,” with Gupta, G. and P.A. Lewis. *Journal of Accounting and Management Information Systems*, 18(2): 145-172. (2019)
6. "The Balanced Scorecard Beyond Adoption," with Gupta, G. *Journal of International Accounting Research* 17(3). (2018)
7. “National Culture and Corporate Governance,” with Duong, H. K., Kang, H. *Journal of International Accounting Research*. 15(3), 67-96 (2016)
8. “An Examination of the Agency Theory Problem of Earnings Management: Is it an Anglo-Saxon Cultural Phenomenon?” with Rodriguez Jr, R. and L. Smith. *International Journal of Critical Accounting*, 7(5-6): 487-511. (2015)
9. "Using a Global Simulation to Enhance Student Learning in the MBA Level Management Accounting Course," with Gupta, G., Lopez, J.C., and H. Dottin. *Journal of Theoretical Accounting Research* 11(1). (2015)
10. "Local Responses to Global Challenges: Lessons from Small Economies," with Carneiro, J, and B.J. Punnett. *Journal of Business Research* 68(12): 2588-2592. (2015)
11. “The Role of Social Values, Accounting Values and Institutions in Determining Accounting Conservatism,” with T. Kang, G. Gotti, and T. Doupnik. *Management International Review,* 53: 607-632. (2013)
12. “Escalation of Commitment to a Course of Action: The Role of Agency, Framing and National Culture: An Eight-Country Study,” with D. Sharp, and Y. Chen. *Advances in Accounting Incorporating Advances in International Accounting*, 29(1): 161-169. (2013)
13. "Motivating employees to share their failures in knowledge management systems: Anonymity and Culture,” with E. Huerta, P. Lewis, and P. Yeow. *Journal of Information Systems,* 26(2): 93-117. (2012)
14. “Shades of Gray: An Empirical Examination of Gray’s Theory of Culture and Income Measurement Practices Using 20 F Data”, with P. Lewis. *Advances in International Accounting*.27(1): 132-142. (2011)
15. “A Cross-Country Study on the Effects of National Culture on Earnings Discretion,” with S. Han, T. Kang, and Y.K. Yoo. *Journal of International Business Studies,* 41(1): 123-141. (2010)
16. “Re-Evaluating Face: A Note on Differences in Private Information Sharing between Two Communitarian Societies,” with A. Schulz, J.C. Lopez-V. and P.A. Lewis. *Journal of International Accounting Research,* 8(1): 57-65. (2009)
17. “Otra Empanada en La Parilla: Examining the Role of Culture and Information Sharing in Chile and Australia,” with A. Schultz, P. Lewis, and J.C. Lopez-V. *Journal of International Financial Management and Accounting*, 19(1): 57-71. (2008)
18. "The Impact of Financial and Non-Financial Information on Individual Task Motivation and Performance", with A. Drake and J. Wong. *Behavioral Research in Accounting*, 19(1): 71-89. (2007)
19. “Re-Evaluating Compensation and Control in a Multi-Cultural Environment,” with R. Brody and S. Lin. *Journal of International Accounting Research*, 5(2): 63-79. (2006)
20. “Europe and America - Together or Apart: An Empirical Test of Differences in Actual Reported Results,” with P. A. Lewis. *Advances in International Accounting,* 19: 221-242. (2006)
21. "Examining the Role of Culture and Acculturation in Information Sharing," with A. Schultz. *Advances in Accounting Behavioral Research*, 8: 189-212. (2005)
22. "Aquí No Se Habla Agencia: An Examination of the Impact of Adverse Selection and Framing in Decision Making: A US/Mexico Comparison” with P. Lewis and L. Felipe Juarez. *Journal of International Financial Management and Accounting*, 15(2): 93-117. (2004)
23. “Truth, Consequences and Culture: A Comparative Examination of Cheating and Attitudes to Cheating among US and UK Students," with D. Guffey and J. McMillan. *Journal of Business Ethics*, 31(1): 37-50. (2001)
24. "Agency Effects and Escalation of Commitment: Do Small Culture Differences Matter?" with D. Sharp. *International Journal of Accounting*, 36(1): 33-45. (2001)
25. "Attitudes towards Uniform Accounting: Cultural or Economic Phenomena?" with C. Roberts. *Journal of International Financial Management and Accounting*, 10(2): 121-142. (1999)
26. “Corporate Financial Disclosure in Emerging Markets: Does Economic Development Matter?” (Sole authored). *International Journal of Accounting*, 33(2). (1998)
27. “Project Escalation and Sunk Costs: A Test of the International Generalizability of Agency and Prospect Theories,” with D. Sharp. *Journal of International Business Studies*, 28(1): 101-121. (1997)
28. “The IASC Comparability Project: A Cross-National Comparison of Financial Reporting Practices and IASC Proposed Rules,” with C. Roberts and J. Kantor. *Journal of International Accounting and Taxation*, 5:1, 89-111. (1996)
29. “The IASC Comparability Project: Examining the Outcome using Two Theoretical Models” with C. Roberts. *Advances in International Accounting*, 6:27-46. (1996)
30. “The IASC Comparability Project and Current Financial Reporting Reality: An Empirical Study of Reporting in Europe,” with C. Roberts and J. Kantor. *The British Accounting Review*, 28:1-22. (1996)
31. “Faculty Perspectives on International Accounting Topics,” with L.M. Smith. *Journal of Teaching International Business*, 8(1): 63-78. (1996)
32. “External Environment, Culture, and Accounting Practice: A Preliminary Test of a General Model of International Accounting Development,” with T. Doupnik. *The International Journal of Accounting*, 30(4): 189-207. (1995)
33. “Financial Reporting Practices in Selected Arab Countries: An Empirical Study of Egypt, Saudi Arabia and the United Arab Emirates,” with J. Kantor and C. Roberts. *International Studies of Management and Organization*, 25(3): 31-50. (1995)
34. “Cultural Influence on the Development of Accounting Systems Internationally: A Test of Gray’s (1988) Theory,” with F. Niswander. *Journal of International Business Studies*, 26(2): 379-397. (1995)
35. “Financial Reporting Practices in the Caribbean: A Comparison and Analysis in Light of the Import Model of Financial Reporting Practices,” with C. Roberts and J. Kantor. *Research in Accounting in Emerging Economies*, 3: 99-122. (1995)
36. “Free Trade and Financial Reporting: An Examination of Financial Reporting Practices in Canada, the United States and Mexico,” with J. Kantor and C. Roberts. *Journal of International Accounting, Auditing and Taxation*, 3(2): 237-250. (1994)
37. “International Accounting Education: A Comparison of Course Syllabi and CFO Preferences,” with T. Conover and J. Price. *Issues in Accounting Education*, 9(2): 259-270. (1994)
38. “Enhancing Communication during the Recruiting Process: The Views of Accounting Students and Accounting Recruiters,” with J. McMillan and D. Ryan. *Advances in Accounting*, 12 :231-250. (1994)
39. “An Empirical Test of a Judgmental International Classification of Financial Reporting Practices,” with T. Doupnik. *Journal of International Business Studies*, 24(1): 41-60. (1993)
40. “The Relationship between Legal and Accounting Practices: A Classification Exercise,” with T. Doupnik. *Advances in International Accounting*, 5: 3-22. (1992)

**Books and Chapters in Books**

1. “Behavioral Accounting Research : A Cross-Cultural Accounting Perspective,” Chapter 28 in *The Routledge Companion to Behavioural Accounting Research*,1st Edition, T. Libby and L. Thorne Editors. Routledge: London, UK. (2018)
2. “Managerial Accounting,” Chapter 21 in *Comparative International Accounting*, Fifth-Ninth Edition, C. Nobes and R. Parker, Editors. Prentice Hall. (1998-2010)
3. "*Global Accounting and Control: A Managerial Emphasis*." With S. Gray and L. Radebaugh. John Wiley & Sons. (2001)
4. “Building a Cohesive Accounting Profession,” with J. Gruner. Chapter 22 *in International Accounting and Finance Handbook*, Second Edition, F.D.S. Choi, Editor. John Wiley & Sons: Somerset, NJ. (1997 and revised through 2000)
5. “*Multinational Accounting - Study Notes*,” Houston, TX: Dame Publications. (1999)
6. “An Empirical Test of a Judgmental International Classification of Financial Reporting Practices” with T. Doupnik. Chapter in *International Accounting – General Issues and Classification*. C. Nobes, Editor. Edward Elgar Publishing Limited: Cheltenham, UK. (1996)
7. “US & Mexican Foreign Exchange Risk Management Techniques: Implications for US Companies Anticipating a North American Free Trade Zone,” with L. M. Smith and K. Jesswein. Chapter 10 in *North American Free Trade Agreement: Opportunities and Challenges*, Macmillan: London. (1993)

**Articles: Professional and Practice Publications**

1. “El Alcance Cada Vez Más Global Del Acto Practicante De Corrupción Extranjera (The Increasingly Global Scope Of The Foreign Corrupt Practices Act).” *Revista Colombiana de Contabilidad*. (May/June 2018)
2. “Best Assets: Review and Comment on the G4+1 Accounting for Asset Management Position Paper Reporting Financial Performance" *CGA Magazine.* (March 2000)
3. “Goodwill Hunting” A discussion in the Accounting Standards Board's Invitation to Comment on Methods of Accounting for Goodwill and Intangibles and the G4+1's Position Paper on Business Combinations. *CGA Magazine*. (September 1999)
4. “Tools of the Trade (Parts 1 & 2).” Review and comment on the International Accounting Standards Committee's proposal on financial instruments. *CGA Magazine*. (December 1998 and January 1999)
5. “Reporting Financial Information by Segment: A Comment of the American Accounting Association on the IASC Draft Segment Statement of Principles,” with E.P. Swanson, A.K. Achleitner, E. de Lembre, and B.S. Khanna. *Accounting Horizons*, 10:(1): 118-123. (1996)
6. “An Interview with Sir Bryan Carsberg, Secretary-General of the International Accounting Standards Committee,” with J. Schweikart and S. Gray. *Accounting Horizons*, 10(1): 110-117. (1996)
7. Book Review of “Financial Management for International Business,” *Journal of International Financial Management & Accounting*, 7(3): 259-261. (1996)
8. “Choosing an Appropriate Method for Segmental Disclosure: The IASC and FASB Drift Apart,” *Accounting: A Newsletter for Educators*, 4(2), John Wiley & Sons, Inc.: New York. (1995)

**Other Scholarly Work**

Conference Papers (all refereed) – only papers from 2010 to present are included. For a list of the 40 presentations made prior to 2010, please contact me.

1. “The New Gringos: The Role of Culture and Class in Emotional Intelligence in Chile” with G. Gupta, American Accounting Association Joint Mid-Year Meeting of the AIS, SET and International Sections. Tampa, FL. 2020.
2. “Emotional Intelligence and Offshoring Arrangements” with G. Gupta, AAA Annual Meeeting, National Harbor, MD. 2018.
3. “Corporate Governance, Earnings Management and Firm Performance: An International Comparison” with H. Kang and H.K. Duong. AAA Annual Meeeting. National Harbor, MD. 2018
4. “The Joint Effect of Investor Protection and Firm Corporate Governance on Earnings Management” with H.K. Duong and H. Kang. AAA - International Section, Tampa, FL. 2017.
5. “The New Gringos: A Study of Emotional Intelligence in US, Chilean and Indian MBA Students,” with G. Gupta, Business Association Of Latin American Studies Annual Conference., Port of Spain, Trinidad. 2014
6. “Redux in India: A Re-Examination of Doupnik and Richter (2004) in a BRIC Context,” with G. Gupta and P. Lewis, International Accounting Section of the AAA Mid-Year Meeting. San Antonio, TX. 2014
7. “Using a Simulation to Improve Learning of Management Accounting Concepts and Realities in an Integrative Format.” with  J.C. Lopez and  H. Dottin. Business Association of Latin American Studies Annual Conference. Lima, Peru. 2013
8. “Informal Institutions , Societal Values and Corporate Governance: A Test of Williamson’s (2000) Model of the Derivation of Corporate Governance Outcomes.” American Accounting Association Annual Meeting. Anaheim, CA. 2013
9. “Cross-Listing and Audit Fee Premiums: Moving Beyond Legalism,” with A. Singhvi
   1. American Accounting Association Annual Meeting. 2012
   2. Irish Accounting and Finanace Asoociation. 2012
10. “Using Gray’s (1988) Accounting Values to Explain Differing Levels of Implementation of IFRS,” with G. Braun and R. Rodriguez. American Accounting Association Annual Meeting. 2011
11. “Using An Online Business Simulation to Teach Management Accounting in a Global Team Environment,” American Accounting Association Annual Meeting. 2011
12. *“*An Ever Closer Union: An Analysis of Conservatism in Financial Reporting in the European Union,” with E. Devos and A. Srivastava. American Accounting Association Annual Meeting. 2010
13. “Is Culture the Missing Value in Explaining Accounting Conservatism Cross Nationally?” with T. Doupnik, G. Gotti, and T. Kang.
    1. American Accounting Association Annual Meeting. 2010
    2. International Accounting Section of the AAA, Mid Year Meeting. 2010
14. “Knowledge Sharing Across Cultures” with E. Huerta.
    1. American Accounting Association Annual Meeting. 2010
    2. Business Association Of Latin American Studies Annual Conference. 2009
15. “Explaining the Evolution of National Accounting Systems Towards IFRS Convergence” with E. Huerta.International Accounting Section of the AAA, Mid Year Meeting. 2010

Invited Research Paper Presentations - only papers from 2010 to present are included. For a list of the 21 presentations made prior to 2010, please contact me.

1. Universidad Los Andes Finance Seminar: "Emotional Intelligence and Performance in a Global Audit Firm: Tales from America Latina.” 2022
2. Speaker at a public lecture at Universidad del Bío-Bío, Conceptión, Chile. Topic was “El Alcance Cade Vez Más Global de la Práctica de Corrupción Extranjera.” 2018.
3. Speaker, CAPIC Regional Seminar, Concepción, Chile. “Investigación de la Contabilidad Conductual: Una Nueva Rrontera para la Investigación Contable en América. 2018
4. Co-Primary Speaker at “ Ciclo Internationalde Conferencecias en Invistagion”. An invitation only conference in Bogotá, Colombia, run by the top universities in the county. The topic was the potential of behavioral accounting research in Latin America. 2018.
5. “The Increasingly Global Scope Of The Foreign Corrupt Practices Act”. Invited presentation at ASFACORP Colombian Accounting Professors’ Annual Meeting Plenary Speaker, Cúcuta, Colombia. 2017.
6. “Incentives to Share Knowledge Across Cultures”
   1. National University of Ireland, Galway, Ireland. 2011

**WORK IN PROGRESS**

1. "Emotional Intelligence and Performance in a Global Audit Firm: Tales from America Latina" (Working Paper). (July 1, 2020 - Present). with Rosa González, Rodrigo Taborda and Felipe Janica.

Summary: Audit firms are increasingly becoming providers of non-audit services. This has a fundamental effect on the skills required to develop new business and service these clients. Many of these skills involve using Emotional Intelligence to solicit data and convince clients to use and value the services of auditors. Using a study of subjects from a global 4 global assurance firm from four varied but major countries in Latin America, this study finds that Emotional Intelligence (EI) is a significant explanator of overall performance. It further finds that gender, education, firm rank and country of origin affect the overall assessment of performance and various subcomponents.

1. Stare Decisis IFRS" (In Preparation). (June 1, 2021 - Present). with G. Gupta and HK Duong.

Summary: Is IFRS settled law in all national states? Does this mean that we should expect no difference in reporting outcomes between nation-states in financial reporting outcomes? What factors may influence differences in financial reporting outcomes between countries, and is there future research for academic research on national differences beyond IFRS?

1. "It’s Not Balanced After All: A Neo Institutional Explanation of the Role of Organizational Culture Dimensions in Determining Usage Levels of Balanced Scorecard Perspectives." (Working Paper). (September 20, 2020 - Present).with G. Gupta – In final writeup stage.

Summary: In this study, we posit that acceptance and usage of the Balanced Scorecard are never complete. Each of the four perspectives (Financial, Customer, Internal Business and Learning and Growth /Innovation) has different levels of usage and influenced by different organizational culture dimensions. Based on a sample of 1268 managers in 48 firms, we find this to be true. The Financial dimension is the most used and Innovation the least. An organization with a strong Individualist culture uses all perspectives, but an organizational culture that avoids Uncertainty reduces the usage of almost all scorecards. Several Organizational Culture dimensions affect one or two perspectives but not others. All in all, it is an incomplete and messy process.

1. “From Organization Person To Entrepreneur: A Cpa In Colombia Decides On His Future" (Working Paper). (January 2021 - Present).

Summary :This case was designed to understand the entrepreneurial options in accounting services firms. As a part of the decision process, students analyze personal, professional, and context aspects that affect the alternatives under assessment

**FUNDRAISING AND GRANTS**

**Institutional Grants**

Canadian Business Studies Program Development Grant from the Canadian Embassy for the University of Texas at El Paso. $6,500. 2009-2010

“The Undiscovered Country. Preparing Ohio’s current and future providers of professional audit and advisory services for Thomas Friedman’s Flat World.” Principal Investigator. A Grant from the US Department of Education Business and International Education Program. $173,727. 2007

“Climbing the Pyramid.” A grant from the US Department of Education Meeting the Needs of Greater Cincinnati for Globalized Employees through a Strategic Education Alliance for Global Learning of the University of Cincinnati, College of Business Administration and the Greater Cincinnati of Commerce. $169000. 2001-2003

"Local Learning, Global Growth." A grant from the US Department of Education to upgrade international business teaching and research at UC, $171,000. 1999-2001

Canadian Business Studies Program Development Grants from the Canadian Embassy for the University of Cincinnati. Five successive annual Grants totaling $36,500. 1997-2002

Canadian Business Studies Program Development Grants from the Canadian Embassy for Texas A&M University totaling approximately $40,000. 1991-1996

**TEACHING**

**Undergraduate Courses Taught**

* Principles of Accounting 2
* International Accounting
* Global Accounting and Financial Control
* Principles of Management Accounting (also taught by invitation - University of Augsburg
* Management Accounting for Non-Accountants
* Accounting Theory/Current Topics
* Intermediate Accounting I, and II

**Graduate Courses Taught**

* Cost and Control in Healthcare
* International Accounting - Masters of Accounting
* Accounting for Managers - MBA; Executive MBA
* Management Accounting Seminar – Masters of Accounting
* Strategic Cost Analysis – Executive MBA

**Ph.D. Courses Taught**

* International Accounting Environment
* Financial Accounting
* Managerial Accounting

**Teaching Innovations**

* Global encounter for UTEP students through a series of business simulations with schools in Latin America, the Caribbean, and Europe. One of these simulations was covered in “Globalsym: International Accounting Students Lock Business Horns In This Fierce Competition” on *Accounting Web* (http://www.accountingweb.com) and circulated to all CPAs in Texas.
* As a Fulbright Senior Fellow in Uruguay, I taught four Masters level classes in Spanish at the University of Montevideo. Similarly in Chile and Colombia.

**Courses Developed**

* Cost and Control in Healthcare online course complete with preparation of all

materials and launch of online class 2020

* Managerial Accounting – online course complete with preparation of all

materials and launch of online class 2017

International Financial Reporting and Controls (MACC Class) 2017

* Managerial Accounting Doctoral Seminar 2014
* International Accounting Environment – Doctoral Seminar 2011
* Management Accounting Seminar (MACC Capstone) 2011
* Financial Accounting – Doctoral Seminar 2008
* Accounting Theory: A Global Perspective 2006
* Contabilidad de Dirección y Sistemas de Control para la Corporatión Global 2005
* Global Strategy and Implementation 2004
* Global Accounting and Financial Control (for IB students) 2004
* MBA Study Abroad Courses – South Africa, Chile, Brazil 2003-2004
* Doing Business in Canada 1993, 1999
* International Accounting Graduate Case Course 1993
* Special Topics in International Accounting (Undergraduate) 1991

**Ph.D. Student Supervision and Examination**

Chairperson

2nd Chairperson, James W. Sunday, University of Scranton 2021

2nd Chairperson, Anthony Fulmore, University of Scranton 2019

Ankita Singhvi, University of Texas at El Paso 2013-2014

Gaurav Gupta, University of Texas at El Paso 2013

Elizabeth Devos, University of Texas at El Paso 2010-2014

Philip Lewis, University of Cincinnati 2001

Member

Jason McNicol, University of Texas at El Paso 2010

Ray Rodriguez, University of Texas at El Paso 2009

Yan Gao, University of Texas at El Paso 2009

Frederick Niswander, Texas A&M University 1993

External Examiner

Christopher Patel, Macquarie University, Sydney, Australia 2000

Peter Carlson, Royal Melbourne Institute of Technology, Australia 1996

**SERVICE ACTIVITIES**

**Middle Tenesse University**

University Level

* President Faculty Senate. (June 1, 2022 - May 31, 2023)
* President elect Faculty Senate. (June 1, 2021 - May 31, 2022).
* Chair of Finance Committee, Senate Steering Committe. (May 2020 - July 2021).
* Committee Member – Technology Access Fee Committee (allocates all University technology fees). 2020/2022
* Faculty Senator representing Accounting Department - University Senate. 2017 – present
* Committee Member – University Tenure Committee. 2019

College Level

* Committee Member, MBA progams. (September 1, 2017 - August 31, 2022).
* Committee Member - College Undergraduate Programs Committee. 2015 - 2018
* College Executive Committee. 2015 - 2016

Departmental Level

* Committee Member, Graduate Programs. (August 2019 - May 2022).
* Committee Member - MBA Programs. 2017 - present

**University of Texas at El Paso**

* Chair of Department Tenure and Promotion Committee. 2014
* Member of the College Tenure and Promotion Committee. 2011- 2013
* Faculty Senate. 2009-2012
* Member – Ph.D. Design Committee for new Accounting PhD Programs. 2009-2015
* Member – MBA Program Committee. 2007-2015
* Member – the MACC Committee. 2007-2015
* Member – University Library Committee. 2008-2015
* ­Coordinator for Doctoral Applications, Accounting Department. 2007-2014

**University of Cincinnati**

* Member at large – Faculty Senate. 2007
* Member - Department Research, Promotion and Tenure Committee. 2007
* Chair – Faculty, Friends, and Firms Taskforce. Responsible for reestablishing relationships with the professional community and fundraising.
* Advisor global dimension – Dean’s College Strategic Review. 2001
* Information Systems Tenure Committee. 2000
* Academic Program Director for Global Business Programs, College of Business, University of Cincinnati. 1997-2000
* Prepared University of Cincinnati, College of Business Vision Statement outlining three-year Program for the College’s International Business Activities. 1997
* Accounting Departmental Tenure Committee. 1997
* Strategic review International Business Activities. 1996

**Texas A&M University**

* Chair: Canadian/American Business Day Program, Texas A&M University. 1993
* Chair, Program Committee: Southwest AAA, International Section. 1992-1993
* Member, Program Committee - International Section, Annual National Meeting of the American Accounting Association. 1991-1992
* Coordinator: Canadian Studies Program, TAMU (Included preparing three successful annual external funding programs). 1992-1993
* Advisor: AIESEC student group. 1991-1992
* Department Representative: International Business Policy Committee, Texas A&M University. 1991-1996

**External Service Activities since 2010**

Editorial Board Memberships

* Editorial Review Board Member, Journal of International Accounting Auditing

and Taxation, Cincinnati, OH 2020-present

* Journal of Business Research co-editor conference edition 2015, 2016
* Journal of International Accounting Research co-editor conference edition. 2016
* Journal of International Accounting Research, Associate Editor 2011-2018
* Journal of International Accounting Research member 2001–present
* Advances in International Accounting, Associate Editor 1993–2017

Reviewer Activity

* Reviewer/Referee, Behavioral Research in Accounting, Kingston, ON. (April 2020 - Present).
* Reviewer/Referee, Management International Review, Stuttgart. (March 2020 - Present).
* Reviewer/Referee, Qualitative Research in Accounting and Management., Auckland. (March 2020-Present).
* Reviewer/Referee, Management Accounting Research, London. (February 1, 2020 - Present). Appointed, Pro Bono, Approximately 40 hours spent per year.
* Reviewer/Referee, Academia, Bogota. (November 24, 2019 - Present). Appointed,
* Reviewer/Referee, Journal of International Finance Management and Accounting, Sydney. (January 1991 - Present).

Non Research Roles

* Board of Advisors, American Accounting Association International Section. 2019-2022.
* Chair of the Board of Advisors, American Accounting Association International Section. 2020-2021.
* Advisor – Universidad de los Andes, School of Management, Bogotá, Colombia. 2017–present.
* Executive Committee Member – BALAS. 2014-2018.
* Judge – IMA MEF/SCMS Competition. 2017–present.
* Publications Committee, AAIAS. 2018-2020.
* North American Representative on the Executive Board of Business and
* Latin American Studies (BALAS) for North America. 2012-2018.
* Advisory Board, International Section, AAA. 2013
* President, International Section, AAA. 2012
* President-Elect, International Section, AAA. 2011
* Chair, Publications Committee, International Section. 2011

Reviewing Tenure and Promotion Packets Other Universities

* Kansas State University, Promotion to Full Professor. 2019.
* University of Oklahoma, Tenure at the Full Professor Level. 2014.
* Simon Fraser University, Promotion to Full Professor. 2013.
* University of Texas at Arlington, Tenure and Promotion to Associate Professor. 2013.
* University of Vermont, Tenure and Promotion to Associate Professor. 2012.
* University of Tulsa, Tenure and Promotion to Associate Professor. 2012.
* University of Windsor, Promotion to Full and Awarding of a Canada Research Chair. 2012.

**Memberships**

* American Accounting Association (AAA)
* American Accounting Association, International Accounting Section
* Business and Latin American Studies Association (BALAS)
* Academy of International Business (AIB)
* International Association for Accounting Education and Research (IAAER)
* Canadian Academic Accounting Association (CAAA)
* Institute of Management Accounts (IMA)

**Personal Development and Training Activities (since 2010)**

* “Quality Matters” - A 4 course sequence on improving online teaching 2020
* AAA Seminar on Data Analytics 2020
* Teaching and Writing Cases Workshop, Richard Ivey School, London, Ontario 2016
* Leadership Development Institute, UTEP 2015