

RALPH E. VIATOR
Clark and Lois Webster Professor
School of Accounting
Rawls College of Business
Texas Tech University
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EDUCATION

Ph.D., Texas A&M University (1986)
Major Field: Accounting
Supporting Field: Information Systems

M.B.A., Lamar University (1976)
Area of emphasis: Accounting

B.S., University of Houston (1973)
Major: Psychology

PROFESSIONAL EXPERIENCE

Associate Director School of Accounting, Texas Tech University, 2014 to present.
Chair of TTU's Investigator Financial Disclosure Committee, reporting to
Associate Vice President of Research (Responsible Research), 2012 to present.
Professor, Texas Tech University, 2001 to present.
Visiting Associate Professor, Texas Tech University, 2000 to 2001
Associate Professor, University of Kentucky: 1992 to 2000
Assistant Professor, University of Kentucky: 1986 to 1992
Research / Teaching Assistant, Texas A&M University: 1983 to 1986
Accounting Supervisor, Comptroller's Department, Texaco: 1979 to 1983
Staff Accountant (Auditing), Deloitte, Haskins & Sells: 1977 to 1978

TEACHING EXPERIENCE

Undergrad
Accounting Information Systems
Auditing Principles
Cost Accounting
Managerial Accounting

Masters
Business Analytics for Auditors
Advanced AIS (Integrated Systems)
MBA Managerial Accounting

Doctoral
Behavioral Research in Accounting
Introduction to Research Methods

PUBLICATIONS

- Viator, R. E., Harp, N. L., Rinaldo, S. B., & Marquardt. (2020). The mediating effect of reflective-cognitive style on rational thought. *Thinking & Reasoning*, 26 (3), 381 – 413.
- Dalton, D., Davis, A., & Viator, R. E. (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. E., Bagley, P. L., Barnes, B. G., & Harp, N. (2014). Measuring reflective cognitive capacity: A methodological recommendation for accounting research of feedback effects. *Behavioral Research in Accounting*, 26 (2), 131 – 160.
- Viator, R. E., Dalton, D., & Harp, N. (2012). How to be a successful mentor: Managing challenges, avoiding pitfalls, and recognizing benefits. *The CPA Journal*, (May), 68 – 71.
- Viator, R. E., & Dalton, D. (2011). Eight ways to expand your mentoring network. *Journal of Accountancy*, (October), 44 – 47.
- Peng, J., Viator, R. E., & Buchheit, S. (2007). An experimental study of multidimensional hierarchical accounting data: Drill-down paths can influence economic decisions. *Journal of Information Systems*, 21 (2), 69 – 86.
- Pasewark, W. R., & Viator, R. E. (2006). Sources of work family conflict in the accounting profession. *Behavioral Research in Accounting*, 18, 147 – 165.
- Viator, R. E., & Pasewark, W. R. (2005). Mentorship separation tension in the accounting profession: The consequences of delayed structural separation. *Accounting, Organizations and Society*, 30, 371 – 387.
- Viator, R. E. (2001). The relevance of transformational leadership to non-traditional accounting services: information systems assurance and business consulting. *Journal of Information Systems*, 15 (2), 99 – 125.
- Viator, R. E. (2001). An examination of African-Americans' access to public accounting mentors: perceived barriers and intentions to leave. *Accounting, Organizations and Society*, 26, 541 – 561.
- Changchit, C., Holsapple, C. W., & Viator, R. E. (2001). Transferring auditors' internal control evaluation knowledge to management. *Expert Systems with Applications*, 275 – 291.
- Viator, R. E. (2001). The association of formal and informal public accounting mentoring with role stress and related job outcomes. *Accounting, Organizations and Society*, 26 (1), 73 – 93.
- Curtis, M. B., & Viator, R. E. (2000). An investigation of multi-dimensional knowledge structure and computer auditor performance. *Auditing: A Journal of Practice & Theory*, 19 (2), 83 – 103.

- Viator, R. E. (1999). An analysis of formal mentoring programs and perceived barriers to obtaining a mentor at large public accounting firms. *Accounting Horizons*, 13 (1), 37 – 53.
- Viator, R. E., & Curtis, M. B. (1998). Computer auditor reliance on automated and non-automated controls as a function of training and experience. *Journal of Information Systems*, 12 (1), 19 – 30.
- Scandura, T. A., & Viator, R. E. (1994). Mentoring in public accounting firms: An analysis of mentor-protégé relationships, mentorship functions, and employee turnover intentions. *Accounting, Organizations and Society*, 19 (8), 717 – 734.
- Viator, R. E., & Poe, C. D. (1992). An examination of the effect of AACSB accreditation reviews on faculty evaluations by program administrators. *The Accounting Educator's Journal*, 4 (2).
- Viator, R. E., Poe, C. D., & Strawser, J. R. (1992). An empirical investigation of the effect of negotiation strategy and risk-taking behavior on transfer pricing outcomes. *Advances in Management Accounting*, 1, 151 – 178.
- Viator, R. E., & Scandura, T. A. (1991). A study of mentor-protégé relationships in large public accounting firms. *Accounting Horizons*, 5 (3), 20 – 30.
- Poe, C. D., & Viator, R. E. (1990). AACSB accounting accreditation and administrators' attitudes toward criteria for the evaluation of faculty. *Issues in Accounting Education*, (Spring), 59 – 77.
- Viator, R. E., & Deutsch, R. A. (1992). Microcomputer tools for documenting internal control systems: flowcharting software. *Journal of Accountancy*, (December), 117 – 119.
- Viator, R. E., & Willenborg, M. (1991). Macintosh computers in accounting. *The CPA Journal*, (July), 70 – 73.
- Poe, C. D., & Viator, R. E. (1990). What to do when employees resist automation. *Journal of Accounting and EDP*, (Winter), 9 – 14.
- Wolfe, C., & Viator, R. E. (1989). A spreadsheet update: The battle of the spreadsheets intensifies. *Journal of Accountancy*, (November), 99 – 110.
- Viator, R. E., & Poe, C. D. (1989). Statistical sampling software for auditing. *Journal of Accountancy*, (May), 143 – 150.
- Poe, C. D., & Viator, R. E. (1989). A tale of two networks: How small companies can develop integrated multi-user accounting systems using microcomputers. *Management Accounting*, (May), 46 – 49.
- Wolfe, C., & Viator, R. E. (1989). Microcomputer technology: changing standards. *Journal of Accountancy*, (April), 52 – 61.

- Poe, C. D., & Viator, R. E. (1988). Using electronic spreadsheets to enhance the effectiveness of practice sets used in accounting classes. *The Accounting Educator's Journal*, (Fall), 38 – 62.
- Viator, R. E., & Poe, C. D. (1988). Building an integrated multi-user accounting system with microcomputers. *Journal of Accountancy*, (July), 108 – 114.
- Viator, R. E., & Wolfe, C. (1987). Micro-to-mainframe communications: An important tool for accountants. *Computers in Accounting*, (October), 56 – 69.
- Wolfe, C., & Viator, R. E. (1987). PC-to-PC communications. *Journal of Accountancy*, (August), 114 – 122.
- Wolfe, C., & Viator, R. E. (1987). Building a microcomputer graphics system. *Journal of Accountancy*, (February), 96 – 104.
- Wolfe, C., & Viator, R. E. (1986). Expert systems: An accounting perspective. *Journal of Accounting and EDP*, (Summer), 47 – 51.

OTHER PUBLICATIONS

- Viator, R. E. (1997 – 2001). Summaries of accounting information systems doctoral dissertations. Published in Issue 2 of five consecutive volumes of *Journal of Information Systems*: Vol. 11 thru Vol 15.
- Viator, R. E. (1991). A Review of *Managing Artificial Intelligence and Expert Systems* by D.A. DeSalvo and J. Liebowitz; in *Journal of Information Systems*, (Fall).

WORKING PAPERS

- Viator, R. E., Wu, Y., & Viator, A. S. Initial testing of the MFFT-2021: Avoidance of rational thinking errors and configural information processing.

Since the 1980's, the 20-item MFFT has been utilized in numerous studies that measure the tendency for reflectivity versus impulsivity in people of all ages. In spite of its extensive use, several concerns are apparent, especially the lack of an alternate form for adults. We developed a new set of figures targeting adults in the 21st century. Empirical tests indicated that participants using this version (the MFFT-2021), versus the prior version, were more engaged (spent more time examining each figure) yet were more challenged (the average number of errors was higher). The MFFT-2021, after controlling for analytical-thinking using the Cognitive Reflection Test, was a statistically significant predictor of rational thinking (avoiding rational thinking errors) and configural information processing (accounting for the interaction of cues signaling job characteristics of potential employers).

PRESENTATIONS

- Dalton, D., Davis, A., & Viator, R. E. (2012). The interaction of mentoring support and adverse supervisory environments in public accounting firms. AAA ABO Research Conference (October).
- Viator, R. E., & Bagley, P. (2010). Evaluation of internal control combinations: Biased judgments or critical thinking? AAA Audit Section Midyear Meeting (January).
- Peng, J., Viator, R. E., & Buchheit, S. (2006). Economic judgment errors in business performance evaluations utilizing online multidimensional analysis. AAA Annual Meeting (August).
- Viator, R. E. (2005). Reframing leadership research in accounting: The role of vision. AAA ABO Research Conference (October).
- Pasewark, W. R., & Viator, R. E. (2004). The role of work-family conflict in the accounting workforce. AAA Annual Meeting (August).
- Viator, R. E., & Pasewark, W. R. (2002). Person-role conflict in the accounting profession: A refinement of the Rizzo, House and Lirtzman (1970) Scale. AAA Annual Meeting (August).
- Viator, R. E. (2001). The relevance of transformational leadership to non-traditional accounting services: Information systems assurance and business consulting. AAA Annual Meeting (August).
- Viator, R. E. (2001). E-commerce project: B2B sales order data exchange using XML. AAA IS Section Teaching Symposium (February).
- Viator, R. E. (1999). The relevance of psychosocial support on the role clarity and job performance of women and African-Americans in the accounting profession. AAA Annual Meeting (August). "
- Curtis, M. B., & Viator, R. E. (1997). An investigation of multi-dimensional knowledge structure and computer auditor performance. AAA Annual Meeting (August).
- Viator, R. E. (1994). The impact of group decision support systems on accounting research. AAA Southeast Regional Doctoral Consortium (April).
- Viator, R. E., & Scandura, T. (1991). Public accounting mentoring and employee turnover intentions: gender differences. AAA Annual Meeting (August).
- Viator, R. E., Poe, C. D., & Strawser, J. R. (1990). The effect of negotiator strategy and risk taking behavior on transfer pricing outcomes. AAA Management Accounting Section Research Conference (October).
- Viator, R. E. (1989). A computer-based approach for reducing the overconfidence bias in assessed subjective probability distributions. AAA Annual Meeting (August).

AWARDS

2007 Best Manuscript Award by the Gender Issues and Work-Life Balance Section of the American Accounting Association for “Sources of work-family conflict in the accounting profession” published in *Behavioral Research in Accounting* (2006).

2003 Notable Contribution to the Diversity Literature Award for “An examination of African-Americans’ access to public accounting mentors: Perceived barriers and intentions to leave” published in *Accounting, Organizations and Society* (2001). Awarded by the Faculty Diversity and Initiatives Section of the American Accounting Association.

1999 Best Reviewer Award for *Journal of Information Systems*. Presented by the Information Systems Section of the American Accounting Association.

RESEARCH GRANTS

Rawls College of Business (Texas Tech University) \$3,500 Research Grant for “*Cognitive biases: A new perspective*,” awarded Fall 2007.

Rawls College of Business (Texas Tech University) \$5,000 Large Research Grant for “Collaborative forecasting, over-confidence bias, and conjunction fallacy” with Steve Buchheit, awarded Fall 2005.

Rawls College of Business (Texas Tech University) \$5,000 Large Grant for “Leadership skills in the accounting profession: criteria for partnership promotion,” awarded Fall 2003.

Deloitte & Touche Foundation \$10,000 grant for “Mentoring and the career development of minorities in the accounting profession,” awarded Spring 1997.

The EDP Auditors Association's Research Fellowship \$1,000 award for "An empirical study of the effect of experience and education on EDP auditors' assessment of computer-based internal controls" with M. B. Curtis, awarded Fall 1992.

Ashland Oil Summer Research Grant (\$6,500) for "Use of microcomputers in a microeconomic lab study to detect non-price signals in transfer price negotiations" with C. D. Poe, awarded Spring 1989.

TEACHING GRANTS

Humana Instructional Grant. Awarded by the University of Kentucky's College of Business & Economics, to develop innovative case material for courses in accounting principles, with J. Cooper, awarded in 1994.

DISSERTATION CHAIR

Tribou, Kimberly. Currently formulating dissertation proposal.

- Ortegren, M. (2010). The impact of professional identity and professional commitment on external auditors' assessments of internal auditor competence.
- Peng, J. (2005). The effect of experience, task characteristic, and graphical user interface on decision making using business performance management systems.
- Mascha, M. (1998). The effect of feedback type and task complexity on the acquisition of procedural knowledge in an expert system setting.
- Curtis, M. B. (1995). EDP auditor knowledge structure: An investigation of internal control structures and their relationship with education, experience, and performance.
- Deutsch, R. A. (1991). Recruiting decisions by selected big six CPA firms: An investigation of characteristics that influence decisions to select accounting students for office visits.

EDITORIAL REVIEW SERVICE

Editorial Board Member

Journal of Information Systems, 1990 to present.
Behavioral Research in Accounting, 2003 - 2005.
Issues in Accounting Education, 1998 - 2004.
International Journal of Accounting Information Systems, 1999 -2001
 Contributing Editor for *Journal of Accountancy*: 1988 -1991.

Ad hoc Reviewer

Auditing: A Journal of Practice & Theory
Behavioral Research in Accounting
Journal of Accounting, Auditing, and Finance
Accounting Horizons
Accounting Education: An International Journal
British Accounting Review
 AAA-IS Section Midyear Meeting
Accounting Education: A Journal of Theory, Practice, and Research
Accounting Enquiries

AMERICAN ACCOUNTING ASSOCIATION SERVICE

Elected officer for Information Systems Section of the AAA.

Past Chair of AAA-IS Section, 2002-2003.
 Chair of AAA-IS Section, 2001-2002.
 Chair-elect of AAA-IS Section, 2000-2001
 Treasurer of AAA-IS Section, 1998-1999.
 Secretary of AAA-IS Section, 1997-1998.

Other AAA Service.

IS Section Representative on AAA Council for 2001-2002.
IS Section National Liaison for AAA 1997 National Meeting.
Editor for the AAA-IS Section's national newsletter, 1992 - 1996.
IS Section Group Leader for the AAA / Arthur Andersen New Faculty Consortium, 1994 & 1995.
IS Section Liaison for AAA Southeast Region: 1992, 1993, 1994.

UNIVERSITY SERVICE

University Committees

Texas Tech University

Investigators' Financial Disclosure Committee, Chair, 2012 to present.
SACS Reaffirmation – Credentialing Subcommittee, 2013 – 2015.
Conflict of Interest Policy Committee, 2013.
Tenure Hearing Committee, 2008.
Quality Enhancement Plan Committee for reaffirmation of accreditation from the Southern Association of Colleges and Schools (SACS), 2004 – 2005.

College Committees

Texas Tech University

Rawls Credentials Committee, Chair, 2013 – 2015.
Promotion & Tenure Committee 2003 – 2012.
Graduate Programs Committee, Chair, 2004 – 2012,
Committee on Research in the Faculty Merit Policy 2003 – 2004.
IT Security Committee, 2002, 2003.
New Programs Task Force (Distance Learning & E-Commerce), 2002, 2003.
Ad Hoc Committee -- Accreditation Self-Study: Intellectual Contributions, 2002.
Faculty Advisor for MBA concentration in E-Business, 2000 – 2003.

University of Kentucky

Committee on Statistics Courses, 1999.
Graduate Studies Committee, 1996 – 1998.
Department of Decision Science and Information Systems Review Committee, 1993.
School of Accountancy Review Committee, 1991.
Computer Advisory Committee, 1988, 1989.
Undergraduate Studies Committee, 1989, 1994.

Department Committees

Texas Tech University

MSA Audit Track Advisor, 2011 to present.
AACSB Assessment Committee – Technology Skills, Chair 2012 – 2014.
Faculty Recruiting Committee, Chair, 2006 – 2015.
Doctoral Program Committee, Chair, 2003 – 2009.
Colloquium Committee, Chair, 2003 – 2009.
AACSB Objectives & Assessments – PhD Program, Chair, 2008 – 2009.
Executive Committee, 2006 – 2009.
Doctoral Program Committee, 2002, 2003.
Colloquium Committee, 2001, 2002
Technology Committee, 2001, 2002.

University of Kentucky

Director of M.S. in Accounting and Chair of M.S. Policy Committee, 1999 – 2000.
Director of PhD Program and Chair of PhD Program Committee, 1996 – 1998.
Member of the Masters Program's Policy Committee, 1997 –1998.
Accounting Curriculum Review Committee, Chair, 1993 – 1995.
Faculty Advisor to Beta Alpha Psi, 1991 – 1996.
Undergraduate Advising Committee, 1987 – 1993.
Undergraduate Studies Committee, 1988 – 1990, 1994 (Chair), 1995 – 1997.

PROFESSIONAL MEMBERSHIP

CPA certificate, State of Texas, 1980.
American Accounting Association
Information Systems Audit and Control Association (2002-2004).
The Institute of Internal Auditors, Central Kentucky Chapter, Board of Governors, 1991 – 1996.
Kentucky Society of CPAs, Members in Education Committee, 1990 - 1992.
National Association of Accountants, Bluegrass Area Chapter, Director of Manuscripts, 1988 – 1991.