

Ramesh Narasimhan

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Education:

Ph.D., 1988, R. B. Pamplin College of Business, Virginia Polytechnic Institute and State University (Virginia Tech), Blacksburg, Va. Major: Accounting. Minors: Information Systems and Statistics.

M.B.A., 1983, University of West Georgia, Carrollton, Georgia.

Diploma in Financial Management (DFM), 1981, University of Bombay, Bombay, India.

B.Sc.(Hons), 1975, University of Bombay, Bombay, India. Major, Chemistry.

Professional Certification:

Certified Public Accountant (CPA), Delaware, 1995.

Certified Internal Auditor (CIA), 1989.

Certified Management Accountant (CMA), 1985.

Experience:

2015 - Professor, Department of Accounting, Law & Taxation, Montclair State University, Montclair, NJ.

1998 - 2015 Associate Professor, Department of Accounting, Law & Taxation, Montclair State University, Montclair, NJ.

1997-1998 Assistant Professor, Department of Accounting & Finance, Lingnan University, Hong Kong

1995-1997 Assistant Professor, Department of Accountancy, City University of Hong Kong.

1994-1995 Visiting Assistant Professor, Department of Accounting, University of Baltimore.

1988-1994 Assistant Professor, Department of Accounting, Drexel University, Philadelphia, PA.

1986-1988 Instructor, Department of Accounting, Drexel University, Philadelphia, PA.

1983-1986 Teaching & Research Assistant, Department of Accounting, Virginia Tech, Blacksburg, VA.

1982-1983 Research Assistant, Department of Management, University of West Georgia.

1978-1981 Loan Officer, State Bank of Hyderabad, Bombay, India.

1976-1978 Management Trainee, State Bank of Hyderabad, Bombay, India.

1975-1976 Audit Assistant, M/s Pavri & Dhruva, Chartered Accountants, Bombay, India.

Research and Other Scholarly Activities:

Journals:

1. Narasimhan, R., Chung, S. (2014). Impact of Economic Conditions on Pension Costs: A Comparative Analysis of Changes in Comprehensive Income for Pensions. *Journal of Global Business Development*, 5(1), pp. 74-77.
2. R. Narasimhan, "A Comparative Analysis of Accounting for Intangible Assets Other than Goodwill," *International Research Journal of Global Business Development*, Vol. 1, No. 1, 2012, pp. 60 – 63.
3. R. Narasimhan & S. Chung, "Impact of the Sarbanes-Oxley Act on Audit and Non-Audit Fees: A Comparative Analysis," *Journal of Global Business Development*, Vol. 3, No. 2, 2011, pp. 56-59.
4. R. Narasimhan and S. Chung, "Time to Redesign the Accounting Curriculum for the 21st Century: A Proposed Model of Integration," *International Journal of Global Business and Economics*, Vol. 3, No. 2, 2010, pp. 121 – 127.
5. R. Narasimhan and S. Chung, "Accounting for the Proposed Clean Energy and Security Act Emission Allowances: Are Fair Values Relevant or Even Necessary?" *Oil, Gas & Energy Quarterly*, March 2010, pp. 497-501.
6. S. Chung and R. Narasimhan, "Are Published Annual Reports of Public Companies Still Necessary in the Digital Age?" *Journal of Global Business Development*, Vol 2, No. 1, 2009, pp. 32-35
7. S. Chung and R. Narasimhan, "Implications of International Financial Reporting Standard (IFRS) 6 for Extractive Industry Companies in U.S.," *Oil, Gas & Energy Quarterly*, December 2006, pp. 283-292.
8. S. Chung and R. Narasimhan, "An International Study of Cross-sectional Variations in Audit Fees," *International Journal of Auditing*, Vol. 6, No. 1 (March 2002), pp. 79-91.
9. S. Chung and R. Narasimhan, "Perceived Value of Mandatory Audits of Small Companies," *Managerial Auditing Journal*, Vol. 16, No.3 (June 2001), pp. 120-123.
10. C. Chow, S. Chung and R. Narasimhan, "Identifying and Developing Topics for Research and Publication: A Sharing of Experiences and Insights by Highly Published Overseas Chinese Accounting Scholars" *China Accounting and Finance Review*, Vol. 3, No. 1 (March 2001), pp. 28-51.
11. S. Chung, R. Narasimhan, and P. Wei, "Spread Analysis of Write-offs," *Journal of Accounting & Finance*, Vol.14, No. 2 (September 2000), pp. 1-26.
12. S. Chung and R. Narasimhan, "Learning Style Preferences and Teaching Approaches," *Journal of Accounting & Finance*, Vol. 14, No. 1 (March 2000), pp. 114-131.
13. Narasimhan, R. and S. Ng, "An Experimental Study of Hong Kong and Chinese Auditors' Perceptions of Auditor Independence," *Asian Review of Accounting*, 7(2), (November 1999), pp. 1-18.
14. Narasimhan, R. and S. Chung, "Auditor Concentration of Listed Public Companies on International Stock Exchanges," *Journal of International Financial Management and Accounting*, 9(3) (October 1998): pp. 210-215.
15. Chung, S. and R. Narasimhan, "A Profile of the Accountancy Faculty in a Male-Dominant Business Community: Hong Kong Evidence," *Indian Journal of Accounting*, Vol. XXVII (December 1996), pp. 12-19.
16. O'Neil, C. and R. Narasimhan, "The Auto Expense Deduction of Employees," *The Woman CPA*, January 1986, pp. 20-25.

Conference Papers:

American Accounting Association (AAA) Annual Meeting

1. "Using a GAAPs versus IFRS Comparison Project to Enhance Students' Learning of the Financial Reporting Process for U.S. Public Companies" Effective Learning Strategies Forum, Annual Meeting, Chicago, IL, August 2015 (with S. Chung).
2. "Audit Deficiencies of Triennially Inspected Auditors from PCAOB Inspection Reports: What Do They Tell Us?" Emerging and Innovative Research Forum, Annual Meeting, Chicago, IL, August 2015 (with S. Chung).
3. "Does Changing the Reporting Format of Comprehensive Income Increase Its Relevance for Users of Financial Statements?" Emerging and Innovative Research Forum, Annual Meeting, Atlanta, GA, August 2014 (with S. Chung).
4. "A required capstone course versus a required internship experience in accounting programs" Effective Learning Strategies Forum, Annual Meeting, Atlanta, GA, August 2014 (with S. Chung).
5. "PCAOB Inspections of Non-U.S. Firms: Developed versus Developing Countries" Emerging and Innovative Research Forum, Annual Meeting, Anaheim, CA, August 2013 (with S. Chung).
6. "Using University/College Organizations to Teach Auditing Concepts in Risk Assessments" Effective Learning Strategies Forum, Annual Meeting, Anaheim, CA, August 2013 (with S. Chung).
7. "Flipped Classroom—The Accounting Way " Effective Learning Strategies Forum, Annual Meeting, Anaheim, CA, August 2013 (with S. Chung).
8. "Future of Accounting for Emissions in U.S." Public Interest Concurrent Session, Annual Meeting, Washington, D.C., August 2012 (with S. Chung).
9. "Teaching the FASB Fair Value Hierarchy from SFAS 157 Using Case Scenarios" Effective Learning Strategies Forum, Annual Meeting, Washington, D.C., August 2012 (with S. Chung).
10. "Experiential Learning of Accounting Courses Using Real Life Financial Reporting" Effective Learning Strategies Forum, Annual Meeting, Washington, D.C., August 2012 (with S. Chung).
11. "Is Too Much Technology Affecting Learning in the Principles Course? Is it Time to Go Old School?" Effective Learning Strategies Forum, Annual Meeting, Denver, CO, August 2011 (with S. Chung). *Nominated for the Bea Sanders/AICPA Innovation in Teaching Award*
12. "Holding Virtual Office Hours," Effective Learning Strategies Forum, Annual Meeting, Denver, CO, August 2011 (with S. Chung).
13. "Should a Financial Literacy Course Be Required in the General Education Program For All College Students?" Research Interaction Forum, Annual Meeting, San Francisco, CA, August 2010 (with S. Chung).
14. "Go Green in Teaching Accounting Courses," Effective Learning Strategies Forum, Annual Meeting, San Francisco, CA, August 2010 (with S. Chung). *Nominated for the Bea Sanders/AICPA Innovation in Teaching Award*
15. "Using Reworks and Resubmissions to Enhance Learning in Accounting Courses," Effective Learning Strategies Forum, Annual Meeting, San Francisco, CA, August 2010 (with S. Chung). *Nominated for the Bea Sanders/AICPA Innovation in Teaching Award*
16. "Time to Incorporate XBRL into the Accounting Curriculum," Effective Learning Strategies Forum, Annual Meeting, New York, NY, August 2009 (with S. Chung). *Nominated for the Bea Sanders/AICPA Innovation in Teaching Award*
17. "Using the Case Study Method in Lieu of Lecturing in Teaching the Principles of Accounting Courses," Effective Learning Strategies Forum, Annual Meeting, New York, NY, August 2009 (with S. Chung). *Nominated for the Mark Chain/FSA Innovation in Graduate Teaching Award*
18. "Building "Hybrid" Courses into the Accounting Curriculum: Advantages and Disadvantages," Effective Learning Strategies Forum, Annual Meeting, Anaheim, CA, August 2008 (with S. Chung).

19. "Implementation Issues in Moving towards Harmonization in Fair Value Accounting for Fixed Assets in US," Research Forum Paper, Annual Meeting, Chicago, IL, August 2007 (with S. Chung).
20. "An Analysis of the Use of Various Instructional Technologies in Accounting Education and the Impact on Learning Outcomes and Assessment Techniques," Effective Learning Strategies Forum, Annual Meeting, Chicago, IL, August 2007 (with S. Chung).
21. "Alternatives to Statutory Audit Requirements for Small Public Companies: Advantages and Disadvantages," Research Forum Paper at the Annual Meeting in Washington, D.C., August 2006 (with S. Chung).
22. "Embedding Service Learning Projects into Intermediate Accounting, Auditing and Accounting Information Systems," Effective Learning Strategies Forum, Annual Meeting in San Francisco, CA, August 2005 (with S. Chung).
23. "Towards a Holistic Approach in Teaching Financial Accounting, Auditing and Accounting Information Systems: A Systems Approach" Effective Learning Strategies Forum, Annual Meeting in Orlando, FL, August 2004 (with S. Chung).
24. "Market Reaction to LLP Formations: A Test of the Insurance Hypothesis" Research Forum Paper at the Annual Meeting in New Orleans, LA, August 1998 (with Shifei Chung).
25. "An Experimental Study of Hong Kong and Chinese Auditors' Perceptions of Auditor Independence," Research Forum Paper at the Annual Meeting in New Orleans, LA, August 1998 (with Stephanie Ng).
26. "An International Study of Cross-sectional Variations in Audit Fees," Research Forum Paper at the Annual Meeting in Dallas, Texas, August 1997 (with Shifei Chung).

Other Annual Meetings

1. "Does the Use of Non-Standard Company-specific Tags in XBRL Filings Reduce Comparability? An Analysis of XBRL Reports for SEC Filers in 2013," 17th Annual Accounting Information Systems Educator Conference, Colorado Springs, CO, July 2015 (with S. Chung).
2. "Is Audit Sampling Still Necessary in Computerized Accounting Information Systems?" Academy of Business Research Fall 2014 Conference, Atlantic City, September 2014.
3. "Impact of the New Proposed Revenue Recognition Standard on Reported Earnings of U.S. Companies in the Construction Industry," Academy of Business Research Fall 2014 Conference, Atlantic City, September 2014 (with S. Chung).
4. "Impact of Economic Conditions on Pension Costs: A Comparative Analysis of Changes in Comprehensive Income for Pensions", Nineteenth International Conference of the Global Business Development Institute, Las Vegas, NV, March 2014 (with S. Chung).
5. "A Comparative Analysis of Pension Costs for U.S. Public Companies for 2005 and 2011: Impact of Recent Economic Crisis", Fifteenth International Conference of the Global Business Development Institute, Las Vegas, NV, December 2012 (with S. Chung).
6. "Customizing Accounting Information Systems to Provide Relevant Business Intelligence to Managers: A Model of Integration," Academy of Business Research Fall 2012 Conference, Atlantic City, September 2012.
7. "Value Relevance of Comprehensive Income Reporting: An Analysis of U.S. Public Companies Financial Statements for 2005-2010," Academy of Business Research Fall 2012 Conference, Atlantic City, September 2012 (with S. Chung).
8. "Accounting for Intangible Assets Other than Goodwill: The Next Trouble Spot?", Fourteenth International Conference of the Global Business Development Institute, Las Vegas, NV, March 2012 (with S. Chung).

9. "Do U.S. Companies Write-off Goodwill in Tight Times? A Comparative Analysis of Goodwill Impairments in 2005 and 2010", Intellectbase International Consortium Academic Conference, Las Vegas, NV, December 2011 (with S. Chung).
10. "Impact of the Sarbanes-Oxley Act on Audit and Non-Audit Fees: A Comparative Analysis", Thirteenth International Conference of the Global Business Development Institute, Las Vegas, NV, March 2011 (with S. Chung).
11. "Accounting for Leases: Will the Revised "Principles-based" Standard after Convergence with IASB Eliminate Future Accounting Manipulations?" Northeast Business and Economics Association, 37th Annual Meeting, Morristown, NJ, October 2010 (with S. Chung).
12. "Time to Redesign the Accounting Curriculum for the 21st Century: A Proposed Model of Integration", Twelfth International Conference of the Global Business Development Institute, Las Vegas, NV, March 2010 (with S. Chung). *Best Paper Award*
13. "Are Published Annual Reports of Public Companies still Necessary in the Digital Age?" International Conference of the Global Business Development Institute, Las Vegas, NV, March 2009 (with S. Chung)
14. "An Examination of the Role of Investment Accounting Rules in the Current Accounting Crisis: Is It Time to Revise the Standards?" International Conference of the Business Economics Institute, Las Vegas, NV, December 2008 (with S. Chung).
15. "A Required Course in Financial Literacy in All Undergraduate Programs: Now is the Time," Fifteenth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2008 (with Shifei Chung).
16. "A Survey of the Use of Various Instructional Technologies in Accounting Education and the Impact on Learning Outcomes and Assessment Techniques," Fourteenth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2007 (with Shifei Chung).
17. "Responding to Emerging Challenges in Business: A Model for an Integrative Accounting Curriculum," Thirteenth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2006 (with Shifei Chung).
18. "A Survey of Educational and Licensing Requirements for CPAs in the World," Twelfth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2005 (with Shifei Chung).
19. "Emerging Role of Accounting Faculty in the 21st Century," Eleventh Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2004 (with Shifei Chung).
20. "Impact of the American Accounting Scandals on the Harmonization of Accounting Standards at the Global Level", Northeast Business and Economics Association, 30th Annual Meeting, Parsippany, NJ, October 2003.
21. "Changes in Auditing Standards and Practice: Disaster Driven than Theory Driven," 10th Annual Conference of the American Society of Business and Behavioral Sciences, Las Vegas, Nevada, February 2003 (with S. Chung).
22. "Cross-listed Directors of Public Companies and Auditor Choice," Annual Conference of the Academy of Business Administration, Key West, Florida, April 2002 (with Shifei Chung).
23. "An Empirical Analysis of U.S. Multinational Companies Disclosures under SFAS 89," Ninth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2002 (with Shifei Chung).
24. "Insights to the Idea Generation Process in Accounting Research: Interviews with Accomplished Researchers," 30th Annual Meeting of the Western Decision Sciences Institute, Vancouver, Canada, April 2001 (with C. Chow and S. Chung).

25. "Globalization in the Business World and Accounting Education: A Review of Accounting Curricula Across the World," Eighth Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2001 (with Shifei Chung).
26. "Internal Control Evaluations in the Fixed Assets Systems: A Comparison of the Judgments of Hong Kong and Chinese Auditors," Seventh Annual Meeting of the American Society of Behavioral and Business Sciences, Las Vegas, February 2000 (with Shifei Chung).

International Conferences

1. "Is it time for internally generated intangible assets to be recognized in financial statements?," 13th International Conference on Global Business and Economic Development, Ancona, Italy, July 2014 (with S. Chung).
2. "Trends in Pension and Other Post-Employment Benefit Costs: Impact of Companies' Settlement Rates Choices," The Academic Forum October 2013 Conference, Puerto Vallarta, Mexico, October 2013 (with S. Chung).
3. "Accounting for Inventories: The FASB/IASB Convergence Project and the Future of LIFO Method," 12th International Conference on Global Business and Economic Development, Singapore, July 2011 (with S. Chung).
4. "The Impact of the Proposed Standard on Accounting for Leases on Reported Earnings of U.S. Companies," 11th International Decision Science Institute Conference, Taipei, Taiwan, July 2011 (with S. Chung).
5. "A Review of the Standards on Accounting for Investments: Time for a Change?" 11th International Conference on Global Business and Economic Development, Bratislava, May 2009 (with S. Chung).
6. "Issues in Using Fair Value Accounting in U.S.," 10th International Conference on Global Business and Economic Development, Kyoto, Japan, August 2007 (with S. Chung).
7. "Diversity in Education and Licensing Requirements for Entry-level Accountants and the Impact on World-wide Accounting Harmonization Efforts," 2006 Conference on Emerging Issues in International Accounting and Business, University of Padua, Padua, Italy, July 2006 (with S. Chung).
8. "Redesigning the Accounting Curriculum for Integration: A Model to Incorporate Concepts across Courses," 2005 International Conference on Accounting and Information Technology, National Chung-Cheng University, Taiwan, May 2005 (with S. Chung).
9. "Analysis of US Public Companies Disclosures of Audit and Non-Audit Fees Before and After Sarbanes-Oxley Act," 9th International Conference on Global Business and Economic Development, Seoul, Korea, May 2005 (with S. Chung).
10. "An Examination of the Portfolio Concepts of Accounting for Investments under SFAS 115 and IAS 39," Academy of Business Administration's Annual International Conference in London, England, July 2004 (with S. Chung).
11. "Financial Characteristics of Companies using the Fair Value and Intrinsic Value Methods for Accounting for Stock-based Compensation," Eighth International Conference on Global Business and Economic Development in Guadalajara, Mexico, January 2004 (with S. Chung).
12. "Statutory audit requirements for small public companies in global markets" Fourth International Conference on Operations and Quantitative Management in Tainan, Taiwan, January 2003 (with S. Chung).
13. "An Empirical Analysis of the Inventory Accounting Methods of U.S. Multinational Companies: Segment and Industry Effects" Seventh International Conference on Global Business and Economic Development in Bangkok, Thailand, January 2003 (with S. Chung).

14. "Identifying and Developing Topics for Research and Publication: A Sharing of Experiences and Insights by Highly Published Overseas Chinese Accounting Scholars," The Second China Accounting and Finance Review International Conference, Beijing, China, May 2001 (with C. Chow and S. Chung).
15. "How Audit Fee and Level of Environmental Violations Affect Decisions on Further Investigations of Clients' Illegal Acts: A Study of Hong Kong," Twelfth Asian-Pacific Conference on International Accounting Issues, Beijing, China, October 2000 (with R. Hwang and J. Chang).
16. "Perceived Value of Mandatory Audits of Small Companies," 5th International Conference on Global Business & Economic Development, Beijing, China, June 2000 (with Shifei Chung).
17. "Internal Control Evaluations in the Fixed Assets Systems: A Comparison of the Judgments of Hong Kong and Chinese Auditors," 12th Annual Conference of Accounting Academics, HKSA, Hong Kong, June 2000 (with Shifei Chung).
18. "Perceived Value of Mandatory Audits of Small Companies," 12th Annual Conference of Accounting Academics, Hong Kong Society of Accountants (HKSA), Hong Kong, June 2000 (with Shifei Chung).
19. "A Comparative Analysis of Learning Style Preferences of American and Hong Kong Accounting Students," 10th Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii, October 1998 (with S. Chung).
20. "Modeling Audit Fees in Hong Kong: Client Industry Effect," 10th Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii, October 1998 (with S. Chung).
21. "Market Reaction to LLP Formations: A Test of the Insurance Hypothesis," 4th Annual Conference on Contemporary Issues in Accounting, Taipei, Taiwan, July 1998 (with S. Chung).
22. "Market Reaction to LLP Formations: A Test of the Insurance Hypothesis," 10th Annual Conference of Accounting Academics, HKSA, Hong Kong, June 1998 (with Shifei Chung).
23. "An International Study of Cross-sectional Variations in Audit Fees," 9th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, November 1997 (with Shifei Chung).
24. "An Experimental Study of Hong Kong and Chinese Auditors' Perceptions of Auditor Independence," 9th Asian-Pacific Conference on International Accounting Issues, Bangkok, Thailand, November 1997 (with Stephanie Ng).
25. "An Investigation of European Faculty Perceptions of the Quality of Accounting Journals," 20th Annual Congress of the European Accounting Association, Graz, Austria, April 1997 (with Alan Davis). Paper read by Professor Lars Hassel of Abo Akademi University, Finland.
26. "An International Study of the Perceived Quality of Accounting Journals", 8th Asian-Pacific Conference on International Accounting Issues, Vancouver, Canada, October 1996 (with Alan Davis).
27. "Auditor Concentration of Listed Public Companies on International Stock Exchanges," 8th Annual Conference of Accounting Academics, HKSA, Hong Kong, June 1996 (with Shifei Chung).
28. "The New Audit Report: Perceptions of Hong Kong Investors," 8th Annual Conference of Accounting Academics, HKSA, Hong Kong, June 1996 (with Rohit Jain and Sandra Ho).
29. "Analysis of Auditor Concentration of Listed Public Companies on International Stock Exchanges," International Association for Accounting Education and Research (IAAER) Conference on International Accounting Research: Multinational Enterprises and Global Change, Coventry, England, May 1996 (with Shifei Chung).
30. "The New Audit Report: Perceptions of Hong Kong Investors," IAAER Conference on International Accounting Research: Multinational Enterprises and Global Change, Coventry, England, May 1996 (with Rohit Jain and Sandra Ho).

AAA Regional Conferences

1. "Accounting for Contracts in the Construction Industry: Possible Impacts of the New Revenue Recognition Standard", AAA Mid-Atlantic Region Annual Meeting, Cherry Hill, NJ, April 2015 (with S. Chung).
2. "Deficiencies in Audit/Attestation Engagements for Non Big 4 Accounting Firms", AAA Mid-Atlantic Region Annual Meeting, Cherry Hill, NJ, April 2015 (with S. Chung).
3. "A Preliminary Analysis of PCAOB Inspection of Non-US Auditors", AAA Mid-Atlantic Region Annual Meeting, King of Prussia, PA, April 2014 (with S. Chung).
4. "Pension Accounting Changes Proposed by IASB: An Analysis on the Impact on U.S. Companies' Income", AAA Mid-Atlantic Region Annual Meeting, Parsippany, NJ, April 2013 (with S. Chung).
5. "Teaching the FASB Fair Value Hierarchy from SFAS 157 Using Case Scenarios" Effective Learning Strategies Forum, AAA Mid-Atlantic Region Annual Meeting, Philadelphia, PA, April 2012 (with S. Chung).
6. "Issues in Accounting for Plant Assets When Converging to IFRS", AAA Mid-Atlantic Region Annual Meeting, Baltimore, MD, April 2011 (with S. Chung).
7. "Cross-listed Directors of Public Companies and Choice of Auditors", AAA Mid-Atlantic Region Annual Meeting, Philadelphia, PA, April 2010 (with Shifei Chung).
8. "Should Unrealized Gains or Losses for Investments be Part of Net Income? Arguments for Changing the Standards", AAA Mid-Atlantic Region Annual Meeting, Long Branch, NJ, April 2009 (with Shifei Chung).
9. "Financial Literacy for All," AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2008 (with Shifei Chung).
10. "An Analysis of the Use of Various Instructional Technologies in Accounting Education and the Impact on Learning Outcomes and Assessment Techniques," Research Forum Paper, AAA Mid-Atlantic Regional Meeting, Parsippany, NJ, April 2007.
11. "Identifying and Developing Successful Research Topics: Insights from Experienced Accounting Researchers", AAA Northeast Regional Meeting, Portland, ME, May 2001 (with C. Chow and S. Chung).
12. "The Effects of Audit Fee and Level of Environmental Violations on Auditors' Decisions to Further Investigate Clients' Potentially Illegal Acts," AAA Western Regional Meeting, Salt Lake City, UT, May 2000 (with R. Hwang, J. Chang, & S. Chung).
13. "Modeling Audit Fees in Hong Kong: Client Industry Effect," AAA Mid-Atlantic Regional Meeting, Harrisburg, PA, March 1999 (with Shifei Chung).
14. "An Empirical Study of Inter-country Determinants of Audit Fees," AAA Ohio Regional Meeting, Columbus, Ohio, March 1998 (with Shifei Chung).
15. "An Experimental Study of Hong Kong and Chinese Auditors' Perceptions of Auditor Independence," AAA Ohio Regional Meeting, Columbus, Ohio, March 1998 (with Stephanie Ng).
16. "An International Study of the Perceived Quality of Accounting Journals," AAA Northeast Regional Meeting, Binghamton, New York, April 1997 (with Alan Davis).
17. "The New Audit Report: Perceptions of Hong Kong Investors," AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, March 1996 (with Rohit Jain and Sandra Ho).
18. "Pitfalls and Problems of Students' Required Use of Computers," Panel Member, AAA Mid-Atlantic Regional Meeting, Washington, DC, May 1990.
19. "Firm Affiliation Effects of Auditors' Evaluations of Internal Controls in Computerized Systems," AAA Southeastern Regional Meeting, Tampa, FL, April 1990.

20. "An Experiment to Compare the Judgement Consistency of Computer Audit Specialists and Non-specialists in Evaluations of Computerized Systems," American Accounting Association (AAA) Mid-Atlantic Regional Meeting, Wilmington, DE, April 1989.

Editor

1. Editor, Proceedings of the Annual Meeting of the AAA Mid-Atlantic Region, Parsippany, NJ, April 2007. http://www2.aaahq.org/MARRegion//2007/2007MAR_Proceedings.pdf

Continuing Professional Education (CPE) Workshops:

1. Presenter, How to Integrate ACL Audit Software into an Auditing Course, CPE Workshop, AAA Mid-Atlantic Region Annual Meeting, Long Branch, NJ, April 2009. (3.5 credits)
2. Panel Member, WWW Marketplace, Jury, Judge & Attorneys — Courtroom & Classroom Instructional Technology Research & Service, CPE Workshop, AAA Annual Meeting, Anaheim, CA, August 2008. (7 credits)

Other Forums and Workshops:

1. Panel Member, IFRS Panel: International Financial Reporting Standards in the Classroom: Is it coming, and are we ready? AAA Mid-Atlantic Region Annual Meeting, Long Branch, NJ, April 2009.
2. "Corporate Governance Issues after Sarbanes Oxley" Executive MBA Workshop, National Chung Hsing University, Taichung, Taiwan, August 2007.
3. "Sarbanes Oxley Act and the Future of Financial Reporting" Graduate Accounting Research Workshop, National Chung Hsing University, Taichung, Taiwan, May 2005.
4. "Sarbanes Oxley Act and Corporate Responsibility" Accounting Research Workshop, National Pinduaong Institute of Commerce, Pinduaong, Taiwan, May 2005.
5. "Strategies for Identifying Successful Research Topics in Accounting Research" Accounting Research Workshop, National Chengchi University, Taipei, Taiwan, June 2001.
6. "Impact of Internet and E-commerce on Auditing," Accounting Research Workshop, National Chengchi University, Taipei, Taiwan, June 2000.
7. "Review of Recent Financial Accounting Standards in U.S," Training Program of Department of Social Security, Beijing, China, June 2000.
8. "Enhancing Quality Teaching through Teaching & Technology Professional Development Program," Invited Panel Member, Conference of the Consortium for the Promotion of Teaching Skills and Technology, Hong Kong, May 1997.
9. "An International Study of the Perceived Quality of Accounting Journals," Department of Accountancy Research Seminar, City University of Hong Kong, April 1997 (with Alan Davis).
10. "Judgment Consistency of Computer Audit Specialists and Non-specialists in Evaluations of Computerized Controls: An Experiment," Seminar, Drexel University, Philadelphia, May 1988.

Reviews, Discussions & Session Chairs

1. Session Chair, 17th Annual Accounting Information Systems Educator Conference, Colorado Springs, CO, July 2015
2. Session Chair & Discussant, AAA Mid-Atlantic Region Annual Meeting, Cherry Hill, NJ, April 2015.
3. Reviewer, AIS & Teaching and Curriculum Sections, AAA Annual Meeting, Chicago, IL, August 2015.
4. Reviewer, AAA Mid-Atlantic Region Annual Meeting, Cherry Hill, NJ, April 2015.

5. Session Chair, Academy of Business Research Fall 2014 Conference, Atlantic City, September 2014.
6. Reviewer, Public Interest & Teaching and Curriculum Sections, AAA Annual Meeting, Atlanta, GA, August 2014.
7. Reviewer, AAA Mid-Atlantic Region Annual Meeting, King of Prussia, PA, April 2014.
8. Session Chair, Nineteenth International Conference of the Global Business Development Institute, Las Vegas, NV, March 2014.
9. Reviewer, International Accounting & Teaching and Curriculum Sections, AAA Annual Meeting, Anaheim, CA, August 2013.
10. Session Chair, Fifteenth International Conference of the Global Business Development Institute, Las Vegas, NV, December 2012.
11. Ad-hoc Reviewer, *Journal of Emerging Economics*, April – August 2012.
12. Reviewer, International Accounting, Teaching and Curriculum & Public Interest Sections, AAA Annual Meeting, Washington, DC, August 2012.
13. Reviewer, AAA Mid-Atlantic Region Annual Meeting, Philadelphia, PA, April 2012.
14. Member, Executive Editorial Board, Intellectbase International Consortium, 2011-2012.
15. Member, Reviewers Task Panel, Intellectbase International Consortium, 2011-2012.
16. Session Chair, International Accounting Section, AAA Annual Meeting, Denver, CO, August 2011.
17. Discussant, International Accounting Section, AAA Annual Meeting, Denver, CO, August 2011.
18. Discussant, AAA Mid-Atlantic Region Annual Meeting, Baltimore, MD, April 2011.
19. Session Chair, 12th International Conference on Global Business and Economic Development, Singapore, July 2011.
20. Discussant, 12th International Conference on Global Business and Economic Development, Singapore, July 2011.
21. Session Chair, 11th International Decision Science Institute Conference, Taipei, Taiwan, July 2011.
22. Reviewer, International Accounting & Teaching and Curriculum Sections, AAA Annual Meeting, Denver, CO, August 2011.
23. Discussant, AAA Mid-Atlantic Region Annual Meeting, Baltimore, MD, April 2011.
24. Reviewer, AAA Mid-Atlantic Region Annual Meeting, Baltimore, MD, April 2011.
25. Reviewer, International Accounting & Teaching and Curriculum Sections, AAA Annual Meeting, San Francisco, CA, August 2010.
26. Ad-hoc Reviewer, *Accounting & Business Research*, March 2010.
27. Reviewer, AAA Mid-Atlantic Region Annual Meeting, Philadelphia, PA, April 2010.
28. Reviewer, International Accounting & Teaching and Curriculum Sections, AAA Annual Meeting, New York, NY, August 2009.
29. Discussant, AAA Mid-Atlantic Region Annual Meeting, Long Branch, NJ, April 2009.
30. Reviewer, AAA Mid-Atlantic Region Annual Meeting, Long Branch, NJ, April 2009.
31. Session Chair, International Conference of the Global Business Development Institute, Las Vegas, Nevada, March 2009.
32. Session Chair, International Conference of the Business Economics Institute, Las Vegas, Nevada, December 2008.
33. Reviewer, International Accounting & Teaching and Curriculum Sections, American Accounting Association Annual Meeting, Anaheim, CA, August 2008.
34. Reviewer, AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2008.
35. Session Chair, AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2008.
36. Discussant, International Accounting Section, American Accounting Association Annual Meeting, Chicago, IL, August 2007.

37. Reviewer, International Accounting & Teaching and Curriculum Sections, American Accounting Association Annual Meeting, Chicago, IL, August 2007.
38. Reviewer, International Accounting & Teaching and Curriculum Sections, American Accounting Association Annual Meeting, Washington, D.C., August 2006.
39. Session Chair, International Accounting Section, American Accounting Association Annual Meeting, San Francisco, CA, August 2005.
40. Session Chair & Discussant, Accounting, 2005 International Conference on Accounting and Information Technology, National Chung-Cheng University, Taiwan, May 2005.
41. Session Chair, Accounting Education, 12th Annual Conference of the American Society of Business and Behavioral Sciences, Las Vegas, Nevada, February 2005.
42. Session Chair, Accounting and Ethics, 11th Annual Conference of the American Society of Business and Behavioral Sciences, Las Vegas, Nevada, February 2004.
43. Discussant & Chair, 8th International Conference on Global Business & Economic Development, Guadalajara, Mexico, January 2004.
44. Reviewer & Discussant, Auditing Session, AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2003.
45. Discussant & Chair, 7th International Conference on Global Business & Economic Development, Bangkok, Thailand, January 2003.
46. Chair, Accounting & Finance Session, Fourth International Conference on Operations and Quantitative Management, Tainan, Taiwan, January 2003
47. Ad-hoc Reviewer, *Global Business & Finance Review*, 2002, 2005, 2006.
48. Discussant, 5th International Conference on Global Business & Economic Development, Beijing, China, June 2000.
49. Discussant, Auditing Section, 12th Annual Conference of Accounting Academics, HKSA, Hong Kong, June 2000.
50. Reviewer, AAA Mid-Atlantic Regional Meeting, Harrisburg, PA, March 1999.
51. Chair, Financial Accounting Session, AAA Mid-Atlantic Regional Meeting, Harrisburg, PA, March 1999.
52. Chair, Auditing Session, 4th Annual Conference on Contemporary Issues in Accounting, Taipei, Taiwan, July 1998
53. Reviewer, *Asia-Pacific Journal of Accounting*, 1996.
54. Reviewer, *The Hong Kong Accountant*, The Journal of the HKSA, 1995 - 1997.
55. Reviewer, AAA Mid-Atlantic Regional Meeting, Wilmington, DE, April 1989.

Professional, Administrative and Other Activities:

Administrative Activities:

University Level

Member, President's Commission on Affirmative Action, Equal Opportunity and Diversity, Montclair State University, 2014-2016.

President, Montclair State University Asian Pacific Islanders Caucus, 2013-2015.

Member, Graduate Council, Montclair State University, 2013-2015.

Member, Academic Technology Committee, Montclair State University, 2013-2016.

Member, Multicultural Awareness Requirements Committee, Montclair State University, 2004-2013.

Member, Library Committee, Montclair State University, 2010-2013.

Member (alternate), General Education Committee, Montclair State University, 2005-2010.

Corresponding and Financial Secretary, and Executive Board Member, University Senate, Montclair State University, 2004-2006.

Member, University Senate (representing School of Business), Montclair State University, 2003-2006.

Member, University Undergraduate Curriculum Committee, Montclair State University, 1999-2003.
Member, Faculty Senate's Academic Support Committee, Drexel University, 1989-1991.

College/School Level

Faculty Advisor, Vice-President, Treasurer/Secretary, Montclair State University Chapter of Beta Gamma Sigma, 2008-2016.
Member, Graduate Programs Committee, School of Business, Montclair State University, 2005-2009.
Chair, Curriculum Committee, School of Business, Montclair State University, 1999-2003.
Member, Student Omnibus Committee, Montclair State University, 2000-2002.
Member, Teaching Quality Assurance Team, Montclair State University, 1998-1999.
Member, Undergraduate Curriculum Committee, Drexel University, 1992-1994.
Member, Ph.D. Core Curriculum Committee, Drexel University, 1990-1994.
Member, Academic Standing Committee, Drexel University, 1989-1992.
Member, Ad-Hoc Committee on Tenure and Promotion Criteria, Drexel University, 1990.
Member, Computer Planning Committee, Drexel University, 1988-1989.
Member, Ad-Hoc Committee on MBA Curriculum, Drexel University, 1989.

Department Level

Member, Assessment Committee, Department of Accounting, Law & Taxation, Montclair State University, 2014 - 2016.
Member, Ad-Hoc Research Committee, Department of Accounting, Law & Taxation, Montclair State University, 2012.
Chair, Department Curriculum Committee, Department of Accounting, Law & Taxation, Montclair State University, 2002-2005, 2007-2012.
Member, Task Force to Revise Accounting Information Systems courses, 2009-2010.
Member, Department Curriculum Committee, Department of Accounting, Law & Taxation, Montclair State University, 1999-2012.
Member, Department Personnel Advisory Committee, Department of Accounting, Law & Taxation, 2007-2009.
Chair, Department Personnel Advisory Committee, Department of Accounting, Law & Taxation, 2006-2007.
Member, Library Committee, Department of Accounting, Law, & Taxation, Montclair State University, 1999-2007.
Member, Ad-hoc Committee for Accounting Conference, Department of Accounting, Law & Taxation, Montclair State University, 2002-2003.
Member, Academic Quality Assurance Committee, Lingnan University, 1997-1998.
Research Seminars and Workshops Coordinator, City University of Hong Kong, 1995-1997.
Member, Course Planning Committees, City University of Hong Kong, 1995-1997.
Project Supervisor of 5 Final Year Projects, City University of Hong Kong, 1995-1997.
Supervisor of 2 Master of Arts in International Accounting Dissertations, 1996-1997.
Member, Curriculum Review Committee, Drexel University, 1992-1994.
Member, Scholarship and Awards Committee, Drexel University, 1989-1994.
Member, PhD. Program Committee, Drexel University, 1990.
Committee Member on 5 Ph.D. Dissertations, (Supervisor on one), Drexel University, 1988-1993.

External Activities:

Other Universities:

External Reviewer, Promotion Decision, Dr. Sandra Ho, Hong Kong Polytechnic University, October 2014.

External Reviewer, Distinguished Professor Appointment, Dr. Suzanne O'Callaghan, Pace University, October 2014.

External Reviewer, Promotion and Tenure Decision, Dr. Daniel Hsiao, University of Minnesota-Duluth, October 2013.

Professional Activities:

Council Member, American Accounting Association (AAA), Mid-Atlantic Region Representative, 2014-2017.

Member, Steering Committee, AAA Mid-Atlantic Region, 2007-2016.

President, AAA Mid-Atlantic Region, 2013-2014.

President-Elect, AAA Mid-Atlantic Region, 2012-2013.

Program Chair, AAA Mid-Atlantic Regional Meeting, Parsippany, NJ, April 2013.

Vice-President, Finance, AAA Mid-Atlantic Region, 2008-2012.

Member, AAA Commons Committee, Teaching & Curriculum Section, AAA 2008-2010.

Member, Scientific Committee, Center for International Accounting Education & Research, Niagara University, 2008-2009.

Member, Committee to prepare Measuring Accounting Learning Monograph, Teaching & Curriculum Section, AAA, 2007-2008.

Program Chair, AAA Mid-Atlantic Regional Meeting, Parsippany, NJ, April 2007.

Member, Information Technology Committee, International Accounting Section, AAA, 2004-2005.

Member, Committee for Improving Teaching and Learning with Technology, Teaching & Curriculum Section, AAA, 2002-2003

Member, International Relations Committee, International Accounting Section, AAA, 1999-2000.

President, Institute of Management Accountants (IMA), Philadelphia Chapter, 1993-1994.

Chair, Academic Relations Committee, Institute of Internal Auditors, Philadelphia, 1993-1994.

Vice President of Administration, IMA, Philadelphia Chapter, 1992-1993.

Vice President of University Relations, IMA, Philadelphia Chapter, 1990-1991.

Director of Meetings, IMA, Philadelphia Chapter, 1989-1990.

Director of Manuscripts, IMA, Philadelphia Chapter, 1988-1989.

Management Accounting Coordinator of IMA at Drexel University, 1989-1994.

Faculty Advisor, Drexel University IMA Student Chapter, 1990-1994.

Volunteer Activities:

1. Judge, DECA Regional Competition for High School Students, South Jersey, 2013.
2. Judge, DECA State-level Competition for High School Students, 2012.
3. Judge, DECA Regional Competition for High School Students, South Jersey, 2012.
4. Judge, DECA State-level Competition for High School Students, 2011.
5. Judge, DECA State-level Competition for High School Students, 2010.
6. Judge, DECA Regional Competition for High School Students, South Jersey, 2010.
7. Judge, DECA Regional Competition for High School Students, South Jersey, 2009.
8. Judge, DECA State-level Competition for High School Students, 2009.
9. Judge, DECA Regional Competition for High School Students, South Jersey, 2007.
10. Judge, DECA State-level Competition for High School Students, 2007.
11. Judge, DECA Regional Competition for High School Students, South Jersey, 2006.
12. Judge, DECA State-level Competition for High School Students, 2006.
13. Volunteer, Library & Media Services, Woodcrest Elementary School, 1999 – 2000.

Grants Obtained:

1. Global Education Center Grant, \$800, Montclair State University, Spring 2013.

2. Global Education Center Grant, \$800, Montclair State University, Spring 2006.
3. Global Education Center Grant, \$800, Montclair State University, Spring 2005.
4. Global Education Center Grant, \$800, Montclair State University, Spring 2004.
5. Global Education Center Grant, \$800, Montclair State University, Spring 2002.
6. Global Education Center Grant, \$800, Montclair State University, Spring 2001.
7. Global Education Center Grant, \$2,000, Montclair State University, Spring 2000.
8. Summer stipend to internationalize the accounting curriculum, Global Education Center, Montclair State University, \$1,750, 1998-1999.
9. Small Scale Research Grants, HK\$45,000 (with Alan Davis) & \$44,950 (with Charles Chen & Jeong-Bon Kim), City University of Hong Kong, 1995-1996.
10. Quality Enhancement Fund Grant to develop computer-aided instructional cases for Auditing Courses, HK\$132,000, City University of Hong Kong, 1996.
11. Summer Research Grant, \$5,000, Drexel University, 1992.
12. Faculty Development Grant, \$2,000, Drexel University, 1989-1990.

Honors and Awards:

Best Paper Award, 12th International Conference of the Global Business Development Institute, 2010.
 Certificate of Appreciation for the Pursuit of Quality Teaching in Higher Education, Consortium for the Promotion of Teaching Skills & Technology, Hong Kong, 1997.
 Borg Warner Award for outstanding performance in the CMA Exam, Virginia Tech, 1985.
 Beta Alpha Psi, Virginia Tech, 1985.
 Beta Gamma Sigma, University of West Georgia, 1983.

Outside Practice:

ACCA Review Course, Paper 6 Audit Framework, for HKSA, 1995.
 CMA Review Course, Part 4 Decision Analysis, for IMA, Philadelphia Chapter, 1993 & 1994.
 Grader for Certified Management Accountant (CMA) Exam, December 1988 to June 1994.

New Courses Developed at Montclair State University:

ACCT 309 Accounting Information Systems
 ACCT 403 Advanced Auditing
 ACCT 404 Senior Seminar in Accounting
 ACCT 510 Accounting Information Systems
 ACCT 541 International Management Accounting and Taxes
 ACCT 542 Contemporary Issues in Public Accounting

Courses Taught (since Fall 2005):

ACCT 201 Fundamentals of Financial Accounting
 ACCT 202 Fundamentals of Managerial Accounting
 ACCT 301 Intermediate Accounting I
 ACCT 302 Intermediate Accounting II
 ACCT 304 Contemporary Issues in Intermediate Accounting
 ACCT 309 Accounting Information Systems
 ACCT 400 Auditing Theory & Practice
 ACCT 403 Advanced Auditing
 ACCT 404 Senior Seminar in Accounting
 ACCT 501 Financial Accounting
 ACCT 510 Accounting Information Systems

ACCT 520 Contemporary Issues in Intermediate Accounting I
ACCT 524 Auditing Concepts and Techniques
ACCT 540 International Accounting and Auditing
ACCT 542 Contemporary Issues in Public Accounting