

**DAPHNE MAIN**  
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**New Orleans, LA 70118-4942**  
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**EDUCATION:**

PhD, Accounting & MIS, The Ohio State University, 1990  
Dissertation Topic: Auditor Decision Making Under Ambiguity  
Advisor: Andrew Bailey, PhD  
MS, Accountancy, Western Michigan University, 1982  
BS, Botany, University of Vermont, 1976  
CPA, License # 19300, Ohio, 1986 (inactive)

**ACADEMIC EXPERIENCE:**

Loyola University New Orleans, Associate Professor, 7/08 to present  
Accounting Group Coordinator, 8/10 to present  
Salem State College, Associate Professor, 8/06 to 5/08  
University of New Orleans, Associate Professor, 8/98-8/06  
University of New Orleans, Assistant Professor, 8/92-8/98  
University of Maryland at College Park, Assistant Professor, 1/90-7/92  
The Ohio State University, Graduate Teaching Associate. 1/88-12/89, 9/85-12/85  
Graduate Research Associate, 1/86-12/87  
Western Michigan University, Instructor, 8/82-6/85  
Graduate Teaching Assistant, 1/82-4/82

**TEACHING EXPERIENCE:**

MBA Financial Accounting, 1 section, 2014  
MBA Managerial Accounting, 2 sections, 2008, 2010,  
MBA Financial and Managerial Accounting, 6 sections, 2006-2008, 2015-present  
Master's Seminar in Auditing, 6 sections, 1996-2006  
International Accounting, 9 sections, 2009-present  
Intermediate Financial Accounting I, 121 sections, 1984-2006, 2009-present  
Intermediate Financial Accounting II, 42 sections, 1988-1989, 1995-2008, 2010-present  
Strategic Cost Accounting, 2 sections, 2012  
Intermediate Accounting Lab, 8 sections, 1997-1999  
Principles of Accounting (Financial), 29 sections, 1982-1985, 2006-2009, 2015  
Principles of Accounting (Managerial), 13 sections, 1983-1985, 2001, 2008, 2010, 2013,  
2014

**PUBLICATIONS:**

**REFEREED PUBLICATIONS**

Rambo, R., Main, D., & Beaubien, L. (2011). "Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges." *Journal of Accounting Education*, **29**, 284-294. <http://dx.doi.org/10.1016/j.jaccedu.2012.03.003>

Nelsestuen, L., & Main, D. (2009). "New Law Provides Diverse Tax Relief for Individuals and Families." *Practical Tax Strategies*, **82**, 260-270.

- Nelsestuen, L., Main, D., & Reid, M. (2008). "Depreciation and Section 179 Deductions Get a One-year Boost in 2008." *Practical Tax Strategies*, **80**, 339-345.
- Reid, M., Main, D., & Nelsestuen, L. (September 2002). "What Every CPA Needs to Know about 529 Plans," *Taxes: The Tax Magazine*, **80**, 17-22, 47-48.
- Reid, M., & Main, D. (May 2000). "Tax Consequences of Assisted Reproduction Expenses," *Taxes: The Tax Magazine*, **78**, 26-30.
- Lambert, J. C., D. Main, & S. J. Lambert, III. (1999). "The Responsibility of CPAs to Voluntary Organizations." *The Journal of Accounting, Ethics, and Public Policy*, **2**, 359-366.
- Main, D., & C. L. Lousteau. (1999). "Managerial Entrapment in Serial Decision Making." *Strategic Finance*, pp. 56-60.
- Lambert, J., & D. Main. (1998). "Cash Audit of Student Organizations," *Issues in Accounting Education*, **13**, 375-382.
- Main, D., & G. A. Hosch. (1998). "Advising Governmental Administrators on Avoiding Irrational Commitment of Resources." *The Governmental Accountants Journal*. pp. 40-46.
- Lambert, J. C., D. Main, & S. J. Lambert, III. (1998). "Reduce Your Losses from Errors and Fraud," *Nonprofit World*. pp. 46-48.
- Main, D., & J. C. Lambert. (1998). "Adding Value by Structuring Decisions More Effectively," *Business and Economic Review*, **44**, 9-12.
- Main, D., & H. J. Lynch, Jr. (1998). "To Persist or Not to Persist: That is the Question," *Oil, Gas, & Energy Quarterly*, **46**, pp. 1371-1378.
- Main, D., & R. G. Rambo. (1998). "Avoiding Entrapment," *The CPA Journal*, **68**, 24-27.
- Main, D., & R. Young. (1998). "Frame or Be Framed: Improving Business Decisions," *Oil, Gas, & Energy Quarterly*, **46**, 1603-1616.
- Kreuze, J., & D. Main. (1986). "The Case for Partial Tax Allocation," *The Woman CPA*, **48**, 4-18.

**PROCEEDINGS:**

- Main, D., & R. Young. (1995). The Effectiveness of Chargeback Systems Under Uncertain Accountability, *Managing Interdisciplinary Interfaces*, INFORMS New Orleans Fall 1995 (p. 49). Baltimore, MD: The Institute for Operations Research and the Management Sciences.

Main, D. (1991). Auditor Decision Making Under Ambiguity: A Test of a Descriptive Model, *Collected Abstracts of the American Accounting Association's Annual Meeting* (p. 61). Sarasota, FL: American Accounting Association.

**NON-REFEREED ARTICLES:**

Lambert, J.C., C. L. Lousteau, & D. Main. (2002). Risk Assessment Internet Case Study, *IIA Educator*, October 2002.

[http://www.theiia.org/newsletter/index.cfm?news\\_id=185](http://www.theiia.org/newsletter/index.cfm?news_id=185)

Lambert, J.C., D. Main, & S. J. Lambert, III. (1998). "A Better System of Internal Control for an IIA Chapter," *IIA Today*, **20**, No. 1, 12.

Main, D., & J. C. Lambert. (1998). The UNO EIAP and Student Internships: Three Years Later," *IIA Educator*, Spring, 1,5.

**WORKING PAPERS:**

"The Linkage between Monetary Growth and the Relative Price of Electricity," with Larry Allen and Jean Meyer

Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges" with Robert G. Rambo & Louis Beaubien.

- Presented in Summer 2013.
- Collecting additional three years of data on 408 companies to refine analysis based on comments before submission

"What the hell did we do to deserve this?" Groupthink at BP. In progress.

**PARTICIPATION AT PROFESSIONAL MEETINGS:**

"Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges" with Robert G. Rambo & Louis Beaubien. Financial Reporting and Business Communication Seventeenth Annual Conference in Bristol, UK, July 4-5, 2013

Panel participant, "Transformative Tools and Best Practices for Teaching Today's Future Professionals." 2012 Accounting Educators Workshop, Society of Louisiana Certified Public Accountants, Baton Rouge, LA. March 16, 2012

"Understanding Minority Entrepreneur Reluctance to Utilize Normative Business Standards: An Exploratory Study," with Kathy Barnett and Jean Meyer, National Communication Association 97th Annual Convention, New Orleans, November 17-20, 2011

"Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges," with Robert G. Rambo & Louis Beaubien, AAA Western Region Meeting, Newport Beach, CA, April 28-30, 2011

"Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges of Exposed Receivables," with Robert G. Rambo & Louis Beaubien, AAA Midwestern Region Meetings, Chicago. October 21-23, 2010

"The Effectiveness of Chargeback Systems under Uncertain Accountability," with Ronald M. Young, presented at INFORMS Fall National Meeting, New Orleans. October 1995

"Auditor Decision Making under Ambiguity: A Test of a Descriptive Model" at the American Accounting Association National Meetings (refereed), Nashville. August 1991

"Auditor Decision Making Under Ambiguity: A Test of the Einhorn and Hogarth Ambiguity Model" at the 3rd Annual Behavioral Research in Management Conference (refereed), Wharton School of Business, Philadelphia. June 1990

#### **OTHER SCHOLARLY OR CREATIVE ACTIVITIES:**

##### **Service in role of reviewer or moderator**

Reviewer, *The CASE Journal*, 2007, 2008, 2009, 2010, 2013, 2015

Reviewer, *The International Journal of Accounting and Information Management*, 2008, 2009

Reviewer, *Issues in Accounting Education*, 1998

Reviewer, *The Black Collegian*, 1997

Reviewer, *The Accounting Review*, 1995, 1996

Reviewer, SWAFED-AAA Southwest Regional Meetings, 1993, 1994

Reviewer, AAA Auditing Section Sessions, National Meetings, 1991, 1992, 1993, 1994

Reviewer, *Behavioral Research in Accounting*, 1991, 1992

Reviewer, *Journal of Accounting and Public Policy*, 1992, 1993, 1994

Moderator, "Behavioral Auditing I" session, AAA National Meetings, August 1992

Moderator, "Accounting Theory and Positive Choice" session, AAA National Meetings, August 1990

##### **Service in role of text reviewer**

Reviewer, Nikolai & Bazley, Revision of *Intermediate Accounting*, 5<sup>th</sup> ed., 2005

Reviewer, Text, Kieso & Weygandt, & Warfield, *Intermediate Accounting*, 11<sup>th</sup> ed., John Wiley & Sons, 2004

Reviewer, Text, Kieso, Weygandt, & Warfield, *Intermediate Accounting*, 10<sup>th</sup> ed., John Wiley & Sons, 2001

Reviewer, Text Proposal, *Intermediate Accounting*, McGraw-Hill, 1997

Reviewer, two Book Proposals, "Writing for Accountants," McGraw-Hill, 1997

Reviewer, Supplemental Materials, Chasteen, Flaherty, & O'Connor, *Intermediate Accounting*, 5th ed., 1996

Reviewer, Supplemental Materials, Hartman, Harper, Knoblett, & Reckers: *Intermediate Accounting*, West Educational Publishing, 1994

Reviewer, Text, Kieso & Weygandt, *Intermediate Accounting*, 8th ed., John Wiley & Sons, 1993

Reviewer, Supplemental Materials, Kieso & Weygandt, 7th ed., *Intermediate Accounting*, John Wiley & Sons, 1991

**Service as committee member of professional organizations:**

National Association of Black Accountants, New Orleans Chapter:

- UNO Liaison, Student-Professional Mixer Career Presentation, 2000
- Student Affairs Committee, 1996-1997
- Career Day subcommittee member, 1996-1997

American Accounting Association (AAA):

- Committee to Nominate Notable Contributions to Accounting Literature, 1993-1994
- Membership Committee, 1992-1993

**Professional society memberships**

American Accounting Association, 1986-present

Member, Auditing Section

Member, Accounting, Behavior and Organizations Section

American Institute of Certified Public Accountants, 1990-present

Institute of Management Accountants, 2008-2014

Judgment and Decision Making Society, 1987-2006

Massachusetts Society of CPAs, 2006-2008

National Association of Black Accountants, 1996-2008

Institute of Internal Auditors, New Orleans Chapter, 1993-2006

Louisiana Society of CPAs, 1996-2006

Associate Representative for UNO, Association of American Colleges and Universities, 2002-2004.

**GRANTS AND CONTRACTS:**

**Grants received, principal investigator or co-principal investigator**

Peat Marwick Foundation Research Opportunities in Auditing Grant (with Andrew D. Bailey, Jr., & Richard J. Murdock), for "Framing and Ordering Effects on Auditor Judgment," 1986, \$40,000

**OTHER PROFESSIONAL ACCOMPLISHMENTS:**

**Developed course in Financial and Managerial Accounting, Loyola University New Orleans** (ACCT B715), Summer/Fall 2015—combined two previously standalone courses into one for MBA fast-track program

**Developed course in International Accounting, Loyola University New Orleans** (ACCT B460), Fall 2008, major revision in Fall 2010, major update in Spring 2012, major update in 2015 for latest developments in US GAAP-IFRS convergence

**Course/program design and development at Salem State College, Bertolon School of Business (BSB):**

- Redesigned foundation and core courses for AACSB accreditation; approved by BSB faculty and Graduate School for implementation in Fall 2008
- Created two new courses for MBA program: Financial Accounting for Managers (foundation) and Accounting Analysis for Decision Making (core)

**Course/program design and development at UNO:**

- Created and revised new accounting lab course (ACCT 2101 [renumbered to ACCT 3120]) to accompany the Intermediate Financial Accounting Sequence, 1997—1998
- Developed Master's-level Seminar on Professional Judgment and Decision Making in Auditing (ACCT 6163), 1996
- Participated in developing the Institute of Internal Auditors' Endorsed Internal Audit Program at UNO, 1994-1995

**Awards:**

Nominated for University-wide Advising Award, 2014

Loyola College of Business Faculty Award for Outstanding Advising, 2012, 2013, 2014

**Special recognition for teaching**

UNO National Alumni Association Excellence in Teaching Award, 1996

UNO Beta Gamma Sigma Chapter Outstanding Faculty Member Award, 1996, 1998

Who's Who among America's Teachers, 1996, 1998, 2003, 2004, 2005

**ACADEMIC SERVICE:**

**Loyola University New Orleans  
University**

University Advising Council, 2009-present

Grants & Leaves Committee, 2008-2011

Admissions Standards and Policies Committee, 2012-2015

**Joseph A. Butt, SJ College of Business**

Accounting Coordinator, Fall 2010-present

- Updated major curriculum and created two accounting minors (business and nonbusiness)
- Improved coordination of courses for double majors in accounting and finance
- Developed course in Accounting for Entrepreneurs with Jean Meyer for minor in Entrepreneurship and Music Industry majors
- Approve accounting transfer credits
- Scheduled classes, hired adjuncts

Faculty Advisor, Beta Alpha Psi, Dec 2013-present

Attendee, AACSB Assurance of Learning seminar, Spring 2015

Rank and Tenure Committee, 2011-2013

Supervised five Independent study courses, 2010-present

Accounting Faculty Search Committee, chair, Fall 2010-Spring 2011; Fall 2012-Spring 2013

- Hired new PhD in accounting that started in Fall 2011
- Member, Search Committee Spring 2009

Undergraduate Curriculum Committee, Fall 2010-present

Finance Faculty Search Committee, member, Fall 2010

Capital Campaign Building Renovation Committee, 2009-present

Faculty Advisor, Mixed Martial Arts Club, Fall 2014-Spring 2015

## **Salem State College (now Salem State University)**

### **College-level**

Academic Policy Committee, 2006-2008

- Academic Integrity Policy Revision Subcommittee, Spring 2007
- Selective Retention Subcommittee, 2006-2008

### **Bertolon School of Business**

AACSB Assessment Committee, 2006-2008

Graduate Faculty Committee, 2006-2008

Chair, 2007-2008

- Redesigned foundation and core courses as part of application for AACSB accreditation; approved by BSB faculty and Graduate School for implementation Fall 2008

Task Force for 120-Credit Initiative

- Developed recommendations for decrease from 129 hours to 120 hours for bachelor's degrees

Undergraduate Curriculum Review Committee, Summer 2007

- Recommendations for changes to undergraduate core courses as part of application for AACSB accreditation; recommendations for changes to accounting program

Graduate Curriculum Review Committee, Summer 2007

- Developed recommendations for changes in MBA program in relation to AACSB guidelines

Advised students on forming a Chapter of National Association of Black Accountants, Fall 2006-Spring 2008

### **Department of Accounting and Finance**

Curriculum Committee, 2006-2008

Faculty Recruiting Committee, 2007-2008

## **University of New Orleans**

### **University**

Vice Chair, University Senate, 2003-2005

Faculty Chair, University Senate, 2001-2003

- Wrote new faculty governance bylaws, 2003

Corresponding Secretary, University Senate, 1999-2001

Senator, University Senate, 1998-2006

University Senate Committee A, 1998-2000

Chair, 1998-1999

- Revised academic integrity policy

University Senate Committee C, 2003-2006

Chair, Task Force to Rewrite Faculty Conduct Policy Regarding Severe Sanctions, 2002-2003

UNO Scholarship Selection Committee, 2001-2002

University Selection Committee for the Alumni Excellence in Teaching Awards, 1999

Faculty Council Committee on Artists, Lecturers, Speakers, and Commencement, 1995-1998

Secretary, 1996-1997  
Chairperson, 1995-1996  
Edgar Burks Memorial Student Leadership Award Committee, 1996

**College of Business Administration**

Student Scholarships and Awards Committee, 1994-2006

Chair, 2000-2006

Faculty Composition and Development Group, 1993-1994

**Department of Accounting**

AACSB Students Committee, Chair, 1998-2006

AACSB Faculty Composition and Development Committee, 1998-2006

AACSB Undergraduate Curriculum Content and Evaluation Committee, 1998-2006

Curriculum and 150-Hour Program Committee, 1993-2006

Financial Accounting Courses Coordinator, 1998-2006

Faculty advisor, National Association of Black Accountants, UNO Student Chapter.

1994-2006. Helped the Chapter obtain charter from national office

IIA-Endorsed Internal Auditing Program Committee, 1992-2006

Accounting Lab Coordinator, 1997-2006

Banquet and Awards Committee, 1993-2006, Interim Chair, 2003

Brochure & Newsletter Committee, 1999-2002,

Chair, 1999-00, Co-chair, 2000-02

Departmental Advisory Committee, 1998-1999

Faculty Recruiting Committee, 1994-1995

Grade Appeals Committee, 1992-1995, 1999-2000, 2002-2003, 2005-2006

**University of Maryland**

**College of Business Administration**

Beta Gamma Sigma, Secretary/Treasurer, 1991-1992

**Accounting Group:**

Intermediate Financial Accounting I, Coordinator, 1990-1992

Textbook Selection Committee, Chair, 1991-1992

Faculty Recruiting Committee, member, 1990-1991

150-Hour Curriculum Committee, member, 1990-1992

Ira Shapiro/Beta Alpha Psi Distinguished Scholar Lecture Series Planning

Committee, Chair, 1990-1991

**Other Service:**

Coordinated talk by Bill Balhuff, President, AICPA, April, 2014, for 105 students at Loyola

Took 47 students to UNO Institute of Internal Auditors Student Night, April 2014

Took 25 students to UNO IIA Student Night, April 2013

Participant, Detecting Plagiarism and Use of SafeAssign, Loyola University, January 2013

Taught Accounting Information Systems, half semester, after death of professor, Fall 2012

Member, Grade Appeal Committee, 2012-2013

Took 37 students to CPA informational presentation by the Louisiana Society of CPAs and

Louisiana State Board of Accountancy, Dillard University, Fall 2012

Taught Statement of Cash Flow module for Special Topics in Financial Statement Analysis

elective course, Spring 2011.

Loyola representative to KIVA (microlender)/ASI Federal Credit Union New Orleans pilot

program organizational meeting at GoodWorks NetWork, 2011

Consulted on unhedged foreign currency transactions for Tuleu Consulting (Caterpillar

dealer for Southern Africa), Metairie, LA, 2010

Call admitted business students for Admissions, Spring 2009-present

Taught accounting segment, Freshman Intro to Business course, Loyola University, Fall 2009, 2010

Prepared and graded memo assignment based on interpreting financial information for the MBA course in Business Communications, Fall 2009.

Participant, Service Learning Workshop, Loyola University, 2009

Participant, webinars on IFRS, financial accounting updates, teaching strategies, & fraud, 2008-present

Board member, The Center for Entrepreneurial Activity, Bertolon School of Business, Salem State College, 2007-2008

Participant, The Future is Now 4.0 Conference on Assessment, SSC, 2007

Participant, Distance Learning 101/Blackboard, presented by Darrin Pruitt, PhD, UNO, 2006

Participant, Teaching for Critical Thinking presented by Gerald Nosich, PhD, sponsored by UNO Center for Excellence in Learning and Teaching, 2002

Participant, UNO Faculty Initiative for Technology in Teaching, 1999

Participant, Teaching Seminar presented by Harvey Brightman, sponsored by UNO College of Business, 1998

Participant, AAA Corporate Accounting Policy Seminar, 1996

Supervised graduate-level independent studies courses:

- "Financial Statement Fraud Detection," 2005
- "How the Change to XBRL in the Method of Reporting Financial Data will Impact the Auditing Profession," 2000
- "The Auditor's Responsibility to Detect and Report Fraud," 1997
- "Fraud Detection and Prevention," 1996
- "Outsourcing of the Internal Audit Function," 1996
- "The Accounting for and Auditing of Derivatives," 1995

Presented 4-hour workshop on Essentials of Accounting for Professional Secretaries Certification, Metropolitan College, UNO, 1996

Coordinator, New Orleans Chapter NABA Career Development Workshop, 1995

Mentor, Gifted and Talented Program, Bonnabel High School, Kenner, LA, 1995

Participant, Claude Rogers Twelfth Annual Federation of Schools of Accountancy Faculty Consortium, 1994

Member, UNO Chapter, Beta Gamma Sigma, 1992-2006

Invited Participant, AAA Trueblood Seminars Series, 1991

Invited Participant, AAA New Faculty Consortium, 1991

### **Other Honors**

National Association of Accountants Columbus Chapter Scholarship, 1989

Baker Award, Faculty of Accounting & MIS, OSU, 1988

Eckleberry Award, Faculty of Accounting & MIS, OSU, 1988

Invited Participant, Big Ten Doctoral Consortium, 1987

Beta Gamma Sigma, 1984