

Andrea M. Romi, PhD, CPA

Texas Tech University
School of Accounting
Rawls College of Business
Box 42101
Lubbock, TX 79409-2101
Andrea.Romi@ttu.edu

Mailing Address:
3303 24th St.
Lubbock, TX 79410
479-799-1830

CURRENT POSITION

Associate Professor – Texas Tech University
Co-Director of Diversity and Inclusion, Rawls College of Business

EDUCATION

PhD University of Arkansas, Fayetteville, AR; Accounting 2010
MACC University of Missouri, Columbia, MO; Accounting 1998
BSACC University of Missouri, Columbia MO; Accounting 1998

RESEARCH FOCUS

Sustainability/social and environmental accounting (SEA)/corporate social responsibility (CSR), diversity, gender, cannabis.

PUBLICATIONS

- Cook, K., Romi, A. R., Sanchez, D. and Sanchez, M. 2018. The Influence of Corporate Social Responsibility on Investment Efficiency and Innovation. Forthcoming at *Journal of Business, Finance, and Accounting*.
- Romi, A. R., Cook, K., and Dixon-Fowler, H. 2018. Benefit Corporations: An Evaluation of the Social and Economic Continuum Faced by an Emerging Corporate Form. Forthcoming at *Sustainability Accounting, Management and Policy Journal*.
- Michelon, G., Patten, D., and Romi, A. R. 2018. Creating Legitimacy for Sustainability Assurance Practices: Evidence from Sustainability Restatements. Forthcoming at *European Accounting Review*. DOI: 10.1080/09638180.2018.1469424.
- Peters, G. F., Romi, A. R., and Sanchez, J. M. 2018. The influence of Corporate Sustainability Officers on performance. Forthcoming at *Journal of Business Ethics*. ** SSRN Top Ten Download List since March 19, 2018.
- Romi, A. R. 2017. Discussion of: Differences in Auditors' Materiality Assessments When Auditing Financial Statements and Sustainability Reports. *Social and Environmental Accountability Journal*, 37 (2): 149-150.
- Romi, A. R., and Longing, S. D. 2016. Accounting for bees: Evidence from disclosures by US listed companies. In Atkins, J. F. & Atkins, B. C. (Eds.). *The Business of Bees: An Integrated Approach to Bee Decline and Corporate Responsibility*. England: Greenleaf Publishers Ltd.

- Peters, G. F. and Romi, A. R. 2015. The association between sustainability governance characteristics and the assurance of corporate sustainability reports. *Auditing: A Journal of Practice and Theory*, 34 (1), 163-198.
- Cheng, M., Green, W., Conradie, P., Konishi, N., and Romi, A.R. 2014. The International Integrated Reporting Framework: Key issues and future research opportunities. *Journal of International Financial Management & Accounting*, 25 (1), 90-119.
- Romi, A. R. 2014. Discussion of: The Cost of Carbon: Capital Market Effects of the Proposed Emission Trading Scheme (ETS). *Social and Environmental Accountability Journal*, 34 (1): 54-56.
- Peters, G. F. and Romi, A. R. 2013. Does the voluntary adoption of corporate governance mechanisms improve environmental risk disclosures? Evidence from greenhouse gas emission accounting. *Journal of Business Ethics*, 125 (4), 637-666.
- Peters, G. F. and Romi, A. R. 2013. Discretionary compliance with mandatory environmental sanction disclosures: Evidence from SEC filings. *Journal of Accounting and Public Policy*, 32 (4): 213-236.
- Dixon-Fowler, H. R., Slater, D. J., Johnson, J. L., Ellstrand, A. E., and Romi, A. R. 2013. Beyond “Does it pay to be green?” A meta-analysis of moderators of the CEP-CFP relationship. *Journal of Business Ethics*, 112 (2): 353-366.

WORKING PAPERS

- “The Impact of Cross-Sector Social Partnerships on Biodiversity Accountability: An Examination of the Corporate Response to U.S. Pollinator Decline Policy” (with Giovanna Michelin and Scott Longing). Currently revising for fourth-round review at *Accounting, Auditing & Accountability Journal*.
- “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry” (with Casey Camors, Heather Carrasco, and John Masselli). Currently revising for third round submission to *Contemporary Accounting Research*. **SSRN Top Ten Download List since January 30, 2018.
- “The Cannabis Industry within the U.S: The influence of Gender on Cannabis Policy and Sales” (with Casey Camors and Stacy Chavez). Conditionally accepted at *Sustainability Accounting, Management and Policy Journal*.
- “Could a Blockchain-Based Accounting Information System Remedy the Wicked Problems Plaguing the Cannabis Industry?” (with Heather Carrasco, Jacob Haislip, and Howard Xu) – Under review at *Journal of Information Systems*.
- “Stigma strategies in the U.S. adult-use cannabis industry: A case study approach to understanding variation in entrepreneurial resource mobilization.” (with Heather Carrasco and Ted Waldron). Accepted at the IESEG School of Management’s 2019 Organizational Stigma Paper Development Workshop in Paris, France, September 2019, in preparation for a special issue at the *Journal of Management Studies*.
- “Risk, Trust, and Traceability in Contested Markets: A Testing Ground for Blockchain Technology as an Accounting Information System” (with Heather Carrasco). Submitted to the *Accounting Organizations and Society*, in cooperation with the Centre for Analysis of Risk and Regulation (CARR) joint workshop/special issue “Distributing Ledgers, Distributed Institutions?”

- “Sexual Harassment at Work before and after #MeToo: A Review of the Last Decade’s Research” (with Claudia Coglisser, Stacy Chavez, Elizabeth Karam, Farzaneh Noghani, Feruzan Williams, and Vivian Luu). Under review at *Journal of Management*.

WORK IN PROGRESS

- “Accounting Information System for Regulatory Compliance and Public Safety: Insights from the Field” (with Heather Carrasco and Fred Davis). Development phase - targeting *Accounting, Organizations and Society*.
- “Sustainability Report Restatements: Institutional Ownership Implications” (with Linda Myers and Felipe Gomes Raymundo). Data analysis phase.
- “Time’s up: Accountability in the Movement Addressing Sexual Assault, Harassment and Inequality in the Workplace” (with Elizabeth Sharp, Claudia Coglisser, and Stacy Chavez). Development, data analysis phase. Targeting *Accounting, Organizations and Society*.

IMPACT OF RESEARCH

- Google Scholar Citations (as of July 25, 2019): 897.
- “Discretionary compliance with mandatory environmental sanction disclosures: Evidence from SEC filings”
 - Recognized by Elsevier as one of the Most Cited Journal of Accounting and Public Policy Articles (since 2012).
 - Utilized by FASB in arguing for changes to FAS 5. “FASB Roundtable regarding Contingent Liability Disclosure, FAS 5” (referenced as working paper title, “Determinants of Environmental Sanction Disclosure: Firm Fears of Impairment to Reputation and Legitimacy”)
 - <http://www.fasb.org/cs/BlobServer?blobkey=id&blobwhere=1175818500025&blobheader=application%2Fpdf&blobcol=urldata&blobtable=MungoBlobs>
- “Beyond ‘Does it pay to be green?’ A meta-analysis of moderators of the CEP-CFP relationship”
 - Received Emerald’s Citation of Excellence 2016 Award for one of the most highly cited (during 2015) and influential papers published.
- **Media Exposure:**
 - Interviewed on Fox News 34 as an expert on sexual harassment, concerning the sexual harassment summit at TTU and the Supreme Court Hearings. “Calls to Sexual Abuse Hotline spikes during Christine Blasey Ford hearing”, September 30, 2018. <http://www.fox34.com/story/39201361/calls-to-sexual-assault-hotline-spikes-during-christine-blasey-ford-hearing>
 - Interviewed on Fox News 34 as a sustainability expert, concerning the Amazon acquisition of Whole Foods. "Amazon and Whole Foods merger: How could it affect the Hub City?", June 3, 2017. <http://www.fox34.com/story/35805121/amazon-and-whole-foods-merger-how-could-it-affect-the-hub-city>
 - Coverage of “The Business of Bees: An Integrated Approach to Bee Decline and Corporate Responsibility”, August 13, 2016.
 - <https://www.greenbiz.com/article/whats-buzz-about-business-and-bees>

- Coverage of “Does the voluntary adoption of corporate governance mechanisms improve environmental risk disclosures? Evidence from greenhouse gas emission accounting.”
 - <http://instituteofsustainableleadership.com/research-tidbits-governance-and-disclosure/>
- Coverage of “Discretionary compliance with mandatory environmental sanction disclosures: Evidence from SEC filings.”
 - <https://newswise.com/articles/accounting-study-reveals-firms-failure-to-disclose-environmental-sanctions>
 - <https://m.csmonitor.com/Environment/Bright-Green/2009/0224/study-most-companies-lie-to-sec-about-environmental-fines>
 - <https://www.corpgov.net/tag/andrea-romi/>
 - <http://globalinvestmentwatch.com/environmental-greenwashing-rampant-study-finds/>
 - <https://eponline.com/articles/2009/02/26/study-firms-fail-to-disclose-environmental-sanctions.aspx?admgarea=ht.industrytrends.certificationaccreditation>

AWARDS/ACKNOWLEDGEMENTS

- Received a \$10,000 Integrated Scholar of the Year Award – May 2019.
- Accepted into the 2018 President’s Leadership Institute – graduated April 2019.
- Brokered a research agreement between Nationwide Compliance Specialists, Inc. (NCS), Denver, Colorado, and Andrea Romi and Heather Carrasco, as representatives of the Rawls College of Business at Texas Tech University. Announced February, 2018.
- Received a 2019, 2018, 2017 and 2016 Summer Research Grant each year.
- Received a 2018, 2016, 2015 and 2014 International Ethics Travel Grant award for \$1,000 each year.
- Received the Best Paper Award at the GARI International Conference (Henley Centre for Governance, Accountability & Responsible Investment - 2015) for the paper, “The Relation between Sustainability Assurance and Sustainability Report Restatements: Is Assurance Improving the Credibility of Reporting?”
- Received a 2014 Competitive Faculty Development Grant for \$5,000.
- Invited speaker – 2013 American Accounting Association Public Interest Mid-Year Meeting – New Orleans, LA. “Using your talents to develop a public interest”.
- Most Notable Paper Award - Portland State University’s 5th International Conference on Business and Sustainability.
- Aspen Institute’s Dissertation of the Year Award – top 5 finalist.

PAPER PRESENTATIONS

2019

- Plenary panel participant at the 21st Annual Women’s History Conference at Sarah Lawrence College: The Struggle Continues: Intersectional Activism in the Age of Gender Based Violence and Authoritarian Oppression, March 1-2, 2019. Panel title: #MeToo/TIME’s UP Movement: Accountability, Leadership, and Space.

2018

- Invited presentation, Rawls Diversity Symposium, Texas Tech University, September 21, 2018. To present: “Time’s up: Accountability in the Feminist Movement Addressing Sexual Assault, Harassment and Inequality in the Workplace”.
- Moderator for the staff/faculty panel at the 2018 Rawls Diversity Symposium, September 21, 2018.
- The 30th International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland, August 24th-29th, 2018. “Time’s up: Accountability in the Feminist Movement Addressing Sexual Assault, Harassment and Inequality in the Workplace”.
- Invited presentation, Ending Sexual Harassment in the Academy Summit, Texas Tech University, August 16, 2018. “Time’s up: Accountability in the Feminist Movement Addressing Sexual Assault, Harassment and Inequality in the Workplace”.
- Moderator of the “What Can Men Do to End Sexual Harassment in the Academy?” Panel at the Ending Sexual Harassment in the Academy Summit at Texas Tech University – August 17, 2018.
- The Fifth Annual University of Arkansas Research Conference, July 20-21, 2018. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.
- The 2018 North American Congress on Social and Environmental Accounting Research, Ted Rogers School of Management, Toronto, Canada, June 21-22, 2018. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.
- Invited presentation, Contested markets: Lessons from cannabis legalization, HEC Paris-Society and Organizations (SnO) Center, June 18-19, 2018. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.

2017

- Invited presentation, University of Laval, Quebec City, Quebec, Canada, October 20, 2017. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.
- Invited presentation, Schulich School of Business, York University, Toronto, Ontario, Canada, October 18, 2017. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.
- The 29th International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland, August 31, 2017. “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”.

2016

- The 6th North American Congress on Social and Environmental Accounting Research, Illinois State University, Normal, Illinois, June 1-2, 2016. “The Impact of Cross-Sector Social Partnerships on Biodiversity Accountability: An Examination of the Corporate Response to U.S. Pollinator Decline Policy”.
- The GARI Conference, Henley Business School, Henley, England, April 18, 2016. “The Impact of Cross-Sector Social Partnerships on Biodiversity Accountability: An Examination of the Corporate Response to U.S. Pollinator Decline Policy”.

2015

- The 27th International Congress on Social and Environmental Accounting Research, London, England, August, 2015. “Sustainability Report Restatements: Do market reactions unveil more about our understanding of legitimation building on the part of assurance providers?”

2014

- Invited presentation at the University of Central Florida. November. “The Relation between Sustainability Assurance and Sustainability Report Restatements: Is Assurance Improving the Credibility of Reporting?”
- The 26th International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland, August 26th-29th, 2014. “The Relation between Sustainability Assurance and Sustainability Report Restatements: Is Assurance Improving the Credibility of Reporting?”
- The first Annual University of Arkansas Research Conference, July, 2014. “The Relation between Sustainability Assurance and Sustainability Report Restatements: Is Assurance Improving the Credibility of Reporting?”
- The 2014 North American Congress on Social and Environmental Accounting Research, University of Laval, Quebec City, Quebec, Canada, June 2nd-3rd, 2014. “The Relation between Sustainability Assurance and Sustainability Report Restatements: Is Assurance Improving the Credibility of Reporting?”

2013

- The 25th CSEAR International Congress on Social & Environmental Accounting Research, St Andrews University, Scotland, September 3rd – 5th 2013. “The association between sustainability governance characteristics and the assurance of corporate sustainability reports”.
- The 2nd CSEAR France Congress: Université Montpellier 1, ISEM, France 2nd – 3rd May 2013. “Benefit Corporations: An Understanding of an Emerging Corporate Form and the Impact on Profitability” and “The impact of corporate sustainability officer appointments on stakeholder environmental concerns”.
- 2013 North American Congress on Social and Environmental Accounting Conference – San Diego, CA. “Benefit Corporations: An Understanding of an Emerging Corporate Form and the Impact on Profitability”

2012

- Texas Tech University 2012, University of Utah 2012, Colorado State University 2011, Utah State University 2011, Indiana University 2011, Texas Christian University 2011, University of Kansas 2010. “Greenhouse Gas Emission Accounting: The Effects of Corporate Governance on Voluntary Disclosure”.

2010

- 2010 American Accounting Association Annual Conference – San Francisco, CA. “Greenhouse Gas Emission Accounting: The Effects of Corporate Governance on Voluntary Disclosure”.

- 2010 American Congress on Social and Environmental Accounting Conference – Orlando, FL. “Benefits Associated with Audits of Sustainability Reports: Is it Worth the Investment?”

2009

- 2009 American Accounting Association Annual Conference – New York, NY. “Carbon Disclosure Incentives in a Global Setting: An Empirical Investigation”. International Section.
- 2009 American Accounting Association Annual Conference – New York, NY. “Environmental Sanction Disclosures: Does it pay to not be green?” Public Interest Section.

2008

- Inaugural “North American Congress on Social and Environmental Accounting” Conference – Montreal, Canada, June, 2008. “Environmental Disclosure Incentives in a Global Setting: An Empirical Investigation”.

2007

- 28th Annual Congress of the Francophone Accounting Association – “Accounting and the Environment” – The University of Poitiers, Poitiers, France, May 2007. “Determinants of Environmental Sanction Disclosure: Firm Fears of Impairment to Reputation and Legitimacy”.

TEACHING INTERESTS

Financial accounting, Auditing, Social and Environmental Accounting/Sustainability.

TEACHING EXPERIENCE

- Associate Professor, Texas Tech University, Lubbock, TX, 2018 - Present
- Assistant Professor, Texas Tech University, Lubbock, TX, 2012 – Present
 - Scheduled to teach PhD Seminar covering Social and Environmental Accounting and Archival Audit – fall 2019.
 - Auditing, Accounting for Executive MBAs, Certificate Program, and STEM.
 - Managerial Accounting Study Abroad – Rome, Italy, May 2018.
- Visiting Professor, Indiana University, Bloomington, IN, 2010 – 2012
 - Auditing (undergraduate/graduate), Intermediate Accounting
- Courses Taught, Sam M. Walton College of Business, University of Arkansas, Fayetteville, 2005 – 2010
 - Financial Accounting, Intermediate Accounting, Auditing
- Instructor, Northeastern State University, Tahlequah, OK, 2002 – 2005
 - Financial/Managerial/Intermediate Accounting, MBA Managerial Accounting, Auditing
- Assistant Professor, Bacone College, Muskogee, Oklahoma 2001 – 2002
 - Financial/Managerial/Cost/Intermediate Accounting, Auditing

- Assistant Professor, Kemper Junior College, Boonville, MO 1998 – 2000
 - Financial/Managerial Accounting

PROFESSIONAL EXPERIENCE

- Consultant with KPMG and PWC on sustainability initiatives, 2008-2010.
- Research Assistant and founding member, Applied Sustainability Center, The Sustainability Consortium, Sam M. Walton College of Business, University of Arkansas, Fayetteville, 2007 – 2010.
- Accounting Manager, Muskogee Daily Phoenix (Gannett Company) 2002.
- Director, Bacone College Bookstore, Muskogee, Oklahoma 2000 – 2001.
- Auditor – Ernst & Young, Internship, Kansas City, MO 1997.
- Co-Owner/Assistant Director, DBR Camps, Tahlequah, OK 1994 – 2005.

PROFESSIONAL MEMBERSHIPS

- American Accounting Association (AAA) – public interest section member.
- Certified Public Accountant (CPA - Inactive) – Oklahoma State Board of Public Accountancy, 2004.
- CSEAR (Congress on Social and Environmental Accounting Research) – member.

ACADEMIC SERVICE

University Service

- Chair of the Texas Tech University’s Campus Climate Committee - September, 2018.
- Serve on the Provost’s Honors and Awards Council - September, 2018.
- Invited to participate in the Provost’s Climate Committee – September, 2018.
- Co-Coordinator of the “Ending Sexual Harassment in the Academy Summit”, Texas Tech University, August 16, 2018.
- Serve as the Faculty Senate representative on the Texas Tech University Sustainability Committee 9/2017-5/2017.
- Serve on the Texas Tech University Faculty Senate 8/2017-Present.

Rawls College of Business Service

- Rawls Day/Rawls Diversity Symposium Planning Committee – 2019.
- Dr. Beverly Daniel Tatum Visit Planning Committee – 2019.
- Member Rawls College of Business Diversity, Equity and Inclusion Committee 2018-Present.
- Member of the Rawls College of Business Diversity, Equity and Inclusion Committee Climate Survey Sub-committee 2018 - Present.
- Member of the Rawls College of Business Research Committee – 2018.
- Serve as a Mentor in the Rawls Business Leadership Program at Texas Tech University from 8/2014-Present.
- Member of the Rawls College of Business Research Task Force – 2018.
- Member of the Rawls College of Business Diversity, Equity and Inclusion Task Force – 2018.

- Member of the Rawls College of Business Working Professionals – MBA Admissions Committee, September 2018-Present.

Accounting Department Service

- Serve as the chair of the Audit Subcommittee of the Assessment Committee 2/2019-Present.
- Serve on the Strategic Planning Committee 2/2019-Present.
- Serve as the faculty mentor for Heather Carrasco as part of the National Center for Faculty Development & Diversity's Faculty Success Program 1/2019-Present
- PhD Mentor/Advisor, Dissertation Chair for two PhD students, Casey Camors and Stacy Chavez.
- Serve on the Communication Skills Assessment Committee from 3/2018-present.
- Serve on the Accounting Information System Analytics Committee from 1/2017-12/2017.
- Serve on the PhD Student Recruiting Committee from 8/2015-Present.
- Serve on the Faculty Recruitment Committee from 1/2014-Present.
- Serve on the PhD Student Committee from 8/2014-Present.
- Serve on the Undergraduate Curriculum Committee from 8/2014 – 8/2015.
- Serve on the CPA Exam Committee from 8/2014-8/2015.
- Serve on Dissertation Committees for: Hamilton Elkins and Daniela Sanchez.

External National/International Service

- Co-coordinator/organizer for the North American Congress on Social and Environmental Accounting Research, 2000, in Toronto, Canada.
- Guest Editor for a special issue at *Accounting Forum*, beginning February 2019.
- Member of the Best Paper Award Committee for the 31st International Congress on Social and Environmental Accounting Research, St. Andrews, Scotland, August, 2019.
- Serve as an Associate Editor at *Sustainability Accounting, Management and Policy Journal* (SAMPJ) from 1/2019-Present.
- Hosting the 2022 North American Congress on Social and Environmental Accounting Research in the Rawls College of Business.
- Invited faculty representative to the CSEAR Emerging Scholars Colloquium at the 30th Annual International Congress on Social and Environmental Accounting, August 2018.
- Serve on the Editorial Board at *Accounting Forum* 4/2018-Present.
- Serve on the Editorial Board at *Social and Environmental Accountability Journal* (SEAJ) 1/2018-Present.
- Serve on the Communications Committee for the AAA Auditing Section 8/2017-Present.
- Serve on the Editorial Board for *Sustainability Accounting, Management and Policy Journal* (SAMPJ) from 3/2015-1/2019.
- Serve on the Editorial Advisory and Review Board for *Accounting and the Public Interest* (API) from 6/2015-Present.
- Invited by the AICPA (American Institute of Certified Public Accountants) to participate in the IIRC (International Integrated Reporting Council) Integrated Reporting Assurance Roundtable in New York, September 12, 2014. I was the only academic representative in the United States.

- A member of the Scientific Committee of the CSEAR North America.
- Reviewer for: *The Accounting Review*; *Contemporary Accounting Research*; *Auditing: A Journal of Practice and Theory*; *Accounting Horizons*; *Journal of Management Studies*; *Journal of Accounting, Auditing and Finance*; *Journal of Accounting and Public Policy*; *European Accounting Review*; *Behavioral Research in Accounting*; *International Journal of Auditing*; *Journal of Business Ethics*; *Accounting and the Public Interest Journal*; *Sustainability Accounting, Management, and Policy Journal*; *Social and Environmental Accountability Journal*.
- Participating in and developing the Panel for Portland State University's 5th International Conference on Business and Sustainability (Center for Global Leadership in Sustainability) – 11/2014.
- American Institute of Certified Public Accountants (AICPA) Sustainability Advisory Panel – 9/2010-6/2011.
- Co-Chair of the Assurance Committee (with Eric Israel – KPMG) for the Sustainability Consortium 9/2009-9/2010.
- Invited participant by the International Auditing and Assurance Standards Board (IAASB) to develop assurance standards for carbon emission reporting – September 2008 – Toronto, Canada.