

William R. Pasewark

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Education and Post Graduate Training

Ph D, Texas A&M University, 1986.
Major: Business Administration
Supporting Areas of Emphasis: Accounting, Statistics and Organizational Behavior

MS, Texas A&M University, 1981.
Major: Accounting

BBA, University of Texas at Austin, 1979.
Major: Finance

Academic and Professional Experience

Associate Dean, Texas Tech University - Lubbock, Texas. (2012 - Present).

Professor, Texas Tech University - Lubbock, Texas. (2000 - Present).

Director - MBA Programs, University of Houston. (1998 - 2000).

Associate Professor, University of Houston. (1994 - 2000).

Assistant Professor, University of Houston. (1990 - 1994).

Assistant Professor, University of Georgia - Athens, GA. (1985 - 1990).

Lecturer, Texas A&M University. (1983 - 1985).

Instructor, Midland College. (September 1983 - December 1983).

Financial Analyst, Exxon (now ExxonMobil). (January 1982 - August 1983).

Graduate Assistant, Texas A&M University. (1980 - 1981).

Credit Analyst, Frost Bank. (May 1979 - 1980).

Leadership Awards and Honors

Integrated Scholars Award,, Texas Tech University. (2012).

Business of the Year Award, Texas Business and Technology Education Association. (2008).

TEACHING

Courses Taught

Texas Tech University

5382, Internship in Accounting, 1 course.
ACCT 3304, Intermediate Accounting I, 1 course.
ACCT 5301, Financial and Managerial Accounting (STEM), 13 courses.
ACCT 5309, Advanced Accounting, 10 courses.
ACCT 5311, Individual Study in Accounting, 2 courses.
ACCT 5320, Analysis of Financial Accounting Information, 1 course.
ACCT 5382, Internship in Accounting, 11 courses.
BA 5382, Internship in Business Administration, 4 courses.
BA 7000, Research, 16 courses.
BA 8000, Doctor's Dissertation, 7 courses.
FIN 5324, Financial Statement Analysis and Equity Valuation, 10 courses.

Directed Student Learning

Joleen Kremin, Dissertation Defense Committee Chair, Accounting. (2011 - Present).
Richard Walker, Dissertation Committee Member, Other (Within Texas Tech University). (2009 - Present).
Marc Ortegren, Dissertation Committee Member, Accounting. (2009 - 2010).
Marcus Banasik, Dissertation Committee Member, Civil & Environmental Engineering. (2006 - 2009).
Caroline Ford, Dissertation Committee Chair, Accounting. (2003 - 2006).

Teaching Awards and Honors

Excellence in Teaching Award, The Lockheed Martin Aeronautics Company. (2010).
President's Excellence in Teaching Award, Texas Tech University. (2007).

RESEARCH

Published Intellectual Contributions

PASEWARK, W. (1992). *CURRENT TRENDS IN COST OF QUALITY-LINKING THE COST OF QUALITY AND CONTINUOUS IMPROVEMENT-ATKINSON, JH, HOHNER, G, MUNDT, B, TROXEL, RB, WINCHELL, W.* AMER ACCOUNTING ASSOC 5717 BESSIE DR, SARASOTA, FL 34233.

Book, Textbook-New

Pasewark, W. (2011). *Microsoft Office 2010: Introductory Course*. Boston, MA: Course Technology – Cengage Learning Inc..
Pasewark, W. (2011). *Microsoft Office Excel 2010*. Boston, MA: Course Technology – Cengage Learning Inc..
Pasewark, W. (2008). *Microsoft Office 2007: Introductory Course*. Boston, MA: Cengage Learning, Inc..

Pasewark, W. (2007). *Understanding Corporate Annual Reports, Sixth Edition*. Burr Ridge, IL: Irwin McGraw-Hill.

Book, Textbook-Revised

Pasewark, W. (2009). *Understanding Corporate Annual Reports, Seventh Edition. Understanding Corporate Annual Reports, Seventh Edition*. Burr Ridge, IL: McGraw-Hill Higher Education.

Journal Article, Academic Journal

Hart, M., Kremin, J., Pasewark, W. (2017). Growing Up: How Audit Internships Affect Students' Commitment and Long-Term Intentions to Work in Public Accounting. *Issues In Accounting Education*, 32(2), 47 - 63.

Pasewark, W., Oler, D. (2016). How to Review a Paper. *Issues in Accounting Education*, 31(2), 219-234.

Pasewark, W., Collins, D. (2013). A Comparative Analysis of Profitability and Tax Burden of US Energy Companies to other Industrial Companies. *Oil, Gas & Energy Quarterly*, 61(4), 641-652.

Pasewark, W., Collins, D., Riley, M. E. (2012). Financial Reporting Outcomes under Rules-Based and Principles-Based Accounting Standards. *Accounting Horizons*, 26(4), 681-705.

Pasewark, W., Ford, C. (2012). The Effects of the Need for Cognition in Audit Sampling. *Advances in Behavioral Accounting Research*, 15, 29-52.

Pasewark, W., Riley, M. E. (2010). It's a Matter of Principle: The Role of Personal Values in Investment Decisions. *Journal of Business Ethics*, 93(2), 237-253.

Pasewark, W. R., Buchheit, S., Strawser, J. (2009). A Comparison of Auditor and Non-Auditor Performance Evaluations: Are Accountants Harsh Critics?. *Managerial Auditing Journal*, 24(1), 22 - 38.

Buchheit, S., Strawser, J., Pasewark, W. (2009). A comparison of auditor and non-auditor performance evaluations: are accountants harsh critics?. *Managerial Auditing Journal*, 24(1), 22 - 38.

Buchheit, S., Pasewark, W., Strawser, J. R. (2009). A Comparison of Auditor and Non-Auditor Performance Evaluations: Are Accountants Harsh Critics?. *Managerial Auditing Journal*, 24(1), 22-38.

Riley, M. E., Pasewark, W. (2009). Assessing the Allowance for Doubtful Accounts; Using Historical Data to Evaluate the Estimation Process. *Journal of Accountancy*, 208(3), 40.

Buchheit, S., Pasewark, W., Strawser, J. R. (2006). Evidence from Auditors About the Causes of Inaccurate Budgets: Do Clients Cause Budget Overruns?. *Advances in Accounting*, 22, 45-68.

Buchheit, S., Pasewark, W. R., Strawser, J. (2006). Evidence from Auditors about the Causes of Inaccurate Budgets: Do Clients Cause Budget Overruns?. *Advances in Accounting*, 22, 45 - 68.

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

- Viator, R., Pasewark, W. R. (2005). Mentorship Separation Tension in the Accounting Profession: The Consequences of Delayed Structural. *Accounting Organizations and Society*, 371 - 387.
- Collins, D., Pasewark, W., Strawser, J. R. (2002). Characteristics influencing perceptions of accounting pronouncement quality. *Accounting Horizons*, 16(2), 137-151.
- Louwers, T. J., Pasewark, W., Typpo, E. W. (1999). Accounting firm internet sites that work (and those that do not). *The CPA Journal*, 69(3), 69.
- Pasewark, W., Noland, Thomas, Strawser, Jerry (1999). The Timing of Post-Retirement Health Care Accounting Disclosures. *Accounting and Business Research*, 7, 37–58.
- Noland, T., Pasewark, W., Strawser, J. (1998). Inter-Firm Differences in Client Disclosures: The Case of SFAS 106 and the Obligation for Postretirement Benefits. *Advances in Accounting*, 16, 195–219.
- Louwers, T. J., Pasewark, W., Typpo, E. W. (1998). Silicon valley meets Norwalk. *Journal of Accountancy*, 186(2), 20.
- Noland, T. R., Pasewark, W., R. Strawser, J. (1998). An investigation of the accuracy of pre-implementation estimates required by SAB 74. *Journal of Accounting and Public Policy*, 17(3), 227-244.
- Pasewark, W. (1997). Integrating corporate annual reports into the accounting curriculum. *ACCOUNTING EDUCATION-GREENWICH*, 2, 79–94.
- Pasewark, W., Strawser, J. R. (1996). The determinants and outcomes associated with job insecurity in a professional accounting environment. *Behavioral Research in Accounting*, 8, 91–113.
- Louwers, T. J., Pasewark, W., Typpo, E. W. (1996). The Internet: Changing the way corporations tell their story. *The CPA Journal*, 66(11), 24.
- Ameen, E. C., Jackson, C., Pasewark, W., Strawser, J. R. (1995). An empirical investigation of the antecedents and consequences of job insecurity on the turnover intentions of academic accountants. *Issues in Accounting Education*, 10(1), 65.
- Pasewark, W., Shockley, R. A., Wilkerson, J. E. (1995). Legitimacy Claims of the Auditing Profession Vis-A-Vis the Behaviour of its members: An Empirical Examination. *Critical Perspectives on Accounting*, 6(1), 77-94.
- Pasewark, W., Strawser, J. R., Wilkerson, Jr, J. E. (1994). An empirical examination of the relationships among leader behaviors, audit team performance, and staff satisfaction. *Advances in Accounting*, 12(1), 143–166.
- Pasewark, W., Strawser, J. R. (1994). Subordinate Participation in Audit Budgeting Decisions: A Comparison of Decisions Influenced by Organizational Factors to Decisions Conforming with the Vroom-Jago Model. *Decision Sciences*, 25(2), 281–299.
- Pasewark, W., Strawser, J. R. (1994). Subordinate Participation in Audit Budgeting Decisions: A Comparison of Decisions Influenced by Organizational Factors to Decisions Conforming with the VroomJago Model. *Decision Sciences*, 25(2), 281-299.

- Apostolou, B., Pasewark, W., Strawser, J. R. (1993). The Effects of Senior Internal Auditor Behaviour on Staff Performance and Satisfaction. *Accounting and Business Research*, 23(90), 110-122.
- Clark, R., Pasewark, W. (1992). Developing An Internal Control Strategy. *Small Business Controller*, 5(3), 15–21.
- Shockley, R., Wilkerson, J., Pasewark, W. (1992). Do Senior Auditors Experience Difficulty with Personal Objectivity When Making Inquiries of Client Employees?. *Ohio CPA*, 51(2), 14–18.
- Pasewark, W., Strawser, J. R. (1992). AN INVESTIGATION OF AUDITOR JUDGMENTS OF THE EFFECT OF PRELIMINARY ANALYTICAL PROCEDURES ON THE EXTENT OF SUBSTANTIVE TESTING. *Accounting & Finance*, 32(2), 91-108.
- Pasewark, W. (1991). A New Approach to Quality Control for Auditors: Quality Circles. *Practical Accountant*, 24(3), 68–71.
- Pasewark, W. (1991). Diagnosing Budget Problems in Small Companies. *The Small Business Controller*, 4(2), 19–23.
- Pasewark, W. (1991). Implementing Quality Circles in the Internal Audit Department. *Internal Auditing*, 6(4), 10–15.
- Pasewark, W. (1991). The evolution of quality control costs in US manufacturing. *Journal of Cost Management*, 5(1), 46–53.
- Pasewark, W. (1991). To Whom Are Accountants Accountable. *Business & Society Review*, 79, 26–28.
- Pasewark, W., Welker, R. (1990). A Vroom Yetton Evaluation of Subordinate Participation in Budgetary Decision Making. *Journal of Management Accounting Research*, 2, 113–126.
- Pasewark, W., Crumbley, D. L. (1989). An Evaluation of the Determination of the Existence of Economic Interest in Natural Resources. *Petroleum Accounting and Financial Management Journal*, 8(2), 101–115.
- Pasewark, W., Clarke, D. (1989). Establishing Quality Control for Audit Services. *National Public Accountant*, 34(12), 40–44.
- Pasewark, W., Wilkerson, J. (1989). Introducing... the Power Quintuplets: Client Power and Auditor Independence. *Woman Cpa*, 51(3), 13–17.
- Wilkerson, J., Pasewark, W. (1989). Top Schools Tie. *Today's CPA*, 14(4), 13–17.
- Pasewark, W., Strawser, J. R., Wilkerson, J. E. (1989). An empirical examination of the effect of previous internship experience on interviewing success. *Journal of Accounting Education*, 7(1), 25-39.
- Godfrey, J. T., Pasewark, W. (1988). Controlling quality costs. *Strategic Finance*, 69(9), 48.
- Pasewark, W., Strawser, J. R., Wilkerson, Jr, J. E. (1988). Empirical evidence on the association between characteristics of graduating accounting students and recruiting decisions of accounting employers. *Issues in Accounting Education*, 3(2), 388–401.
- Heagy, C., Pasewark, W., Godfrey, J. (1988). Impact of Socially Motivated Quality Cost Control Policies on Cost Behavior. *International Journal of Accounting*, 23(2), 71–83.

McCabe, K., Pasewark, W. (1988). Preparing and Maintaining a Budget Manual. *Management Accounting*, 69(9), 48–51.

Clark, R., Pasewark, W. (1988). Understanding What Went Wrong With the Budget?. *Corporate Accounting*, 6(1), 48–52.

Pasewark, W., Crumbley, D. (1987). Determination of Economic Interest in Coal Transactions. *Journal of Petroleum Accounting*, 6(2), 49–67.

Pasewark, W., Bukowy, S. (1987). Timber Taxation The Effect of the Tax Reform Act of 1986. *Oil and Gas Tax Quarterly*, 6(2), 71–83.

Pasewark, W., Crumbly, D. (1986). Determining Economic Interest in Oil and Gas. *The Oil and Gas Tax Quarterly*, 34(4), 706–725.

Journal Article, Professional Journal

Pasewark, W., Viator, R. E. (2005). Mentorship Separation Tension in the Accounting Profession: The Consequences of Delayed Structural Separation. *Accounting, Organizations, and Society*, 30(4), 371-387.

Review, Journal

Buchheit, S., Pasewark, W., Strawser, J. R. (2003). *No Need to Compromise: Evidence of Public Accounting's Changing Culture Regarding Budgetary Performance* (2nd ed., vol. 42, pp. 151-163). *Journal of Business Ethics*.

Pasewark, W. (2000). *The Effect of Imposed Voting Requirements on FASB Decisions* (1st ed., vol. 15, pp. 74-97). *Journal of Accounting, Auditing & Finance*.

Presentations Given

Pasewark, W. R. (Presenter & Author), Riley, M. E. (Presenter & Author), American Accounting Association Annual Meeting, "Auditor Changes and Reserve Building Behavior - Estimates of the Allowance for Doubtful Accounts," American Accounting Association, San Diego, CA. (August 2017).

Pasewark, W. (Author Only), Hart, M. (Presenter & Author), Kremin, J. (Presenter & Author), Southwest Regional AAA Meeting, "How do Audit Internships Influence the Commitment and Turnover Intentions of Public Accounting New-Hires?," American Accounting Association, Dallas, TX. (March 2014).

Pasewark, W. (Author Only), Hart, M. (Presenter & Author), Kremin, J. (Author Only), Research Forum, Auditing Midyear Meeting; , January 2014), "How do Audit Internships Influence the Commitment and Turnover Intentions of Public Accounting New-Hires?," Audit Section, American Accounting Association, San Antonio, TX. (January 2014).

Pasewark, W. (Presenter & Author), American Accounting Association National Convention, "Intellectual Property and Teaching: Who Creates It, Owns It, and What's Going to Happen to It?," American Accounting Association, Anaheim, CA. (August 2013).

Pasewark, W. (Author Only), Oler, D. (Presenter & Author), Southwest Regional AAA Meeting, "How to Review a Paper," American Accounting Association, Albuquerque, NM. (January 2013).