

Dr. Ralph Viator

Texas Tech University
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ralph.viator@ttu.edu

Education and Post Graduate Training

Ph D, Texas A&M University, 1986.
Major: Accounting
Supporting Areas of Emphasis: Information Systems

MBA, Lamar University, 1976.
Major: Accounting

BS, University of Houston, 1973.
Major: Psychology

Academic and Professional Experience

Professor, Texas Tech University. (2001 - Present).

Visiting Associate Professor, Texas Tech University. (2000 - 2001).

Associate Professor, University of Kentucky. (1992 - 2000).

Assistant Professor, University of Kentucky. (1986 - 1992).

Research/Teaching Assistant, Texas A&M University. (1983 - 1986).

Plant Accountant, Texaco Chemical Company. (August 1979 - August 1983).
Supervisor of budgeting and cost analysis for large petrochemical company. Over duties included supervision of inventory accounting and payroll

Staff Accountant, Deloitte, Haskins & Sells. (January 1977 - September 1977).
Staff auditor in large public accounting firm

TEACHING

Courses Taught

Texas Tech University

5303, Accounting Systems Management and Control, 1 course.
ACCT 2301, Managerial Accounting, 7 courses.
ACCT 3306, Principles of Cost and Managerial Accounting, 23 courses.
ACCT 4301, Principles of Auditing, 1 course.
ACCT 5301, Financial and Managerial Accounting, 6 courses.
ACCT 5303, Information Systems Auditing and Forensic Accounting, 3 courses.
ACCT 5311, Individual Study in Accounting, 10 courses.
ACCT 5382, Internship In Accounting: Taxation, 4 courses.
ACCT 6314, Behavioral Research in Accounting, 2 courses.
BA 4382, Internship in Business Administration, 1 course.
BA 7000, Research, 11 courses.

BA 8000, Doctor's Dissertation, 4 courses.

RESEARCH

Published Intellectual Contributions

Journal Article, Academic Journal

Dalton, D., Davis, A., Viator, R. (2015). The joint effect of unfavorable supervisory feedback environments and external mentoring support on job attitude and job outcomes in the public accounting profession. *Behavioral Research In Accounting*, 27(2), 53 - 76.

Viator, R., Bagley, P. L., Barnes, B. G., Harp, N. (2013). Measuring reflective cognitive capacity: a methodological recommendation for accounting research of feedback effects. *Behavioral Research in Accounting*, 26(Fall), 131 - 160.

Viator, R., Dalton, D., Harp, N. (2012). How to be a successful mentor: managing challenges, avoiding pitfalls, and recognizing benefits. *The CPA Journal*, 2 - 5.

Viator, R., Dalton, D. (2011). Eight ways to expand your mentoring network. *Journal of Accountancy*, 212(4), 44 - 47.

Peng, J., Viator, R., Buchheit, S. (2007). An experimental study of multidimensional hierarchical accounting data: drill-down paths can influence economic decisions. *Journal of Information Systems*, 21(1), 69-86.

Buchheit, S., Peng, J., Viator, R. (2007). An experimental study of multidimensional hierarchical accounting data: drill-down paths can influence economic decisions. *Journal of Information Systems*, 22, 69 - 86.

Viator, R., Pasewark, W. R. (2005). Mentorship Separation Tension in the Accounting Profession: The Consequences of Delayed Structural. *Accounting Organizations and Society*, 371 - 387.

Journal Article, Professional Journal

Viator, R., Dalton, D., Harp, N. (2012). How to be a Successful Mentor: Managing Challenges, Avoiding Pitfalls, and Recognizing Benefits. *The CPA Journal*, May 2012, 68-71.

Pasewark, W., Viator, R. (2006). "Sources of Work Family Conflict in the Accounting Profession,". *Behavioral Research in Accounting*, 18, 147-165.

Presentations Given

Viator, R., Accounting Behavior & Organizations Section of the American Accounting Association, "The Interaction of Mentoring Support and Adverse Supervisory Environments in Public Accounting Firms." (October 2012).

Viator, R., Auditing Section of American Accounting Association, "Evaluation of Internal Control Combinations: Biased Judgments or Critical Thinking." (January 2010).

Intellectual Contributions in Submission

Journal Article, Academic Journal

Harp, N., Rinaldo, S. B., Viator, R. E. (2015). Willingness to Change One's Mind: An Extension of Default-Interventionist Dual-Process Theory. *Journal of Behavioral Decision Making*.

Research in Progress

"Measuring Reflective Cognitive Capacity: A Methodological Recommendation for Accounting Research of Feedback Effects" (Complete). (June 2013).

We investigate whether measures of reflective cognitive capacity can differentiate which participants are more likely (less likely) to benefit from feedback intervention. We provide results from four separate experiments of feedback effects. In each experimental task, participants had to override a specific cognitive bias in order to improve their performance post feedback. Across all four experiments, we consistently found that measures of reflective cognitive capacity reasonably partitioned participants into two groups: those that were more likely, versus those that were less likely, to benefit from feedback intervention. Most notably, in our fourth experiment, we replicated a study recently published in *Behavioral Research in Accounting* (Buchheit et al. 2012) and demonstrate that the study's primary finding was not generalizable to all participants. We recommend that future accounting studies examining learning and feedback effects include measures of reflective cognitive capacity, such as the Need for Cognition scale and the Cognitive Reflection Test.

"The Joint Effects of Unfavorable Supervisory Feedback Environments and Mentoring Support on Job Outcomes in the Public Accounting Profession" (Complete). (June 2013).

Unfavorable supervisory feedback environments (SFEs) occur when supervisors provide unhelpful, inconsistent, and inconsiderate feedback. We investigate whether unfavorable SFEs are associated with negative job outcomes in the public accounting profession and whether mentoring support can moderate (i.e., attenuate) the potentially adverse effects of unfavorable SFEs. Using a survey of 421 public accounting professionals, we found that unfavorable SFEs are associated with lower levels of job satisfaction, organizational commitment, and role clarity, all of which mediate (i.e., explain) the positive relationship between unfavorable SFEs and employee turnover intentions. More importantly, we also found that mentoring support (both career support and psychosocial support) moderates (i.e., attenuates) the negative effects of unfavorable SFEs. Implications for research and practice are discussed.

SERVICE

University Service

Committee Member, SACs Reaffirmation -- Credentialing Subcommittee. (September 2013 - Present).

Chairperson, Investigator's Financial Disclosure Committee. (February 2012 - Present).

Committee Member, Conflict of Interest Policy Committee. (February 2013 - October 2013).

College Service

Committee Chair, Rawls Credentials Committee. (January 2013 - Present).

Department Service

Faculty Advisor, Masters of Science in Accounting. (September 2009 - Present).

Committee Chair, Area of Accounting Faculty Recruiting Committee. (September 2006 - Present).

GENERAL

Professional Memberships

President of Information Systems Section 2001 to 2002, American Accounting Association.

Barbara Wagnon

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Education and Post Graduate Training

MS, Texas Tech University, 2007.
Major: Health Organization Management

MS, Texas Tech University, 1994.
Major: Accounting Taxation

BS, University of Texas at Arlington, 1981.
Major: Accounting

BBA, Texas Tech University, 1978.
Major: Marketing

Academic and Professional Experience

Secondary Math Teacher, Lubbock ISD. (September 2001 - Present).

Accounting Instructor, Texas Tech University. (June 2010 - July 2011).

Health Care Administration Intern, Carillon Senior Lifecare Community. (June 2007 - August 2007).

Secondary Math Teacher, New Deal Middle School. (2000 - 2001).

TEACHING

Courses Taught

Texas Tech University

ACCT 2300, Financial Accounting, 4 courses.

ACCT 2301, Managerial Accounting, 2 courses.