

GARY M. FLEISCHMAN

Curriculum Vitae

*Professor in the School of Accounting, Rawls College of Business
Rawls PhD Coordinator; Accounting PhD Co-Advisor
Texas Tech University*

Work Address:

Texas Tech University
Rawls College of Business
School of Accounting
Box 42101
Lubbock, TX 79409-2101
Work Phone: (806) 834-7869 (office)
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EDUCATION

TEXAS TECH UNIVERSITY Lubbock, TX
Doctor of Philosophy in Business Administration (**Ph.D.**)
Concentration in Accounting (Taxation), minor field in
Economics, December 1995

SAN JOSE STATE UNIVERSITY San Jose, CA
Master of Science in Taxation (**M.S.T.**), Aug. 1991

CALIFORNIA STATE UNIVERSITY-CHICO, CA
Master of Science in Accountancy (**M.S.A.**) awarded *with
distinction*, Emphasis in Managerial and Financial Accounting,
August 1987

Bachelor of Science in Business (**B.S.** in Accounting), graduated
Summa Cum Laude, December 1984

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (**CPA**), State of Texas
(Active - #104758)

Google Scholar Citations: As of December 10, 2021 = **2,739** (1,619 since 2016)

Publishing h-index = 24

Publishing i10 index = 31

Number of Financial Times Top 50 Publications (FT 50): 16

SELECTED PUBLICATIONS

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

NR

Kaden, S., G. Peters, J. M. Sanchez, and G. Fleischman (Forthcoming 2021). "The impact of relative CEO compensation on not-for-profit contributions," *Journal of Public Budgeting, Accounting, & Financial Management*, (forthcoming).

NR

Cain, C., G. Fleischman, A. Macias, and J. M. Sanchez (2021). "Ethics, adverse selection, target method of sale strategies, and Akerlof's "lemons" problem. *Accounting and Finance Research*, 10(3): 1-26.

NR

Valentine, S., R. Giacalone, and G. Fleischman. (2021). "Workplace bullying, socially-averse attitudes, reduced work group effectiveness, and organizational frustration," *Human Resource Development Quarterly*, 32: 131-153.

5 (FT 50)

Valentine, S., S. Hanson, and G. Fleischman. (2019). "The presence of ethics codes and employees' internal locus of control, social aversion/Malevolence, and Ethical Judgment of incivility: A study of smaller organizations. *Journal of Business Ethics*, 160: 657-674.

5

Fleischman, G., and S. Valentine. (2019). "How outcome information affects ethical attitudes and intentions to behave," *Behavioral Research in Accounting*, 31(2): 1-15.

5 (FT 50)

Fleischman, G., E. N. Johnson, S. Valentine, and K. B. Walker. (2019). "Ethics versus outcomes: Managerial responses to incentive-driven and goal-induced employee behavior. *Journal of Business Ethics*, 158(4): 951-967.

NR

Walker, K. B., E. Johnson, and G. Fleischman. (2018). Management accounting service quality: What's most important to your customers? *Management Accounting Quarterly*, (Fall 2018) 20(1): 18-26.

5 (FT 50)

Collins, D., G. Fleischman, S. Kaden, and J. M. Sanchez. (2018). "How powerful CFOs camouflage and exploit equity-based incentive compensation." *Journal of Business Ethics*, 153(2): 591-613.

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

5 (MGMT) (FT 50)

Valentine, S., and G. Fleischman. (2018). "From schoolyard to workplace: The impact of bullying on sales and business employees' Machiavellianism, job satisfaction, and perceived importance of an ethical issue," *Human Resource Management*, 57: 293-305.

5 (FT 50)

Valentine, S., G. Fleischman, and L. Godkin. (2018). "Villians, victims, and verisimilitudes: An exploratory study of unethical corporate values, bullying experiences, psychopathy, and selling professionals' ethical reasoning," *Journal of Business Ethics*, 148:135-154.

4

Fleischman, G., E. N. Johnson, and K. B. Walker. (2017). "An exploratory investigation of management accounting service quality dimensions using SERVQUAL and SERVPERF," *Advances in Management Accounting*, 29: 91-125.

4

Stephenson, T., G. Fleischman, and M. Peterson. (2017). "Demand for taxpayer services: An exploratory examination of client vs. tax preparer expectation gaps." *Advances in Taxation*, 24: 199-231.

5

Fleischman, G., E. Johnson, and K. Walker. (2017). "An exploratory examination of management accounting service and information quality," *Journal of Management Accounting Research*, 29(2): 11-31.

5

Fleischman, G., T. Stephenson, K. B. Walker, and K. Cook. (2017). "Factors that influence accounting faculty career satisfaction: Comparisons by program prestige and tenure status." *Accounting Horizons*, 31(3): 1-20.

5 (MKT)

Valentine, S., G. Fleischman, and L. Godkin. (2015). "Rogues in the ranks of selling organizations: Using corporate ethics to manage workplace bullying and job satisfaction," *Journal of Personal Selling and Sales Management*, 35(2): 143-163.

NR

Cited by *Forbes* and key to initiating possible change in Hawaii State Income Tax Law:

Jalbert, T., G. Fleischman, and M. Jalbert. (2014). "Marginal tax rates around a Hawaii itemized deduction tax cliff," *Accounting and Taxation*, 6(1): 25-38.

NR

Fleischman, G., Z. D. Khan, and P. D. Hutchison. (2014). "Tax incentive proposals to enhance child support payment compliance and tax progressivity," *Accounting and Finance Research*, 3(2): 1-13.

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

NR

Walker, K., and G. Fleischman. (2013). "Toeing the line: The ethics of manipulating budgets and earnings," *Management Accounting Quarterly*, 14(3): 18-24.

5* (FT 50)

E. Johnson, G. Fleischman, S. Valentine, and K. Walker. (2012). "Managers' ethical evaluations of earnings management and its consequences," *Contemporary Accounting Research* 29(3): 910-927.

5

Fleischman, G. and T. Stephenson. (2012). "Client variables associated with four key determinants of demand for taxpayer services: An exploratory study," *Accounting Horizons* 26(3):417-437.

4

Jalbert, T. and G. Fleischman. (2012). "Small business trade-offs to maximize cost recovery in Hawaii: Tax credit versus section 179," *Advances in Taxation*, Volume 20: 69-105.

NR

Walker, K., G. Fleischman, and E. Johnson (2012). "Measuring Management Accounting Service Quality," *Management Accounting Quarterly* 13(3): 15-27.

5 (FT 50)

Valentine, S., L. Godkin, G. Fleischman, R. Kidwell, and K. Page. (2011). "Corporate ethical values and altruism: The mediating role of career satisfaction," *Journal of Business Ethics* 101: 509-523.

5 (FT 50)

Valentine, S., L. Godkin, G. Fleischman, and R. Kidwell. (2011). "Corporate ethical values, group creativity, job satisfaction and turnover intention: The impact of work context on work response," *Journal of Business Ethics* 98 (2011): 353-372.

4

Walker, K., G. Fleischman, and E. Johnson. (2011). "A call for research on management accounting service quality," *Advances in Management Accounting* 19: 1-22.

NR

Fleischman, G., S. Valentine, and D. W. Finn. (2010). "Moral intensity, ethical reasoning and equitable relief judgments," *Research on Professional Responsibility and Ethics in Accounting* 14: 79-112

5 (MGMT) (FT 50)

Valentine, S., G. Fleischman, R. Sprague & L. Godkin. (2010). "Exploring the ethicality of firing employees who blog," *Human Resource Management* 49: 87-108.

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

4

Walker, K., G. Fleischman, and T. Stephenson. (2010). "The incidence of documented standards for research in departments of accounting at US institutions," *Journal of Accounting Education* 28: 43-57

NR

G. Fleischman, K. Walker, and E. Johnson. (2010). "A Field Study of User versus Provider Perceptions of Management Accounting System Services," *International Journal of Accounting and Information Management* 18: 252–285.

NR

Hutchison, P., M. T. Farris II, and G. Fleischman, (2009). "Supply Chain Cash-To-Cash: Strategy for the 21st Century," *Strategic Finance* (July): 40-48.

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

5 (FT 50)

Valentine, S., & Fleischman, G. (2008). "Professional ethical standards, corporate social responsibility, and the perceived role of ethics and social responsibility," *Journal of Business Ethics* 82: 657 - 666.

5 (FT 50)

Valentine, S. and G. Fleischman. (2008). "Ethics Programs, Perceived Corporate responsibility and Job Satisfaction," *Journal of Business Ethics* 77: 159 – 172.

5

Fleischman, G., S. Valentine, and D. W. Finn. (2007). "Ethical Reasoning and Equitable Relief," *Behavioral Research in Accounting* 19: 107 – 132.

NR

Valentine, S., L. Godkin, E. Cyrson, and G. Fleischman. (2006). "Perceived Ethical Values and Small Business Problems in Poland," *Business Ethics: A European Review* 15: 76-85.

4

Fleischman, G. and P. Herz. (2005). "An Empirical Examination of Trends in Barter Activity in the Russian Federation," *The International Journal of Accounting* 40: 39-63.

5 (FT 50)

Valentine, S. and G. Fleischman. (2004). "Ethics Training and Businesspersons' Perceptions of Organizational Ethics," *Journal of Business Ethics* 52: 381-390.

5 (FT 50)

Valentine, S. and G. Fleischman. (2003). "Ethical Reasoning in an Equitable Relief Innocent Spouse Context," *Journal of Business Ethics* 45: 325-339.

TTU journal ranking 5*/5/4 (where NR = Not Ranked), Financial Times Top 50 (FT 50)

5 (FT 50)

Valentine, S. and G. Fleischman. (2003). "The Impact of Self-Esteem, Machiavellianism, and Social Capital on Attorneys' Traditional Gender Outlook," *Journal of Business Ethics* 43: 323-335.

5 (FT 50)

Fleischman, G. and S. Valentine. (2003). "Professionals' Tax Liability Assessments and Ethical Evaluations in an Equitable Relief Innocent Spouse Case," *Journal of Business Ethics* 42: 27-44.

5 (FT 50)

Valentine, S. and G. Fleischman "Ethics Codes and Professionals' Tolerance of Societal Diversity," *Journal of Business Ethics* 40 (2002): 301-312.

NR

Fleischman, G., and J. Bryant. (2000). "C Corporation, LLC, or Sole Proprietorship? What Form is Best for Your Business?" *Management Accounting Quarterly* (Spring): 14 – 21. (Winner of *Lybrand Silver Medal*)

NR

Bryant, J., and G. Fleischman. (2000). "How Innocent Spouses Spell Relief," *Journal of Accountancy* (March): 63 – 70.

NR

Fleischman, G. and T. Payne. (1999). "New Home Office Rules Spell Relief for Many Small Businesses," *Journal of Accountancy* (March): 30-35.

NR

Fleischman, G. and N. Guven. (1997). "New Strategies for New Tax Laws," *Journal of Accountancy* (February): 47-50.

NR

Fleischman, G. and R. Merriott. (1994). "Tax Planning after OBRA '93," *Management Accounting* (Now re-named as *Strategic Finance*) (December): 18-24. (Awarded a *Certificate of Merit*).

NR

Fleischman, G. (1993). "Sales and Use Taxation: An Overlooked Cost of Business?" *Management Accounting* (Now re-named as *Strategic Finance*) (December): 24-27.

CONTRACTS AND GRANTS

Year: **2020**, "Influences of perceived psychological costs and manager agency on labor cost reduction decisions following revenue declines." Paper with co-authors V. Chambers, E. Johnson, and K. Zheng. *Rawls College 2021 Summer Research Program*, \$25,000.

Year: **2020**, “General Topics on Corporate Governance for Management Accountants.” CoPIS: S. Hawkins (PhD Student) and G. Fleischman. *Institute of Management Accountants (IMA) Doctoral Scholars Program*, \$2,000.

Year: **2016**, “*Study on Management Accounting and Tax Professionals’ Ethics.*” CoPIS: T. Stephenson, and G. Fleischman. *Institute of Management Accountants (IMA) Research Foundation*, \$3,500.

Year: **2013**, “Estimation of Economies of Scale in Shale Energy Drilling.” CoPIS: T. Considine G. Fleischman & S. Shaffer. *University of Wyoming School of Energy Resources (SER)*: Grant covers \$18,375 for summer 2013 funding for CoPIS and three MBA student assistants.

Year: **2013**, “Ethics in Accounting: The Effect of Ethics Education, Demographics and Time.” CoPIS: T. Stephenson and G. Fleischman. *The 2013 University of Wyoming Sustainable Business Practices (SBP) Initiative*, \$3,000.

Year: **2008**, “Measuring Management Accounting Service Quality,” CoPIS: K. Walker G.; E. Johnson & G. Fleischman. *Institute of Management Accountants (IMA) Foundation for Applied research (FAR)*, \$7,000.

Year: **2007**, “The Ethical Implications of Bullying Behavior Among Sales Professionals,” CoPIS: S. Valentine and G. Fleischman. *University of Wyoming College of Business*, \$4,000.

Year: **2002**, “The Impact of Abuse and the Subjective ‘Knowledge’ Requirement on Innocent Spouse Rule Ethical Decision Making,” Fleischman, G. and S. Valentine, *University of Wyoming Faculty Grant-In-Aid*, \$7,500.

Year: **2000**, “A Critical Investigation of the Innocent Spouse Rules: Sorting Through an Ethical Quagmire,” CoPIs: Sean Valentine and Gary Fleischman, *UW Alumni Association Faculty Development Grant*, \$800.

REFEREED PROCEEDINGS / PRESENTATIONS / DISCUSSANT

Fleischman, G., S. Valentine, M. Curtis, and P. Mohapatra (2020) “Is high-risk AIS security investment a no-win situation? The influence of attitudes, norms, efficacy and prior outcomes.” *AAA Annual Meeting (Virtual)*. August 12, 2020. Presenter: G. Fleischman.

West, A. and G. Fleischman (2020) “I wouldn’t do it but I think you would: The role of CFO pressure and trait and state moral disengagement on FIN 48 earnings management.” *AAA Annual Meeting (Virtual)*. August 13, 2020. Presenter: A. West.

REFEREED PROCEEDINGS / PRESENTATIONS / DISCUSSANT, Continued

Pangarkar, A., and G. Fleischman (2020), “The effects of corporate social responsibility and organizational identification on securing frontline service employee support during a product harm crisis.” American Marketing Association (AMA) Summer Conference. (Conference postponed until 2021 due to COVID-19).

Valentine, S., L. Godkin, and G. Fleischman (2020) “Positive leadership, employment ethics, and job satisfaction in Nigerian hospitality-based organizations.” *Western Academy of Management (WAM) Meeting*, March 2020, (Virtual). Presenter: S. Valentine.

S. Valentine, R. Giacalone, and G. Fleischman (2019) “Workplace Bullying, Socially-Aversive Attitudes, Reduced Work-Group Effectiveness, and Organizational Frustration.” *Mid-West Academy of Management Meeting*, October 2019, Omaha, NE. Presenter: S. Valentine.

A. West and G. Fleischman. (2019) “FIN 48 Earnings Management: How Far is Too Far?” *Behavioral Tax Symposium*, June 2019. Washington, D.C. Presenter: A. West.

D. Collins, G. Fleischman, and D. Sanchez (2018) “The Impact of Corporate Social Responsibility on Employee Layoffs, Layoff Disclosure, and Subsequent Financial Performance,” *AAA Annual Meeting*, August 6, 2018. Washington, D.C. Presenter: D. Sanchez

S. Valentine, S. Hanson, and G. Fleischman. (2016) “Workplace Bullying Psychopathy, and Businesspersons’ Ethical Issue Recognition.” *Academy of Management Annual Meeting*, August 8, 2016, Anaheim, CA. Presenter: S. Valentine.

T. Stephenson, G. Fleischman, and S. Wade (2016) “Ethical Dilemmas in Management Accounting: A Study of How Ethics Education Affects Ethical Reasoning,” Ethics Symposium at the *AAA Annual Meeting*, August 2016, New York, NY: Presenter: T. Stephenson.

G. Fleischman, *Coordinator of Ethics Panel* (2016) regarding the topic: “How Can We Best Prepare Our Students to make Ethical Decisions?” *South West Regional AAA Meeting*. March 2016, Oklahoma City, OK. Panelist: G. Fleischman.

G. Fleischman (2016) “How Can We Best Prepare Our Students to make Ethical Decisions: Suggestions from the Ethics Literature. *South West Regional AAA Meeting*. March 2016, Oklahoma City, OK. Presenter: G. Fleischman.

G. Fleischman and Partha Mohapatra (2016) “Investment in AIS Security: The Influence of Moral Intensity and Decision Consequences on Ethical Reasoning,” *AIS Midyear Meeting*. January, 2016. Houston, TX. Presenter: G. Fleischman.

S. Valentine, G. Fleischman, and L. Godkin (2014) “What to do about rouges in the ranks of selling organizations: Corporate ethics as a means for managing bullying and job satisfaction. *International Journal of Arts and Sciences (IJAS) International Conference for Academic Disciplines*. October 2014, Rome, Italy. Presenter: S. Valentine.

REFEREED PROCEEDINGS / PRESENTATIONS / DISCUSSANT, Continued

G. Fleischman, E. Johnson, and K. Walker (2014) “Measuring management accounting service quality: A comparison of SERVQUAL and SERVPERF metrics,” *AAA Annual Meeting*, August 2014, Atlanta, GA, Presenter: G. Fleischman.

T. Stephenson and G. Fleischman (2013) “Demand for Tax Preparation Services: An Exploratory Examination of Four Client vs. Tax Preparer Expectation Gaps,” *AAA Annual Meeting*, August 2013, Anaheim, CA., Presenter: T. Stephenson.

T. Stephenson, G. Fleischman, and S. Wade (2013) “Ethics and Accounting Practitioners: An Investigation into the Efficacy of Accounting Ethics Education on the Ethical Judgment of Accounting Practitioners,” *AAA Annual Meeting*, August 2013, Anaheim, CA., (Poster Session): Creator/Presenter: T. Stephenson.

K. Walker, E. Johnson and G. Fleischman (2012) “An Evaluation of the Ethics and Consequences of Goal-Induced Workplace Behavior,” *AAA Annual Meeting*, August 2012, Washington D.C., Presenter: E. Johnson.

K. Walker, G. Fleischman and E. Johnson (2011) “Ethical judgments of budgetary slack and impacts of organizational outcomes on supervisory assessments,” *AAA Annual Meeting*, August 2011, Denver, CO. Presenter: K. Walker.

G. Fleischman, Discussant (2009) “New York Earned Income Tax Credit for Noncustodial parents,” (Nichols and Sorensen, authors), *National Taxation Association’s 102nd Annual Conference on Taxation*, November 12–14, 2009, Denver, CO.

G. Fleischman and T. Stephenson (2009) “Variables Associated with Four Key Determinants of Demand for Tax Preparer Services,” *National Taxation Association’s 102nd Annual Conference on Taxation*, November 12–14, 2009, Denver, CO. Presenter: G. Fleischman.

G. Fleischman, Discussant (2009) “Practicing accountant’s views of the content of accounting ethics courses,” 14th Annual Symposium on Accounting Ethics, (authors: Reinstein & Abdolmohammadi), *AAA Annual Meeting*, August 2009, New York, NY.

G. Fleischman, Discussant (2009) “Agency theory and multi-dimensional locus of control applied to taxpayer / tax professional relationship,” (authors: Bertolini, Higgs, & Hooks), Tax Section, *AAA Annual Meeting*, August 2009, New York, NY.

G. Fleischman, K. Walker, and E. Johnson (2009) “Perceptions of management accounting service Quality,” (Forum Paper), *AAA Annual Meeting*, August 2009, New York, NY.

REFEREED PROCEEDINGS / PRESENTATIONS / DISCUSSANT, Continued

G. Fleischman, S. Valentine K. Walker, and E. Johnson (2009) "Ethical reasoning by accounting and business professionals to engage in budget-induced dysfunctional behavior and earnings management," ABO Section, *AAA Annual Meeting*, August 2009, New York, NY. Presenter: G. Fleischman.

Walker, K., G. Fleischman, & T. Stephenson (2008). Scholarship Standards and Use of Journal Lists for Tenure and Promotion in Accounting at AACSB – Accredited Institutions. (Forum paper). *AAA Annual Meeting*, August 3 – 6, 2008, Anaheim, CA. Presenter: K. Walker.

Fleischman, G., Valentine, S., & Finn, D. (2008) (Completely revised manuscript from below). Moral Intensity, Ethical Reasoning, and Equitable Relief Judgments. *Oxford Round Table* (held at Oxford University in England) March 2008. Presenter: G. Fleischman.

Fleischman, G., Valentine, S., & Finn, D. (2007). Moral intensity, ethical reasoning, and equitable relief judgments. *ABO Midyear Conference*, October 19-20, 2007. Philadelphia, PA. Presenter: D. Finn.

Walker, K., Johnson, E., and G. Fleischman (2007). An Investigation of User and Provider Perceptions of Management Accounting System Services. *AAA Annual Meeting*, Chicago, Ill (August 2007). Presenters: G. Fleischman & K. Walker.

Fleischman, G., Kidwell, R; and Kidwell, L. (2007). W.O. Carpenter and the California Gold Rush: The Making of Entrepreneurial Opportunities. *Academy of Management Annual Meeting*, Philadelphia, PA (August 2007). Presenter: R. Kidwell.

Valentine, S., Godkin, L., Fleischman, G., Kidwell, R., & Page, K. (2007). Perceived ethical values and altruism: The mediating and moderating impact of career satisfaction. *Academy of Management Annual Meeting*, Philadelphia, PA (August 2007). Presenter: S. Valentine.

Cyrson, E., Valentine, S., Fleischman, G., & Godkin, L. (2006). Contemporary ethical issues and trends in Polish small business. *ABAS International Conference*, Montreaux, Switzerland. Presenter: S. Valentine.

S. Valentine and G. Fleischman "Ethics Research in Accounting and Business," Arvada, CO (October 28, 2005). *Institute of Management Accountants (IMA)*. Presenters: G. Fleischman and S. Valentine.

Fleischman, G., S. Valentine and D. Finn (2004) "Ethical Reasoning and Equitable Relief," Orlando, Fl (August 7, 2004). *9th Symposium on Ethics in Accounting* at the *AAA annual meeting*. Presenters: G. Fleischman and D. Finn.

SUBMITTED RESEARCH AS OF OCTOBER 21, 2021

5 submission: Fleischman, G., S. Valentine, M. Curtis, and P. Mohapatra. “The influence of attitudes, norms, efficacy and prior outcomes on high-risk I.S. security investment decisions.” Submitted to *Business & Society* – Preparing to re-submit after first round.

5 submission: West, A., and G. Fleischman. “The roles of cynicism, risk, Bully CFOs, and situational state moral disengagement on FIN 48 earnings management.” Submitted to *Journal of Business Ethics*.

PUBLISHED BOOK CHAPTER (2014)

Title: Chapter 9--*CSR Costs Versus Benefits for Firms in the Extractive Energy Industry: A Commentary* (Pgs. 189 – 207).

Edition: First, 2014

Role—Author of book chapter:

To write an ethics textbook chapter dealing with the extractive industry in a book that addresses organizational ethics and stakeholder well-being.

Intended Audience: The purpose of the book is to “provide academics a forum for the exploration and discussion of organizational ethics issues that may be otherwise overlooked in most academic journals” (Borrowed from the Forward, Pg. vii).

RECENT SERVICE AND COMMITTEES WHILE AT TEXAS TECH

(TTU Hire Date: July 2013)

U, C, A	COMMITTEE NAME	DATES SERVED	DESCRIPTION OF ACTIVITIES
C	GPAC Committee	August 2014 to June 2017	Chair -Assist Bill Pasewark in addressing issues relating to graduate programs
A	CPA Review Committee I	June 2014 – September 2014	Chair – Report on why the School of Accounting CPA pass rates have dipped and address possible remedies to fix the problem.
A	CPA Review Committee II	April 2019 - August 2019	Served as a committee member to assess the SOA;s pass rate n the CPA exam.
A	Accounting Programs Committee	June 2014 – September 2014	Served as a committee member to address alternative tracks that undergraduate accounting majors may pursue if they are not accepted into the MSA program.
A	Committee: Reduce MSA program from 36 to 30 hours	May 2015 to August 2015	Chair -Brainstorm how to reduce the number of hours in the MSA program from 36 to 30.

U	Faculty Senate	January 2015 to May 2017	RCOBA representative on faculty senate
A	PhD Student Program Admission Committee	September 2015 to present. Chair as of February 1, 2017.	Chair - Help recruit PhD students into the Accounting PhD program. Assist in grading comprehensive exams. Evaluate Ph.D. student performance.
C	Rawls Business Leadership Program	September 2014 to August 2016	Mentor students in the honors program
A	Accounting Merit Committee I	November 2015	Work with a team of two other senior faculty to advise the area coordinator about relative performance of accounting faculty.
A	Advisor for the tax students in the flagship MSA program	August 2016 to May 2017	Advise tax students in the MSA program. Help with scheduling. Make admittance decisions. Help manage the program which has 250 students.
A	Accounting PhD program co-advisor	February 1, 2017 to present	Direct the Accounting PhD program. These tasks include: <ul style="list-style-type: none"> • Recruiting PhD students • Mentoring and advising PhD students • Scheduling PhD student classes • Managing the program • Writing contracts and maximizing funding for PhD student candidates • Maintaining budgets • Working with Associate Dean of graduate programs
C	Rawls College PhD Program Coordinator	March 24, 2017 to present	<ul style="list-style-type: none"> • Preside over PhD advisors committee • Maintain and update PhD handbook • Monitor and suggest changes to PhD degree websites • Devise comprehensive doctoral student recruiting plan • Attend DocNet and PhD project conference • Disseminate and observe compliance for scholarship • Coordinate college-wide doctoral orientation
C	Attract and Retain Task Force	Spring 2018	<ul style="list-style-type: none"> • Task force member
A	Accounting Research Award Committee	Spring 2018	<ul style="list-style-type: none"> • Committee Chair
A	Matt Hart Promotion Committee	Fall 2018	<ul style="list-style-type: none"> • Committee Chair
A	CPA Pass Rate Committee II	Spring 2019	<ul style="list-style-type: none"> • Committee member
A	SOA Merit Committee	Spring 2019	<ul style="list-style-type: none"> • Committee member: Work

			with a team of two other senior faculty to advise the area coordinator about relative performance of accounting faculty.
A	SOA Tax Assessment Review Committee	Spring 2019	<ul style="list-style-type: none"> • Committee member

DOCTORAL STUDENT COMMITTEE MEMBERSHIP (Since 2013 hire date)

Ph.D. Committee member: Daniella Sanchez (Graduated May 2017)
Anirudda Pangarkar (Graduated May 2018)

Ph.D. Chair: Ashley N. West (Graduated May 2019) – Kansas State

Ph.D. Chair: Scott Hawkins (Just defended proposal Oct 18, 2021)

Current PhD Advisee: Becky Bokrand (Second year)
Mary Ahonsi (third year)

RESEARCH INTERESTS

Interdisciplinary Business Ethics involving Accounting, Taxation, & Management
Energy Accounting, Tax and Economic Issues
Taxation
Managerial Accounting: Accounting service quality and budgeting ethical issues

TEACHING INTERESTS / EXPERIENCE

(U = undergraduate; G = Graduate; PhD)

Energy Accounting – G/U (ACCT 5310 / ACCT 4310) - 2012 to present
Individual Taxation – U (Introduction to Taxation—ACCT 3307) – 1994 to 2013
Taxation of Business Entities- G (Advanced Corporate Tax—ACCT 5327) – 1995 to present
Taxation for Managers – G (ACCT 5307) – 2013 to present
Principles of Accounting for MBAs – G (ACCT 5301) – 2013 to 2018
Fiduciary Tax, Gift & Estate Tax Planning – G (2003 – 2013)
ACCT 6300 – Introduction to Accounting Research – PhD (2018 to present)
BA 5395 – Practicum for Higher Education in Business – PhD (2017 to 2019)

REVIEW ACTIVITY–BOARD MEMBER (Rawls List Ranking)

Journal of Business Ethics (5) (FT 50) Since 2009

Issues in Accounting Education (5) Invited December, 2021

Strategic Finance (NR)

JOURNAL REVIEW ACTIVITY–AD HOC

Accounting and Taxation (NR)

Advances in Accounting (4)

Advances in Accounting Behavioral Research (4)

Advances in Management Accounting (4)

Aggression and Violent Behavior (NR)

Behavioral Research in Accounting (BRIA) (5)

Business Ethics Quarterly (BEQ) (5)

Ethics and Behavior (NR)

International Journal of Business and Finance Research (NR)

Journal of the American Taxation Association (JATA) (5)

Journal of Business Research (JBR) (5)

Journal of Information Systems (JIS) (5)

Journal of Public Policy and Marketing (JPPM) (5)

Managerial Finance (NR)

Research of Professional Responsibility and Ethics in Accounting (RPREA) (NR)

EXTERNAL REVIEWER FOR T&P

External Reviewer for T&P: University of Nevada-Reno: 2005

External Reviewer for T&P: University of Nevada-Reno: 2008

External Reviewer for T&P: University of Nevada-Reno: 2011

External Reviewer for T&P: University of North Carolina Greensboro: 2012

External Reviewer for T&P: University of Nevada-Reno: 2013

External Reviewer for T&P: Kansas State University (Amy Hageman): 2017

External Reviewer for T&P: University of New Mexico (Shihong Li): 2019

External Reviewer for T&P: University of Nevada-Reno: 2021

TASK FORCE MEMBER – OKLAHOMA STATE UNIVERSITY (OSU)

October 2020 – February, 2021: Served as task force member to assist OSU in enhancing their PhD program in accounting. Also provided feedback on how best to attract research - active faculty members. Other members of the task force: Jim Boatsman – ASU; Brad Lawson, OSU; Chris Hogan, Michigan State; Rick Morton, FSU; Wayne Thomas, OU; Mike Wilkins, Kansas.

TEACHING AND RESEARCH HONORS

2018: Recipient of *President's Excellence in Teaching Award*, Texas Tech University.

2018: Induction into *Teaching Academy*, Texas Tech University.

2013: Recipient of the Beta Alpha Psi *Professor of the Year Teaching Award*, University of Wyoming.

TEACHING AND RESEARCH HONORS - Continued

- 2012: Recipient of the ***Emerald Management Reviews Citations of Excellence Award***. The following article: Valentine, S. and G. Fleischman “Ethics Programs, Perceived Corporate responsibility and Job Satisfaction,” ***Journal of Business Ethics*** 77 (2008): 159 – 172 was cited as one of the top 50 Emerald journal publications with proven impact since its publication date out of the top 300 management journals in the world.
- 2011: Recipient of “**Top Prof**” awarded by the University of Wyoming *Cap and Gown Chapter of the Mortar Board*
- 2011: ***Emerald Literati Network 2011 Award for Excellence***: 2010 Article in ***Research in Professional Responsibility and Ethics in Accounting***: “Moral intensity, ethical reasoning, and equitable relief judgments.”
- 2010: Recipient of the University of Wyoming’s **Master Distance Educator** award (awarded by the Wyoming Distance Education Consortium (WyDEC).
- 2009: Recipient of “**Top Prof**” awarded by the University of Wyoming *Cap and Gown Chapter of the Mortar Board*
- 2009: ***Hollon Family Award for Teaching Excellence in Off-Campus Programs*** (University-wide on-line teaching award)
- 2009: Recipient of the ***2008-2009 Senior Faculty Teaching Award***, University of Wyoming, College of Business.
- 2008: Emerald / *Journal of Management History Article of the year award*: Fleischman, G., R. Kidwell and L. Kidwell “W.O. Carpenter and the California Gold Rush: The Making of Entrepreneurial Opportunities”
- 2008: Recipient of ***IMA Foundation for Applied Research \$7,000 Grant*** to conduct research: Measuring Management Accounting Service Quality” (July).
- 2006-2013: ***McGee, Hearne and Paiz Faculty Scholar in Accounting*** (Professorship), ongoing Professorship while at UW.
- 2006: Recipient of **2006 “Top Prof”** awarded by the University of Wyoming *Cap and Gown Chapter of the Mortar Board*.
- 2006: Recipient of the ***John P. Ellbogen Meritorious Classroom Teaching Award***, University of Wyoming (University-wide classroom teaching award).
- 2006: Recipient of the ***2005-2006 Senior Faculty Research Award***, University of Wyoming, College of Business.
- 2005: Recipient of ***Commitment to Excellence Award*** from *Beta Gamma Sigma*.
- 2004: Recipient of **2004 “Top Prof”** awarded by the University of Wyoming *Cap and Gown Chapter of the Mortar Board*.
- 2003: Recipient of the ***2002-2003 Senior Faculty Teaching Award***, University of Wyoming, College of Business.
- 2001: Recipient of the ***2000-2001 Junior Faculty Research Award***, University of Wyoming, College of Business.
- 2000: Recipient of ***Lybrand Silver Medal*** for article in Spring 2000 *Management Accounting Quarterly*.
- 1999: Recipient of the UTC Beta Alpha Psi ***Professor of the Year*** Teaching Award for 1998-1999.
- 1999: Recipient of the UTC College of Business ***Excellence in Research*** award for 1998-1999.
- 1998: Recipient of the UTC ***Brice Holland Professorship in Taxation*** (July 1998).

TEACHING AND RESEARCH HONORS - Continued

- 1997: Recipient of the Tennessee Society of CPAs 1997 *Article of the Year* award (Along with co-authors Jeremy Parvin and John Alvis).
- 1996: Recipient of the UTC Beta Alpha Psi *Professor of the Year* teaching award for 1995-1996.
- 1994: December 1994 *Management Accounting* manuscript (co-authored with R. Merriott) was awarded with a *Certificate of Merit*.

TEACHING EXPERIENCE

TEXAS TECH UNIVERSITY Lubbock, TX

- 9/17 to present *Professor of Accounting* (Tenured)
- 7/13 – 8/17 *Associate Professor of Accounting* (Tenured)
Promoted to Full Professor of Accounting Feb 24, 2017, eff. 9/2017.
- Individual Taxation (ACCT 3307, Tax 1—undergraduate)
 - Advanced Taxation (ACCT 5327, Tax 2—graduate MSA Business Entities)
 - Fundamentals of Accounting in the Energy Industry—(ACCT 5310 / ACCT 4310, Combined Energy Commerce, BS and MSA ACCT course)
 - Tax Accounting for Managers (ACCT 5307, WP MBA)
 - Principles of Accounting for MBAs (ACCT 5301)
 - ACCT 6300 – Introduction to Accounting Research – PhD (2018 to present)
 - BA 5395 – Practicum for Higher Education in Business – PhD (2017 to present)

UNIVERSITY OF WYOMING Laramie, WY

- 7/10 – 6/13 *Professor of Accounting*
McGee, Hearne and Paiz Faculty Scholar in Accounting
- 6/00 – 6/10 *Associate Professor of Accounting* (Tenured July, 2002)
- Individual Taxation (Tax I—Undergraduate)
 - Advanced “Entity” Taxation (Tax II—Graduate MACC)
 - Tax Planning for Individuals, and the Estate (Graduate MACC)
 - Operational Budgeting and Financial Statement Anal. (EMBA on-line)
 - Family Business and Corporate Venturing (On-Line)
 - Principles of Accounting for MBA students (MBA On-line)
 - Accounting History and Theory (Undergraduate)
 - Tax Research (Undergraduate—Team Taught & On-Line)

- Business Entity Analysis—(MBA/closed circuit TV)
- Fundamentals of Accounting in the Energy Industry—(Combined MBA & MS ACCT course)

**UNIVERSITY OF TENNESSEE AT CHATTANOOGA
Chattanooga, TN**

8/95 – 6/00

Brice Holland Assistant Professor of Taxation

- Individual Taxation (Tax I)
- Entity Taxation (Tax II—Undergraduate)
- Advanced Taxation (Tax III—Graduate)
- Principles of Accounting I and II
- Small Business MBA Course (Closed-Circuit TV)

**TEXAS TECH UNIVERSITY
Lubbock, TX**

8/91 – 8/95

Teaching/Research Assistant while PhD student

- Financial and Managerial (ACCT 2300 / ACCT 2301, Principles of Accounting I and II)
- Individual Income Taxation (ACCT 3307, Tax 1)

ADMINISTRATION EXPERIENCE – PhD PROGRAM

**TEXAS TECH UNIVERSITY
Lubbock, TX**

9/20 - present

Co-Accounting PhD advisor (with Ryan Huston)

1/17 - 8/20

Accounting PhD advisor

3/17 - present

Rawls College of Business PhD coordinator

PROFESSIONAL CONSULTING EXPERIENCE – Energy Accounting

**UNIVERSITY OF WYOMING
Laramie, WY**

4/13 – 8/14

Project Manager / Team Leader

- Supervised three MBA / PhD students regarding the creation of a longitudinal database to study costs related to unconventional oil and gas companies in North America. Focus on GAAP revenues and costs on the annual report (10K).

4/12 – 8/12

Project Manager

- Supervised four MBA students regarding a comparative metric cost and productivity study involving seven oil companies (headed up by Marathon Oil) in the Big Horn Basin region of Wyoming.

PROFESSIONAL ACCOUNTING EXPERIENCE

DELOITTE & TOUCHE

San Jose, CA

1/87 – 4/91

Senior Tax Consultant

- Supervised preparation of individual, partnership and C & S corporate tax returns; conducted extensive tax research.

ACADEMIC REFERENCES

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Kirsten Cook, PhD

Associate Professor of Accounting and co-Director of Diversity

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