

# WAYMOND RODGERS

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## Education

<b>University of Michigan</b> Ann Arbor, MI Emphasis: Cognitive Psychology	<b>Postdoctorate</b>
<b>University of Southern California</b> Los Angeles, CA Emphasis: Accounting	<b>Ph.D.</b>
<b>University of Detroit-Mercy</b> Detroit, MI Major: Finance	<b>M.B.A.</b>
<b>Michigan State University</b> East Lansing, Michigan Major: Accounting	<b>B.A.</b>

## Professional Certificate

<b>Certified Public Accountant</b> Michigan and California	<b>C.P.A.</b>
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## Appointments

<b>Chair Professor, School of Business,</b> <b>University of Hull</b> , Hull United Kingdom. <i>September 2012-present</i>
<b>Chair Professor, School of Business,</b> <b>University of Texas</b> , El Paso (part-time). El Paso Community Professorship in Accounting <i>September 2012-present</i>
<b>Visiting Professor, at Halmstad University</b> <b>School of Business and Engineering</b> , Halmstad, Sweden. Knowledge Entrepreneurship and Enterprise Research - (KEEN) <i>July 2013- present</i>
<b>Franklin Fellow</b> <b>USAID/ STATE Department</b> , Research on Knowledge Transfer systems <i>July 2012-2013</i>
<b>Professor, Graduate School of Management,</b> <b>University of California</b> , Riverside, California. <i>July 2001-2012</i>

**Research Professor (Intermittent), at the Naval Postgraduate School in the Information Sciences Department, Monterey, California.**  
*August 2005- present*

**Occasional Visiting Professor, at Nordakademie Executive MBA programs, Elmshorn, Germany.** *May 2006- present*

**Associate Professor, Graduate School of Management, University of California, Riverside, Riverside, California.**  
Teach and research accounting information for management  
*January 1992- June 2001*

**Visiting Associate Professor, College of Business and Public Policy, University of Arizona, Tucson, Arizona**  
*August 1991 - May 1992*

**Postdoctoral Fellow, Psychology Department, University of Michigan, Ann Arbor, Michigan**  
*July 1988 - May 1989*

**Assistant Professor, Graduate School of Management, University of California, Irvine, Irvine, California.**  
Teach and research accounting information for management  
*July 1984-December 1991*

**Business  
Experience**

**Supervisor, Del Ferguson, CPAs Inc.**  
Reviewed audited and unaudited financial statements;  
assisted in planning and the training of the professional staff.

**Commercial Loan Officer, Union Bank, Los Angeles, California.** Managed a commercial loan portfolio which included manufacturing and service companies.

**Auditor, PriceWaterhouseCoopers, Detroit, Michigan.**  
Received exposure to different industries and businesses. Extensive work in tests of accounting systems and internal control.

**Auditor, Ernst & Young**  
Detroit, Michigan.

**Publications****Journal Articles**

- (1) "The effects of information and cognitive processes on decision-making," *Accounting and Business Research*, 69, 1987, 67-74, with T. Housel.
- (2) "An empirical study of the industrial research and development incentives act of (IRDIA) Canada," *Journal of Applied Business Research*, 3, 1987, 102-111, with S. Mahapatra (abstracted in *The International Executive*).
- (3) "A model for union management cooperative arrangements," *The Arbitration Journal*, 42, 1987, 33-37, with B. Davis.
- (4) "Assignment overseas: Easing the transition before and after," *Personnel*, August 1988, 44-48, with R. Savich.
- (5) "Factors leading to successful recruitment of under-represented student groups," *College & University*, Fall 1988, 15-31.
- (6) "Integrating credit models using accounting information with loan officers' decision processes," *Accounting and Finance*, 28, 1988, 1-22, with L. Johnson.
- (7) "Information interaction effects of inflation adjusted accounting data on individual decision maker's sophistication and risk preference," *Journal of Business Finance & Accounting*, 16, 1989, 635-650, with S. Mahapatra and M. Chase.
- (8) "Decision makers' forecasting ability analyzed in a covariance structural model," *International Journal of Management*, 6, 1989, 5-12.
- (9) "How do loan officers make their decisions about credit risks? A study of Parallel Distributed Processing (PDP)," *Journal of Economic Psychology*, 12, 1991, 243-265.
- (10) "Evaluating accounting information using causal models: Classification of methods and implications for accounting research," *Journal of Accounting Literature*, 10, 1991, 151-180.
- (11) "The effects of accounting information on individuals' perceptual processes," *Journal of Accounting, Auditing, and Finance*, 7, 1992, 67-96.
- (12) "The role of componential learning in accounting education," *Accounting and Finance*, 32, 1992, 73-86, with T. Housel.
- (13) "The effects of informational complexity on lending officers' decision processes," *Accounting Enquiries*, 2, 1993, 363-404.
- (14) "A review of accounting research on cognitive characteristics," *Journal of Accounting Literature*, 12, 1993, 101-130, with J. Ho.
- (15) "Explorations of negotiation behaviors in ten foreign cultures using a model developed in the United States," *Management Science*, 40, 1994, 72-95, with J. Graham and A. Mintu. Winner of a Citation from the Joseph H. Lauder Institute of Management and International Studies (The Wharton School and The School of Arts and Sciences).
- (16) "Cognitive styles reconceptualized: A multi-stage decision making model," *International Journal of Intelligent Systems In Accounting, Finance and Management*, 3, 1994, 165-186, with T. Housel.
- (17) "Testing the determinants of state business tax burdens," *Journal of Accounting and Public Policy*, 13, 1994, 205-224, with C. Swenson and C. Vines.

- (18) "Improving managerial effectiveness in the workplace: The case of sexual harassment of navy women", *Journal of Applied Social Psychology*, 27, 1997, 1953-1971, with A. Culbertson.
- (19) "The influences of conflicting information on novices' and loan officers' actions," *Journal of Economic Psychology*, 20, 1999, 123-145.
- (20) "Estimating financial statement information: An entropy approach," *Journal of Accounting and Finance*, 13, 1999, 1-19, T. Jefferson and C. Scott.
- (21) "Cultural and ethical effects on managerial decisions: Examined in a Throughput Model," *Journal of Business Ethics*, 31, 2001, 355-367, with S. Gago.
- (22) "Measurement and reporting of knowledge-based assets," *Journal of Intellectual Capital* 4, 2003, 181-190.
- (23) "A model capturing ethics and executive compensation," *Journal of Business Ethics*, 48, 2003, 189-202, with S. Gago.
- (24) "The effects of environmental risk information on auditors' decisions about prospective financial statements," *European Accounting Review*, 13, 2004, 523-540, with T. Housel.
- (25) "Stakeholder influence on corporate strategies over time," *Journal of Business Ethics*, 52, 2004, 349-363, with S. Gago.
- (26) "Valuation of information technologies in firms: Asset scope and asset specificity," *Communications of the ACM*, 48, 2005, 75-80, with J. Tillquist.
- (27) "The Moderating Effect of Online Experience on the Antecedents and Consequences of Online Satisfaction," *Psychology & Marketing*, 22, 2005, 313-331, with S. Nagash and K. Suk.
- (28) "Measuring the return on information technology: A knowledge-based approach for revenue allocation at the process and firm level," *Journal of the Association of Information Systems*, 6, 2005, 199-226, with P. A. Pavlou, T. J. Housel and E. Jansen.
- (29) "Biblical Scriptures Underlying Six Ethical Models Influencing Organizational Practices," *Journal of Business Ethics*, 64, 2006, 125-136, with S. Gago.
- (30) "The effects of web-based technologies on knowledge transfer," *Communications of the ACM* 50, 2007, 117-122, with S. Nagash.
- (31) "Problems and resolutions to future knowledge-based assets reporting," *Journal of Intellectual Capital* 8, 2007, 205-215.
- (32) "Information content and recency effect of the audit report in loan rating decisions," *Accounting and Finance* 47, 285-304, 2007, with A. Guiral and J.A. Gonzalo.
- (33) "Independent auditing involvement with corporate governance issues," *Journal of Corporate Governance* 5, 24-30, 2007, with H. Choy and A. Guiral.
- (34) "Information systems continuance intention of web-based applications customers: The case of online banking," *Information and Management* 45, 419-428, 2008, with B. Vatanasombut, M. Igarria and A.C. Stylianou.
- (35) "Different pathways that suggest whether auditors' going concern opinions are ethically based," *Journal of Business Ethics*, 86, 2009, 347-361, with A. Guiral and J.A. Gonzalo.

- (36) “Measures for organizations engaged in a knowledge economy,” *Journal of Intellectual Capital*, 10, 2009, 341-353, with T. Housel.
- (37) “Auditor independence and corporate governance: ethical dilemmas,” *European Journal of International Management*, 3, 2009, 61-74, with A. Guiral and J.A. Gonzalo.
- (38) “Three primary trust pathways underlying ethical considerations,” *Journal of Business Ethics*, 91, 2010, 83-93.
- (39) “Ethical Dilemmas in Auditing: Dishonesty or Unintentional Bias?” *Journal of Business Ethics*, 91, (Supplement 1) 2010, 151-166, with A. Guiral, E. Ruiz-Barbadillo, and J.A. Gonzalo.
- (40) “Potential Model Misspecification Bias: Formative Indicators Enhancing Theory for Accounting Researchers,” *International Journal of Accounting*, 46, 2011, 25-50, with A. Guiral.
- (41) “To What Extent Are Auditors’ Attitudes toward the Evidence Influenced by the Self-Fulfilling Prophecy?” *AUDITING: A Journal of Practice & Theory*, 30, 2011, 173-190, with A. Guiral and E. Ruiz-Barbadillo.
- (42) “Enhancing Information Usefulness by Line Managers’ Involvement in Cross-Unit Activities.” *Organization Studies*, 32, 2011, 683-703, with K. Foss.
- (43) “Do Investors Value a Firm's Commitment to Social Activities?” *Journal of Business Ethics*, 114 (4), 2013, 607-623, with H. Choy and A. Guiral.
- (44) “Corporate Social Responsibility Enhanced Control Systems reducing the Likelihood of Fraud,” *Journal of Business Ethics*, 2014 91(Supplement 1), 151–166., with A. Söderbom and A. Guiral.
- (45) “Can Expertise Mitigate Auditors’ Unintentional Biases?” *Journal of International Accounting, Auditing and Taxation* 24, 2015, 105–117, with A. Guiral, E. Ruiz-Barbadillo, and J.A. Gonzalo.
- (46) “Combining Experiential and Conceptual Learning in Accounting Education: A Review with Implications” *Management Learning* (forthcoming) with J. Simon and J. Gabrielsson.

## Books

- 1. “*Throughput Modeling: Financial Information Used by Decision Makers.*” Greenwich, CT: JAI Press, 1997.
- 2. “*Process Thinking: Six pathways to successful decision making.*” NY: iUniverse, Inc., 2006.
- 3. “*Ethical Beginnings: Preferences, rules, and principles influencing decision making.*” NY: iUniverse, Inc., 2009.
- 4. “*E-commerce and biometric issues addressed in a Throughput Model.*” Hauppauge, NY: Nova Publication, 2010.
- 5. “*Biometric and auditing issues addressed in a Throughput Model.*” Charlotte, NC: Information Age Publishing Inc., 2012.
- 6. “*Knowledge Creation: Going Beyond Published Financial Information.*” Hauppauge, NY: Nova Publication, 2016.

**Book Chapters**

1. "Explorations of Negotiation Behaviors in Ten Foreign Cultures Using a Model Developed in the United States." In H.J. Davis and W.D. Schulte (Eds.), *National Culture and International Management in East Asia* with J. L. Graham and A.T. Mintu. International Thompson Business Press, 257-295, 1997.
2. "Modeling Components of Fitness Use and Organizational Outcomes." In A.L. Culbertson, P.J. Thomas and J.P. Harden (Eds.), *The Role of Recreation in Facilitating Gender Integration in the Navy* with A. Culbertson, M.G. Olmsted and P.J. Thomas. Navy Personnel Research and Development Center: San Diego, CA, 43-55, (March) 1998.
3. "Quality Information Depicted as a Knowledge Asset to the Firm." In D. Zeghal (Ed.), *Intangible Assets, Intellectual and Human Capital* with S. Negash. CGA Accounting Research Centre: University of Ottawa, 137-158, 2003.
4. "Los valores de la confianza mejoran los bienes basados en el conocimiento." In J. Benavides Delgado and J.L. Fernandez (Eds.), *Reflexiones sobre la responsabilidad social, la empresa y el tercer sector: Memoria academica curso 2003-2004* with S. Gago. Publicaciones de la Universidad Pontificia Comillas, Madrid, 163-208, 2004.
5. "Challenging Issues Regarding Social Responsibility." In L.A. Parrish (Ed.), *Business Ethics in Focus*. Nova Publishers, 13-15, 2007.
6. "Do Business Schools' Theories Negatively Influence Students Ethical Positions?" In L.A. Parrish (Ed.), *Business Ethics in Focus*. With B. Pahlsson and A. Soderbom. Nova Publishers, 259-274, 2007.
7. "Knowledge Creation and Transfer Effects on Decision Making." In T. Osburg and Schmidpeter (Eds.), *Social Innovation*. With A. Soderbom. London: Springer Publications, 57-64, 2013.

**Proceedings**

- (1) "Techniques for international development of expatriates" by Richard S. Savich and Waymond Rodgers, presented at the International Pan-Pacific Conference Proceedings, 1983.
- (2) "Classification of cognitive processes analyzed in a covariance structural model using accounting information," collected abstracts of the American Accounting Association Meeting, August, 1985, Reno, NE.
- (3) "Loan officers' abilities measured in a causal model," collected abstracts of the American Accounting Association Meeting, August 1986, NY, NY.
- (4) "The effects of information and cognitive processes on decision making," Western Regional American Accounting Association Convention, April 1987, Sacramento, CA.
- (5) "Decision makers' forecasting ability analyzed in a covariance structural model," International Symposium on Forecasting, May 1987, Boston, MA.

- (6) "Auditors' time allocations under budgetary constraints," Western Regional American Accounting Association Convention, April 1988, Monterey, CA.
- (7) "Consistent forecasts for corporate accounts," collected abstracts of the ORSA/TIMS Conference, October 24-26, 1988, Denver, CO.
- (8) "Value biasing in probability judgment," collected abstracts of the 30th annual meeting of the Psychonomic Society, Inc., November 17-19, 1989, Atlanta, GA.
- (9) "An empirical application of the interest group theory of regulation using state business tax structures," University of Southern California's Fifth Annual Tax Research Symposium sponsored by Deloitte & Touche, January, 1990, Redondo Beach, CA.
- (10) "Auditors' attitudes toward the use of data bases: potential effects on audit risk assessment," collected abstracts of the 1990 Western American Accounting Association Meeting, April 26-28, 1990, Coeur d'Alene, Idaho.
- (11) "Auditors' attitudes toward the use of decision aids: effects on audit risk assessment," collected abstracts of the 1992 American Accounting Association Meeting, August 9-12, 1992, Washington, DC.
- (12) "Students' reception and discovery methods affected by their information processing behavior," collected manuscripts of the Military Testing Association's 34th Annual Conference, October 26-29, 1992, San Diego, CA.
- (13) "Auditors' Attitudes Toward the Use of Data Bases: Potential Effects on Audit Risk Assessment," at the Accounting Behavioral Research Conference, March, 1994, San Antonio, TX.
- (14) "Theoretical Development of a Decision Making," collected manuscripts of the Second Bi-Annual Swedish Accounting & Auditing Research Colloquium, February 24-25, 1995, Umea, Sweden.
- (15) "Auditors' Predictions of Financial Statement Information: Measurement and Conceptual Modeling Issues," collected abstracts of the 19<sup>th</sup> Annual Congress of the European Accounting Association, May 2-4, 1996, Bergen, Norway.
- (16) "Enriching the Lens Model with Intermediary Variables for Studying Audit Judgment Process," collected abstracts of the 21<sup>st</sup> Annual Congress of the European Accounting Association, April 6-8, 1998, Antwerp, Belgium.
- (17) "An Empirical Study of Intermediary Audit Judgment Processes for Issuing Assurance Reports," collected abstracts of the 7<sup>th</sup> Annual Accountancy Conference hosted by the College of Accountancy and Management of Coimbra, Portugal, November 19-21, 1998.
- (18) "Risk Behavior in Loan Decision Making," collected abstracts of the Third International Stockholm Seminar on Risk Behaviour and Risk Management, June 14-16, 1999, Stockholm, Sweden.
- (19) "The Effects of Nonfinancial Information on Prospective Financial Statements," collected papers of the University of Sevilla's Auditing Conference, September 25-26, 2000, Sevilla, Spain.
- (20) "Investment Making in the High Technology Industry: Implications for the Accounting Profession," collected abstracts of the 24<sup>th</sup> Annual Congress of the European Accounting Association, April 18-20, 2001, Athens, Greece.

- (21) "The Effects of Financial Accounting, Forecasted and Non-Financial Information on Investors Decision Making," collected papers of the 5<sup>th</sup> International Seminar on Manufacturing Accounting Research, Pisa, Italy, June 6-8, 2001.
- (22) "Affect of Diverse Informational Sources on Auditors' Analysis of Prospective," collected papers of the Workshop on the Future of Audit, Assurance and the Profession, European Institute for Advanced Studies in Management, Copenhagen, Denmark, June 15-16, 2001.
- (23) "International Ethics and Business Formation over Time," collected papers of the Pacific Asian Management Institute (PAMI), University of Hawaii, Honolulu, July 17, 2001.
- (24) "Accounting Decisions Influenced by Cultural and Ethical Decisions: Examined in a Throughput Model," collected abstracts of the American Accounting Association Meeting, August 14, 2001, Atlanta, GA.
- (25) "Trust Examined as an Underlying Knowledge-Based Asset," collected papers of the 8th Annual International Conference Promoting Business Ethics, October 24-26, 2001, Chicago, IL.
- (26) "Measuring the Return on Knowledge Embedded in Information Technology," collected papers of the ICIS 2001 Conference, December 17, 2001, New Orleans, LA.
- (27) "Valuation of Knowledge-Based Assets in E-Business," SSGRR-2002W International, January 21-27, 2002, L'Aquila, Italy.
- (28) "Knowledge Based Capital in Accounting," collected abstracts of the 25<sup>th</sup> Annual Congress of the European Accounting Association, April 25-27, 2002, Copenhagen, Denmark.
- (29) "Trust Conceptualized as a Corporate Knowledge Asset," collected abstracts of the 25<sup>th</sup> Annual Congress of the European Accounting Association, April 25-27, 2002, Copenhagen, Denmark.
- (30) "Stakeholder influence on corporate strategies over time," collected papers of the IX Workshop en Contabilidad y Control de Gestion, May 2-3, 2002, University of Burgos, Spain.
- (31) "Using Knowledge-Based Information For Investment Decision Making," Proceedings of the SAAA Biennial International Conference, Port Elizabeth, South Africa, June 26-28, 2002.
- (32) "Quality information depicted as a knowledge asset to the firm," collected papers of the Intangible Assets, Intellectual, and Human Capital at the 11<sup>th</sup> Annual CGA Conference, October 25, 2002, University of Ottawa, Canada.
- (33) "Quality and Reliable Information Viewed as a Knowledge-Based Asset," collected papers of the Transparent Enterprise: The Value of Intangibles Conference, November 25-26, 2002, Madrid, Spain.
- (34) "Effect of Trust on Budgetary Slack," collected abstracts of the 26<sup>th</sup> Annual Congress of the European Accounting Association, April 2-4, 2003, Seville, Spain.
- (35) "Knowledge formation: A study comparing Scandinavian and American Investment Analysts," collected papers of the RENT XVII Conference, November 20-21, 2003, Lodz, Poland.

- (36) "The impact of knowledge transfer on technology investment decisions," collected papers at the 25<sup>th</sup> McMasters World Conference, January 14-16, 2004, Hamilton, Canada.
- (37) "Knowledge creation and transfer," collected abstracts of the 27<sup>th</sup> Annual Congress of the European Accounting Association, April 1-3, 2004, Prague, Czech Republic.
- (38) "Knowledge transfer effects on users' decision making," collected papers of the European International Business Academy (EIBA) Conference, December 5-7, 2004, Ljubljana, Slovenia.
- (39) "Investment analysts application of explorative and exploitative knowledge," collected papers of the European Institute for Advanced Studies in Management (EIASM), Workshop on Organizational Design, March 7-8, 2005, Brussels, Belgium.
- (40) "Trust influences on organizational assets," collected papers of the Conference on Trust and Democracy: A Multidisciplinary Perspective in Göteborg, Sweden, May 19-20, 2005.
- (41) "Do internal auditors observe how trust behavior reduces budgetary slack?" Collected abstracts of the 28<sup>th</sup> Annual Congress of the European Accounting Association, May 18-20, 2005, Göteborg, Sweden.
- (42) "Knowledge transfer impact on analysts' use of intangible resource information," collected abstracts of the 28<sup>th</sup> Annual Congress of the European Accounting Association, May 18-20, 2005, Göteborg, Sweden.
- (43) "Knowledge Measurement issues involved with Investment Decision Making: Implications for the Global economy," collected papers of the 31<sup>st</sup> European International Business Academy (EIBA) Conference, December 11-13, 2005, Oslo, Norway.
- (44) "Six pathways to explain auditors' ethical behavior in the going concern task." Collected abstracts of the 29<sup>th</sup> Annual Congress of the European Accounting Association, March 22-24, 2006, Dublin, Ireland.
- (45) "Knowledge-based asset performance information influence on investors' decisions." Collected abstracts of the 29<sup>th</sup> Annual Congress of the European Accounting Association, March 22-24, 2006, Dublin, Ireland.
- (46) "The use of information in organizations: A cognitive perspective on line managers' involvement in cross-unit activities." 1<sup>st</sup> International Conference in Accounting and Finance, August 31<sup>st</sup>-1<sup>st</sup> September 2006, University of Macedonia, Thessaloniki, Greece.
- (47) "Expertise examined as an unobservable variable influencing audit planning." Workshop on Audit Quality, November 24-25, 2006, SDA Bocconi School of Management, Milan Italy.
- (48) "Improvement of global performance measures related to intangible assets," collected papers of the 32<sup>nd</sup> European International Business Academy (EIBA) Conference, December 7-9, 2006, Fribourg Switzerland.
- (49) "The use of Information in organizations: A cognitive perspective on Line managers' involvement in cross-unit activities" collected papers of the European Institute for Advanced Studies in Management (EIASM), Workshop on Organizational Design, April 16-17, 2007, Brussels, Belgium.
- (50) "Partial least squares and the use of formative and reflective indicators in complex constructs: An opportunity for accounting researchers." Collected abstracts of the

- 30<sup>th</sup> Annual Congress of the European Accounting Association, April 25-27, 2007, Lisbon, Portugal.
- (51) “Expertise examined as an unobservable variable influencing audit planning.” Collected abstracts of the 30<sup>th</sup> Annual Congress of the European Accounting Association, April 25-27, 2007, Lisbon, Portugal.
- (52) “Auditors’ incentives to qualify vs. arguments to avoid concern opinion: Warning signals, litigation risk, and the self-fulfilling effect.” Collected abstracts of the 30<sup>th</sup> Annual Congress of the European Accounting Association, April 25-27, 2007, Lisbon, Portugal.
- (53) “Outside auditors involvement with corporate governance issues.” Collected papers of the 9th Global Leadership Forum, May 2-6, 2007 in Novosibirsk, Russia.
- (54) “Ethical dilemmas in going concern evaluation.” Collected papers of the 13<sup>th</sup> Annual International Symposium on Audit Research (ISAR), June 21-23, 2007, Shanghai, China.
- (55) “Education and training for organizational change on global analysts’ use of intangible resource information: case of knowledge transfer.” collected papers of the European Institute for Advanced Studies in Management (EIASM), 2<sup>nd</sup> Workshop on Organizational Change and Development in Transitional Countries, October 18-19, 2007, Vilnius Lithuania.
- (56) “Trusting auditors’ opinion: Is social capital enhanced?” Collected papers of the European Institute for Advanced Studies in Management (EIASM), 4<sup>th</sup> Workshop on Trust Within and Between Organizations, October 25-26, 2007, Amsterdam, Netherlands.
- (57) “Testing moral seduction theory: Can expertise mitigate conflicts of interests in auditing?” 4<sup>th</sup> European Auditing Research Network Symposium, October 26-27 2007, Aarhus, Denmark.
- (58) “Estimating the value of non-profit organizations using the market comparables approach.” Collected papers of the European Institute for Advanced Studies in Management (EIASM), 3<sup>rd</sup> Workshop on Visualising, Measuring and Managing Intangibles & Intellectual Capital, October 29-31, 2007, Ferrara, Italy.
- (59) “Auditor independence and corporate governance: Are auditors’ opinions ethically unbiased.” Collected papers of the European Institute for Advanced Studies in Management (EIASM), 4<sup>th</sup> Workshop on Corporate Governance, November 15-16, 2007, Brussels, Belgium (selected as one of the *best papers*).
- (60) “The Effects of global organizations Web-based technologies on Knowledge Transfer,” collected papers of the 33<sup>rd</sup> European International Business Academy (EIBA) Conference, December 13-15, 2007, Catania Italy, with T. Housel.
- (61) “Can Financial Statements Users Trust Auditors’ Opinion?” Collected abstracts of the 31<sup>st</sup> Annual Congress of the European Accounting Association, April 23-25, 2008, Rotterdam, Netherlands.
- (62) “Conflicts Of Interests And Their Simultaneous Interaction: Are Auditors’ Opinions Ethically Biased?” Collected abstracts of the 31<sup>st</sup> Annual Congress of the European Accounting Association, April 23-25, 2008, Rotterdam, Netherlands.
- (63) “The Link Between Corporate Social Responsibility And Corporate Financial Performance On The Valuation Of Common Stock.” Collected abstracts of the 31<sup>st</sup> Annual Congress of the European Accounting Association, April 23-25, 2008,

Rotterdam, Netherlands (selected as the *best paper* in the category Social and Environmental Accounting).

- (64) “An Improved Understanding Of Accounting Information On Fair Value Measurement Decisions: Partial Least Squares Enhancing Maximum Likelihood Techniques.” Collected abstracts of the 31<sup>st</sup> Annual Congress of the European Accounting Association, April 23-25, 2008, Rotterdam, Netherlands.
- (65) “Unintentional Professional Bias and the Role-Played by Expertise.” The International Association for Conflict Management, Thursday, July 3-6, 2008, Chicago, Illinois.
- (66) “A Cognitive Model Testing Moral Seduction Theory: Unconscious Bias and the Role Played by Expertise.” Cognitive Society Conference, July 23-26, 2008, Washington, D.C.
- (67) “Ethical Dilemmas in Auditing: Dishonesty or Unintentional Bias?” The 2nd World Business Ethics Forum. Theme: Rethinking the Value of Business Ethics 11 – 12 December 2008, Hong Kong Baptist University.
- (68) “Converting knowledge and intangible resources into innovative use by analysts.” IFKAD 2009 – (International Forum on Knowledge Asset Dynamics and Intellectual Asset Centre Congress) - Intellectual Capital Management and Innovation Capacity, UK, February 17- 18 2009, Glasgow, Scotland.
- (69) “Auditors’ perception about the self-fulfilling prophecy and evidence evaluation in the assessment of the going concern assumption.” Collected abstracts of the 32<sup>nd</sup> Annual Congress of the European Accounting Association, May 12-15, 2009, Tampere, Finland.
- (70) “Do investors value a firm’s commitment to social activities? The moderating role of intangibles and the impact of the Sarbannes-Oxley Act.” Collected abstracts of the 32<sup>nd</sup> Annual Congress of the European Accounting Association, May 12-15, 2009, Tampere, Finland.
- (71) “Do investors value a firm’s commitment to social activities? The moderating role of intangibles and the impact of the Sarbannes-Oxley Act.” Collected abstracts of the American Accounting Association Meeting, August 2-5, 2009, NY, NY (selected as honorable mentioned to the *best paper*).
- (72) “Unintentional reporting bias in auditing: The role played by expertise. The role of intangibles and the impact of the Sarbannes-Oxley Act.” Collected abstracts of the American Accounting Association Meeting, August 2-5, 2009, NY, NY.
- (73) “Knowledge Transfers in MNEs: Promoting or Preventing Strategic Renewal?,” collected papers of the 36<sup>th</sup> European International Business Academy (EIBA) Conference, December 9-11, 2010, Porto, Portugal, with K. Foss.

**Practitioners  
Journals**

- 1. "Pre-Planning Analysis for Effective Loan Decisions,” *The Journal of Bank Cost & Management Accounting* 11, 1998, 47-51, with J. Thomas.

**National  
Periodicals**

- 1. "Checking up on the auditors. Accounting firms face pressure to do their job better." *Los Angeles Times* (May 27, 1991 - Business section), p. 6.

**Manuscripts**

- Following favorable first review**

- (1) "The Interaction of Buyers' and Sellers' Conversational Behaviors: Explorations Using Observational Methods," second revision, *Management Science*, with J. Graham and J. Neu.
- (2) "Knowledge based information used in management systems," second revision, *Information Systems Research*.
- (3) "The impact of knowledge transfer on analysts' use of intangible resource performance information," second revision, *European Accounting Review*, with L. Hedelin, T.J. Housel and K. Suk.

### Manuscripts

#### Under review

- (1) "The impact of knowledge transfer on analysts' use of intangible resource performance information, in review, *Decision Sciences*, with L. Hedelin, T. Housel and A. Guiral.
- (2) "Using the Throughput Model to explain auditors' Ethical Behavior in the Going Concern Task" in review, *Journal of Business Ethics*, with A. Guiral and J.A. Gonzalo.
- (3) "Trust positions used to explain auditors' psychological incentives," in review, *Organization Science*, with A. Guiral, J.A. Gonzalo, and L. Hedelin.
- (4) "Developing a behavioral predictive model: A comparative study of the partial least squares vs. maximum likelihood techniques," in review *Accounting and Finance*, with A. Guiral.
- (5) "Quality and reliable information viewed as a knowledge based asset," in review, *Journal of Marketing*.

### Working Papers

- (6) "Investment Making in the High Technology Industry: Implications for the Accounting Profession."
- (7) "The Effects of Financial Accounting, Forecasted and Non-Financial Information on Investors Decision Making."
- (8) "Knowledge formation: A study comparing Scandinavian and American Investment Analysts," with L. Hedelin and T. Housel.
- (9) "Knowledge Measurement issues involved with Investment Decision Making: Implications for the Global economy."
- (10) "The Effects of Knowledge Capital in the Judgment Process on Assurance Reports."
- (11) "How organizational design influences knowledge transfer in organizations."

### Research Grants

National Science Foundation Grant from the Decision, Risk, and Management Science Program. Project Title: Decision Makers' Cognitive Processes Depicted by a Covariance Structural Model (August, 1987 - March, 1989).

UCI Faculty Fellowship Award (1985-1987) administered by the Graduate School of Management: Funding for psychological tests for work on cognitive behavior of decision makers.

UCI Committee on Research Grants (1989-1990). Project Title: The Impact of Personal Background Factors and Party Identification on Tax Decisions.

National Institute of Mental Health. (1990). Project Title: Individual's Cognitive Selection of Probable Causes of an Event.

Navy/American Society for Engineering Education Summer Faculty Research Grant (1991/1992). Project Title: The Anatomy of a Decision.

CGA Canada Research Foundation Grant (1994-1995). Project Title: Financial Statement Information used by Decision Makers: An Extension of the Input/Output Model.

Citicorp's Foundation Grant (1995-1996) for a research project entitled "Enhancement of the Risk Exposure Level Model (RELM)."

Nordakademie (Germany) Research Grant (2007-2008) for a research project entitled "Effective Decision Making Processes."

Anneberg Foundation Grant (2012-2013) for a research project entitled "Knowledge Transfer in Organizations."

Swedish Knowledge Foundation Grant (2015-2017) for research on Health Care Decision Modelling.

- Fellowship** Ford Foundation Postdoctoral Fellowship Award (1988-1989) administered by the National Academy of Sciences and the National Academy of Engineering. To conduct research at the University of Michigan psychology department.
- Dissertation** 1. "Usefulness of decision makers' cognitive processes in a covariance structural model using financial statement information."
- Teaching** Auditing, intermediate accounting, financial statement analysis, doctoral seminar in knowledge management and intellectual capital, managerial cost accounting, multinational accounting, ethics and trust  
Supervision of over 18 PhD students
- Service** Ad-hoc reviewer for The Accounting Review, European Accounting Review, Journal of Business Ethics, Management Science, MIS Quarterly, National Science Foundation  
Faculty chair and department chair at the University of California, Riverside from about 2004-2008.