

## DAPHNE MAIN

College of Business  
Loyola University New Orleans  
6363 St. Charles Ave, Campus Box 15  
New Orleans, LA 70118  
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[dmain@loyno.edu](mailto:dmain@loyno.edu)

### 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, Clinical Associate Professor, 7/08 to present  
Accounting 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 and Managerial Accounting, 14 sections, 2006-2008, 2015-2019  
MBA Financial Accounting, 1 section, 2014  
MBA Managerial Accounting, 2 sections, 2008, 2010  
Master's Seminar in Auditing, 6 sections, 1996-2006  
International Accounting (capstone accounting course), 11 sections, 2009-2019  
Intermediate Financial Accounting I, 138 sections, 1984-2006, 2009-present  
Intermediate Financial Accounting II, 56 sections, 1988-1989, 1995-2008, 2010-present  
Strategic Cost Accounting, 8 sections, 2012, 2016-2018, 2020  
Fraud Examination, 1 section, 2019  
Intermediate Accounting Lab, 8 sections, 1997-1999  
Principles of Accounting (Financial), 47 sections, 1982-1985, 2006-2009, 2015, 2017, 2018, 2019-present  
Principles of Accounting (Managerial), 13 sections, 1983-1985, 2001, 2008, 2010, 2013, 2014

### PUBLICATIONS:

Gaharan, C., Main, D., & Young, R.M. (2020). Pandemic Planning after COVID-19. *Oil, Gas, & Energy Quarterly*, Volume 69, Number 2, pp. 245-267.

Rambo, R., Main, D, & McQuilken, J. (2018). Hedging Recognized Foreign Currency-Denominated Receivables and Payables" *The Accounting Educators' Journal*, Volume 28, pp. 215-234.

- Allen, L., Main, D., & Young, R. (2018). "The Linkage between Monetary Growth and the Relative Price of Electricity" *Oil, Gas, & Energy Quarterly*, Volume 66, Number 3, pp. 437-443.
- Young, R. M., & Main, D. (2017). Will Your Energy Business Survive the Next Pandemic? *Oil, Gas, & Energy Quarterly*, Volume 66, Number 1, pp 77-92.
- Rambo, R., & Main, D. (2016). Market Reaction to Reducing Reporting Risk: Designating Foreign Currency Forward Contracts as Cash Flow Hedges. *The International Journal of Finance*, Volume 28, Number 1, pp. 14-21.
- Rambo, R., Main, D., & Beaubien, L. (2012). "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:**

Rambo, Robert G., and Daphne Main, "Hedging Foreign Currency-Denominated Firm Commitments." Under review at *The Accounting Educators' Journal*, October 1, 2020

Rambo, Robert G., and Daphne Main, "Hedging Foreign Currency-Denominated Anticipated Sales and Purchases."

#### **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, 2021

Reviewer, *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**

Chapter reviewer, Cost Accounting text, first edition, Wiley, 2020

Chapter reviewer, Douppnik & Perera, *International Accounting*, 4<sup>th</sup> ed., 2017

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**

Association of Certified Fraud Examiners, 2019-present

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:**

**Completed Loyola Online Faculty Teaching Course**, Summer 2019

**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 school foundation and core courses for initial AACSB accreditation; approved by BSB faculty and Graduate School for implementation in Fall 2008
- Evaluated and redesigned Accounting curriculum for initial AACSB accreditation
- Created two new courses for BSB 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:**

Loyola College of Business Faculty Award for Outstanding Service, 2018, 2019  
Loyola College of Business Faculty Award for Outstanding Teaching, 2019  
Nominated for Loyola University-wide Advising Award, 2014  
Loyola College of Business Faculty Award for Outstanding Advising, 2012, 2013, 2014, 2016, 2019, 2021

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 Senate 2021-2023  
Academic Integrity Committee, 2020-2022  
University Library Committee, 2016-2022  
University Canvas Trainer for College of Nursing and Health, 2019-2020  
University Advising Council, 2009-2022  
Admissions Standards and Policies Committee, 2012-2015  
Grants & Leaves Committee, 2008-2011

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

Interim Area Coordinator for Accounting, Finance, and Economics, Fall 2021  
Accounting Coordinator, Fall 2010-present

- Updated accounting curriculum prerequisites and course descriptions, 2021
- Updated major curriculum and created two accounting minors (business and nonbusiness); replaced Survey of Calculus with Business Analytics course, 2014
- 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
  - Renumbered the intermediate sequence from 200-level to 300-level to ensure that students would have sufficient upper division accounting credits to sit for the CPA exam in other states
  - Approve accounting transfer credits
  - Schedule classes, find adjuncts to cover Principles and Tax I/Tax II
- AACSB Assurance of Learning Committee, 2015-present (now combined with Undergraduate Curriculum Committee)
- Attendee, AACSB Assurance of Learning seminar, Spring 2015
- Faculty Advisor, Beta Alpha Psi, 2013-present
- Grade Appeal Committee, member, 2012-2013
- College Strategic Planning Committee, 2011-present
- Rank and Tenure Committee, 2011-2013
- Undergraduate Curriculum Committee, Fall 2010-present; Chair 2017
- Proposed and obtained approval to require Intermediate Accounting II for finance majors
  - Proposed and obtained approval to replace Survey of Calculus with the accounting major's choice of one of three Business Analytics courses
- Supervised eight independent study courses, 2010-present
- Accounting Faculty Search Committee, chair, Fall 2010-Spring 2011; Fall 2012-Spring 2013, Fall 2018-Spring 2020
- Hired PhD in accounting, started Fall 2019
  - Hired PhD in tax for Fall 2016
  - Hired PhD in tax who started in Fall 2014
  - Hired new PhD in accounting who started in Fall 2011
  - Member, Search Committee, Spring 2009
  - Member, Search Committee, Fall 2018
- Finance Faculty Search Committee, member, Fall 2010
- Capital Campaign Building Renovation Committee, 2009-2018

## **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; approved by BSB faculty, Fall 2007

Undergraduate Curriculum Review Committee, Summer 2007

- Recommended changes to undergraduate core courses as part of

- application for AACSB accreditation; recommended changes to accounting major, approved by BSB faculty, Fall 2007
- Graduate Curriculum Review Committee, Summer 2007
  - o Developed recommendations for changes in MBA program in relation to AACSB guidelines, approved by BSB faculty, Fall 2007

Worked with 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

- o Revised new faculty governance bylaws, passed 2003

Corresponding Secretary, University Senate, 1999-2001  
Senator, University Senate, 1998-2006  
University Senate Committee A, 1998-2000; Chair, 1998-1999

- o 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 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



Supervised graduate-level independent studies courses at UNO:

"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

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:**

Student Success Coaching Workshop, Loyola Student Success Center, December 2019

Took 5 students to Alliance of Women in Finance & Accounting Student Night, October 2019

Took 31 students to UNO IIA Student Night, April 2019

Coordinated University-wide presentation of FBI New Orleans office on Cybercrime for Accounting, Business Analytics, Computer Science and Criminal Justice Departments, April 2018; 157 students attended

Took 29 students to UNO IIA Student Night, April 2018

Took 27 students to UNO IIA Student Night, April 2017

Faculty Adviser, Mixed Martial Arts Club, Loyola University, 2014-2016

Took 3 students to Dillard University NABA Job Fair, September 2016

Presented Financial Accounting Introduction to Loyola MBA Bootcamp, August 2016

Took 26 students to UNO IIA Student Night, March 2016

Took 23 students to UNO IIA Student Night, April 2015

Coordinated talk at Loyola CoB by Bill Balhuff, President, AICPA for 105 students, April 2015

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

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 at GoodWorks Network, 2011  
Consulted on unhedged foreign currency-denominated transactions for Tuleu Consulting (Caterpillar dealer for Southern Africa), Metairie, LA, 2010  
Call, email, and meet with admitted business students for Admissions, 2009-present  
Taught accounting segment, Freshman Intro to Business course, Loyola University, Fall 2009, 2010, 2012-present  
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  
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, Western Michigan University, 1984