

Brian Ballou
EY Professor of Accountancy
Miami MBA Faculty Director
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EDUCATION, EXPERIENCE & VALUES

Ph.D., Accounting, Michigan State University, 1996

BSBA, cum laude in Accounting, The Ohio State University, 1988

2007 —Present	<i>Miami University</i> , EY Professor of Accountancy
2021—Present	<i>Miami University</i> , Faculty Director, MBA Program
2016 —2022	<i>Miami University</i> , Co-Founder/Co-Director/Faculty Fellow Isaac & Oxley CBL
2006 —2016	<i>Miami University</i> , Co-Founder and Co-Director Center for Business Excellence
2004 —2007	<i>Miami University</i> , Associate Professor
2003	<i>University of Illinois at Urbana-Champaign</i> , Visiting Associate Professor
2002 —2003	<i>Auburn University</i> , Associate Professor
1997 —2002	<i>Auburn University</i> , Assistant Professor
1992 —1997	<i>Michigan State University</i> , Visiting Prof./Ph.D. program
1996	<i>Grand Valley State University</i> , Visiting Professor
1991 —1992	<i>Lexis/Nexis</i> , Dayton, Ohio, Senior Financial Analyst
1989 —1991	<i>Ernst & Young</i> , Indianapolis, Indiana, Senior Auditor
1988 —1989	<i>Financial Accounting Standards Board</i> , Norwalk, Conn.; One of five chosen nationally for postgraduate internship
1988	<i>KPMG Peat Marwick</i> , Baltimore, Maryland, Audit Intern

My professional goal is to help improve business decision making and develop future values-based business leaders by collaborating on innovative, impactful, and high-quality research, teaching, and service endeavors that are accessible to scholars, practitioners, and educators. This goal aligns with Miami University's mission to be *The Engaged University*. My research, teaching, and service efforts pursue this goal.

Ongoing activities focus on improving organizational decision-making innovative, interdisciplinary thinking, values-based problem solving, and strategic execution. Values embedded in all professional activities, which were adopted by the Isaac & Oxley Center for Business Leadership when I was Co-Director, include:

<i>Authenticity:</i>	<i>Define personal guiding values and discover one's own authentic leadership abilities</i>
<i>Inclusivity:</i>	<i>Develop team leadership skills that incorporate diverse perspectives to improve decision-making outcomes</i>
<i>Holistic Perspectives</i>	Frame business decisions broadly to understand their implications across stakeholder groups
<i>Integration</i>	Emphasize an interdisciplinary approach to making effective business decisions
<i>Practical Solutions</i>	Focus on pragmatic approaches to making challenging business decisions by understanding stakeholder expectations
<i>Relationships</i>	Develop trusting relationships with stakeholders to create long-term value for organizations

EXECUTIVE SUMMARY OF KEY ACCOMPLISHMENTS

Selected to serve as Faculty Director of Miami's Professional MBA program, 2021 – Present, in order to consider ways to ensure that the curriculum meets the evolving needs of the marketplace now and in the foreseeable future. The role involves leading a MBA Steering Committee of key stakeholders-faculty, students, and professionals—to consider key skills and program structure and format to help it better match the reputation of the undergraduate and specialty Masters programs offered at the Farmer School of Business. Further the role involves ongoing communication with stakeholders to ensure that the program meets the needs of the current marketplace and produces adaptable, flexible graduates with the key fundamental skills needed to thrive in the evolving digital economy.

Received \$650,000 from Duke Energy, Huntington Bank, and U.S. Bank (current sponsor) to fund seven Inter-Disciplinary Case Competition events (2013 – Present). The program now involves CBL Student Fellows and other interested students (and in the past has involved combinations of Indiana University, Miami University, the University of Cincinnati and Xavier University). The cases, co-developed with Dan Heitger, are inter-disciplinary in nature and focus on knowledge and skills necessary to effectively develop successful interdisciplinary, integrated outcomes. It concludes with the top team from each university gathering in Oxford to present solutions to executives from the sponsor—U.S. Bank is the current sponsor and has committed to participate until at least 2027.

Co-Founding the Isaac & Oxley Center for Business Leadership (along with Megan Gerhardt and Dan Heitger) was the result of an extensive year-long process in which the CBL Co-Directors were tasked to design a world-class leadership program. This process led to the creation of the Isaac & Oxley CBL in May 2016. The goal of the Isaac & Oxley CBL is to provide opportunities and funding to as many interested students and faculty as possible to foster research and initiatives that are consistent with the vision and mission of the Center. Below provides summary statistics from my time as Co-Founder and Co-Director of the CBL and as Co-Founder and Co-Director (with Dan Heitger) of the preceding Center for Business Excellence (2006 – 2022):

- Bequests from Named Center Donors William Isaac & Michael Oxley (2021) = \$3,000,000
- Operating Funds Received from Gifts and Registration Fees (2006-2021) = \$1,500,000
- Operating Funds Received from Farmer School (2016-2018) = \$345,000
- Research Grants Received from Federal Government = \$1,178,000 for DHS Grant
- Number of undergraduate and graduate student interactions at Center events: 1,100
- Number of Faculty and Administrators Interacting with Center Co-Directors: 150
- Approximate Number of Professionals Exposed to Center Co-Directors: 3,000
- Approximate Number of Organizations Exposed to Center Co-Directors: 800
- Number of Executives Who Have Served on the Center Advisory Board During Period: 37

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Leader of Curriculum Innovation Project for Department of Accountancy (2013-22) as long-time Chair of Curriculum Committee (2007 – 2022). The project included conducting a three-year research study with onsite interviews with over 25 executives and 50 leading accounting scholars from across the U.S.; developing, administering and analyzing results from a survey of over 400 FSB alumni (led to publication); developing new Department learning objectives that passed accreditation scrutiny; implementing a data-driven decision making (3DM) Framework used in all accounting courses; developing and leading a field trip to Chicago to visit six organizations; on-going department workshops to exchange ideas and findings with departmental faculty; passing two accreditation reviews based on curriculum innovation in 2016 and 2020; developing a faculty Curriculum Innovation Portal on Canvas; receiving two summer curriculum grants on the impact of blockchain and intelligent automation on accounting in 2020 and 2021, respectively, from the funding program sponsored by KPMG; and encouraging innovative projects by faculty (including having them used for assessment) in all core and Master of Accountancy courses.

Developed and delivered the content and video for 50 percent of the 2020 KPMG Virtual Internship Experience provided to all 2,300 of its summer interns in the United States. Along with Rick Tabor, Professor Emeritus at Auburn University, the five modules on interpersonal skills, business acumen-industry expertise, business acumen-understanding the client, data literacy, and professional judgment accounted for 45 hours of video presentations, readings, and exercises. *The program was awarded the 2021 Technical Excellence Award by the National Association of Colleges and Employers.*

Co-authored, along with Dan Heitger, the cases used for the KPMG International Case Competition. 2014 – 2018. This program involves business students across majors from leading business schools from around the globe. The cases developed were on Emirates Airlines and the upscale hospitality industry (The Jumeirah Hotel Group and Dubai Parks & Resorts) for the 2014-16 competition held in Dubai; Corticeira Amorim data analytics and two cases on FinTech including Banco Santander 2016-17 competition held in Lisbon; and two cases share economy cases on Grab (based on Uber and Air BnB) for the 2017-18 competition held in Kuala Lumpur. The cases are used for the final competition rounds at the host site and involves 30 countries with teams of four presenters from business schools who won preliminary competitions within their country. Cases are then used the following year as the preliminary case across the globe to identify the 30 finalist teams in subsequent years. Approximately 27,000 students were exposed to the cases across the two-year period for each case and the cases are now being used in the Masters of Accountancy courses and CBL Executive & Governance Lab for CBL Student Fellows.

Commissioned to write a Crisis Events & Management Industry Group Portfolio for inclusion on the Bloomberg Tax research subscription platform (2022). The Portfolio provides an in-depth overview of a risk-based approach for crisis management to emphasize recovery and long term value creation through restored and strengthened stakeholder trust. Further, the Portfolio connects crisis management to managerial accounting, financial reporting, internal and external assurance, and taxation to underscore the critical importance of accounting is helping to effectively prepare for and manage crises.

Commissioned to write a series of white papers (co-authored with Dan Heitger) for the American Institute of Certified Public Accountants and the Committee of Sponsoring Organizations to help them continue to evolve the emerging fields of enterprise risk management and sustainability reporting, which have been two areas of my research specialty for over a decade. 2013-2015.

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Presented at the Prince of Wales Accounting for Sustainability Forum, St. James's Palace in London, on the state of sustainability in the United States. The Forum included over 200 global accounting, business, and political leaders, including the event's host, HRH Prince Charles; 2008.

Awarded a Certificate in conjunction with the 2009 *Lybrand Medal* research award from the Institute of Management Accountants for the research article "Measuring the Costs of Responding to Business Risks" published in *Management Accounting Quarterly*. The Lybrand Award is given to the "most outstanding article" published in *Management Accounting Quarterly* each year. Also awarded *Certificates of Merit* research award from the Institute of Management Accountants for my published research. 2010, 2009, 2008, and 2004.

Invited to serve on the AICPA's Strategic Advisory Panel to help the association achieve its Sustainability Initiative goals. Criteria for serving include being recognized as a "thought leader with expertise in the implementation of sustainability initiatives and in sustainability accounting, reporting, and assurance issues." 2009-2013.

Awarded 2014 Outstanding Educator (Cincy Magazine).

Named the EY Professor of Accountancy at Miami University's Farmer School of Business, Fall 2009.

Selected by Miami University Provost Jeffrey Herbst and Farmer School of Business Dean Roger Jenkins for presentation (along with my Promotion and Tenure dossier) to Miami University's Board of Trustees as a faculty member who "represents the very best of Miami" (Provost Herbst). February, 2007.

Received \$240,000 from KPMG and its Foundation from 2007-2013 to develop innovative and integrative curriculum modules that link the areas of corporate governance, risk management, and/or business reporting to other disciplines, such as management information systems, economics, strategic management, anthropology, statistics, and geology. Curriculum modules are available free of charge to universities around the globe.

Received commitment of \$240,000 from Ernst & Young to develop and deliver an annual three-day Business Excellence Summit at Miami University for 50 of the top business school students from around North America. The event was so successful that the Firm has quadrupled the event and moved it to Washington, D.C. as its Emerging Leaders Summit. 2008 – 15.

Invited to serve as a Co-Chair of the Top 100 Methodology Committee of the CROA Board of Governors. This committee is responsible for the criteria used to select the 100 Best Corporate Citizens list that appears in *The CRO* magazine annually; 2009-2012.

Invited to serve as the U.S. member of the Jury Panel of the Globe Sustainability Reporting Award given annually starting in 2009 at the Globe Forum in Stockholm, Sweden; 2009-2011.

The AICPA recognized that the Ballou, Heitger and Landes 2006 *Journal of Accountancy* article on assurance for corporate sustainability reporting ranked within the top 10 percent of all active articles accessed on its website during its first four years of publication.

RESEARCH Published and ongoing research examines the interrelationship between corporate governance, strategy, business processes, resiliency/risk management, performance measurement, stakeholder engagement, business reporting, and assurance.

Department and FSB Leadership

I have helped lead the Department and serve the Farmer School in research in several ways as the EY Professor. I have served as a member of the FSB Research Committee from 2012 – 2019 and served as Chair for fourth consecutive years ending 2018-19. In the Department, I have provided professional contacts and data sources for a number of junior and senior faculty since co-founding the CBE (now CBL) in 2006. Both Dan Heitger and I have offered to help new hires who use human participants for experiments or conduct field studies using professional contacts to further their research agendas and enable them to achieve output levels sufficient for tenure and promotion. We have worked with a number of faculty on co-authored publications based on data sets previously gathered, access to proprietary data sets associated with the Center, connections with professionals and professional organizations with the Center, and invitations for the Center to develop field-study based cases and Federally-funded research projects. Finally, I provide mentoring to any interested probationary faculty with an objective for success at Miami University or beyond.

Publications

Publications include 15 publications that the Miami University Department of Accountancy consider high-quality journals for Promotion & Tenure (high-quality American Accounting Association sectional journals or above), 10 publications in other peer-reviewed academic journals of lesser quality; 14 white papers and cases published by widely-respected organizations (AICPA, Bloomberg BNA, COSO, EY, and KPMG); and 18 practitioner publications (most of which are widely circulated—Journal of Accountancy, Strategic Finance, Management Accounting Quarterly, etc.).

- (1) Ballou, Brian. *Crisis Events & Management*. A Bloomberg Tax Accounting Policy & Practice Portfolio 5302. 2022. Arlington, VA: Tax Management Inc.
- (2) Ballou, Brian, Jon Grenier, Lettie Mitchell, Tyler Ngwa, and Andrew Reffett. “How Do Non-Professional Investors, Jurors, and AICPA Peer Reviewers Evaluate Data and Analytics-Based Substantive Auditing Procedures?” *Current Issues in Auditing*. 2022: Volume 16 (2): P1 – P8. (ABDC: B, AJG: 2)
- (3) Ballou, Brian, Jon Grenier, and Andrew Reffett. “Stakeholder Perceptions of Data and Analytics-Based Auditing Techniques.” *Accounting Horizons*. 2021. Volume 35 (3): 47 – 68. (ABDC: A, AJG: 3)
- (4) Brian Ballou, Dan Heitger, Les Heitger, Jon Pyzoha, and Drew Reffett. “The Effect of Experience and Client Preferred Outcomes on Accountants’ Loss Valuation Judgments” *Journal of Forensic Accounting Research*. 2020. Volume 5 (1): 21-35 (Too New To Rank but Similar to AAA Section Journals so should be ABDC A, AJG: 1 or 2)
- (5) Chen, Po-Chang, Brian Ballou, Jon Grenier, and Dan Heitger. “Sustainability Assurance’s Link to Reporting Quality.” *Journal of Accountancy*. 2019 (October 10). www.journalofaccountancy.com. (Practitioner)

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- (6) Ballou, Brian, Po-Chang Chen, Jon Grenier, and Dan Heitger. "Corporate Social Responsibility Assurance and Reporting Quality: Evidence from Restatements." *Journal of Accounting & Public Policy*. 2018. Volume 27: 167-88. (ABDC: A, AJG: 3)
- (7) Ballou, Brian, Dan Heitger, and Dale Stoel. "Data-Driven Decision Making and its Impact on Accounting Undergraduate Curriculum." *Journal of Accounting Education*. 2018 Vol 44: 14 – 24. (ABDC: B, AJG: 2)
- (8) Stoel, Dale, Brian Ballou, and Dan Heitger. The Impact of Qualitative and Quantitative Risk Reporting on Risk Professionals' Strategic and Operational Risk Judgments. *Accounting Horizons*. December 2017. Vol. 31 (4): 53 – 69. (ABDC: A, AJG: 3)
- (9) Brian Ballou and Dan Heitger. "Using Data & Analytics and Business Reporting to Enhance Value: Grab—A Malaysian Ride Share." KPMG LLP. 2018. Invited by KPMG and reviewed by a team of international partners from KPMG LLP. (Case)
- (10) Brian Ballou and Dan Heitger. "Corticeira Amorim: Using Data & Analytics to Recommend a Strategy for Seizing Opportunities and Identifying Threats." 2017. KPMG LLP. Invited by KPMG and reviewed by a team of international partners from KPMG LLP. (Case)
- (11) Brian Ballou and Dan Heitger. "Using Financial Technology to Enhance Access to Financial Services for Underserved and Unserved Markets." 2017. KPMG LLP. Invited by KPMG and reviewed by a team of international partners from KPMG LLP. (Case)
- (12) Brian Ballou and Dan Heitger. "Banco Santander: Using FinTech to Compete More Effectively with BBVA." 2017. KPMG LLP. Invited by KPMG and reviewed by a team of international partners from KPMG LLP. (Case)
- (13) Ballou, Brian and Dan Heitger. Developing and Applying Expertise to the Upscale Hospitality Industry in Dubai. 2017.
(https://www.kpmguniversityconnection.com/University/view/curriculum/?module_id=128).
Invited by KPMG and reviewed by a team of international partners from KPMG LLP. (Case)
- (14) Ballou, Brian, Megan Gerhardt, and Dan L. Heitger. Effectively Measuring Outsourcing Risk by Engaging Service Providers that Have Effective Service Controls Verified by an Independent Attester. *Credit and Financial Management Review*. 2017 Vol. 23 (1): 1 – 15.
- (15) Ballou, Brian and Dan Heitger. Achieving Strategic and Performance Objectives at Emirates Airlines, KPMG University Connection. 2016.
(https://www.kpmguniversityconnection.com/University/view/curriculum/?module_id=3).
Invited by KPMG and reviewed by a team of international partners from KPMG LLP.
- (16) Ballou, Brian and Dan Heitger. "Accounting for the Sustainability Cycle," New York: American Institute of Certified Public Accountants. October 2013. (www.aicpa.org/FRC).
Invited white paper by AICPA and reviewed by external experts selected by AICPA. (Practitioner)
- (17) Ernst & Young (Craig Faris, Brian Gilbert, and Brendan LeBlanc) and Miami University (Brian Ballou and Dan Heitger). "Demystifying Sustainability Risk: Integrating the Triple Bottom Line into an Enterprise Risk Management Program," May 2013, The Committee of

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Sponsoring Organizations of the Treadway Commission (www.coso.org). Invited white paper by COSO and reviewed by external experts and COSO members. (White Paper)

- (18) Krzsus, Michel, Brian Ballou and Dan Heitger. "The Economics of Sustainability," June 2013, New York: American Institute of Certified Public Accountants (www.aicpa.org/FRC). Invited white paper by AICPA and reviewed by external experts selected by AICPA. (White Paper)
- (19) Stoel, Dale, Brian Ballou, and Dan Heitger. "Risk Reports and Perceptions," New York: Risk and Insurance Management Society (RIMS). October 2013. Invited white paper by RIMS and reviewed by external experts selected by RIMS. (White Paper)
- (20) Ballou, Brian, Dan Heitger, and Tim Eaton, "Schneider Electric North America: Demonstrating the Business Value of Safety, Health and Environmental Programs." 2013. National Safety Council—Invited case and teaching notes by Schneider Electric as one element of it receiving the NSC's Robert W. Campbell Award for internal safety practices. (Case)
- (21) Ballou, Brian, Ryan Casey, Jon Grenier, and Dan Heitger. "Exploring the Perceived Effectiveness of Sustainability Initiatives: Opportunities for Accounting Research." *Accounting Horizons*. June 2012, Vol. 26 (2): 265-288. (ABDC: A, AJG: 3)
- (22) Grenier, Jonathan, Brian Ballou, and Seth Philip. "Enhancing Perceived and Actual Audit Committee Effectiveness through Financial Expert Certification." *Current Issues in Auditing* December 2012, Vol 6 (2): A15-A25. (ABDC: B, AJG: 2)
- (23) Reffett, Andrew, Billy Brewster, and Brian Ballou. "Comparing Auditor versus Non-auditor Assessments of Auditor Liability in Cases of Alleged Auditor Negligence." *Auditing: A Journal of Practice & Theory* August 2012, Vol 31 (3): 125-148. (ABDC: A*, AJG: 2)
- (24) Stoel, D., Ballou, B., and D. Heitger. 2011. Board of Director Perceptions of Risk Management Information: Analysis of COSO's Strengthening Enterprise Risk Management for Strategic Advantage. *Management Accounting Quarterly* Summer 2011, Vol. 12 (4): 14-22. (Practitioner)
- (25) Ballou, Brian, Dan Heitger, and Thomas Schultz, "The Actions to Value Framework: Linking Management Behavior to Long-Term Organizational Value," *Management Accounting Quarterly*, Summer 2010, Vol. 11 (4): 1 - 9. (Practitioner)
- (26) Ballou, Brian, Dan Heitger, and Laura Donnell. 2010. "Creating Effective Dashboards to Improve Executive Decisions and Board Oversight." *Strategic Finance* March 2010, Vol. 91: 26-32. (Practitioner)
- (27) Mueller, Jennifer, Brian Ballou, and Paul Zikmund, "Public Relations Associates: Investigating Cost Assignment Fraud," *Journal of Forensic & Investigative Accounting*, July - December 2009, Vol. 1 (2): 1-20. (Practitioner)
- (28) Ballou, Brian, Dan Heitger, and Thomas Schultz, "Measuring the Costs of Responses to Business Risks," *Management Accounting Quarterly* Winter 2009, Vol 10: 1 -11. (Practitioner)

- (29) Ballou, Brian, James Cashell and Dan Heitger, "Alternatives for Addressing Major Challenges in Teaching Introductory Auditing Courses," *Journal of Accounting Education*. December 2008, Vol 26: 231-244. (ABDC: B, AJG: 2)
- (30) Ballou, Brian and Dan Heitger, "Kofenya: The Role of Accounting Information in Managing the Risks of a New Business," *Issues in Accounting Education*. May 2008, Vol 23: 211-228. (ABDC: B, AJG: 2)
- (31) Ballou, Brian and Dan Heitger. "Integrating Governance, Risk, and Reporting to Create Long-Term Value." *Strategic Finance*. May 2008, Vol. 89: 36-41. (Practitioner)
- (32) Cashell, James, Brian Ballou and Dan Heitger, "My (S)old Kentucky Home: The Erpenbeck Homebuilder Fraud Case," *Handbook of Frauds, Scams, and Swindles: Failure of Ethics in Leadership*. S. Matulich and D. Currie (Eds.). 2008, pp. 73-80. CRC Press LLC. (Book)
- (33) Ballou, Brian and Dan Heitger, *Coordinating Risk Management and Performance Measurement*. A Bureau of National Affairs Research Portfolio. 2008. Washington, D.C.: Bureau of National Affairs. (Practitioner)
- (34) Ballou, Brian and Norman Godwin. "Quality of Work Life - Have you invested in your organization's future?" *Strategic Finance*, October 2007, 41-45. (Practitioner)
- (35) Ballou, Brian and Dan L. Heitger. "Tapping a Risky Labor Pool" *Harvard Business Review*, December 2006, 28 – 30. (ABDC: A, AJG: 3)
- (36) Ballou, Brian, Dan Heitger, and Charles Landes. "The Future of Corporate Sustainability Reporting: A Rapidly-Growing Assurance Opportunity." *Journal of Accountancy* December 2006, 65 – 74. (Practitioner)
- (37) Ballou, Brian, Peter Brewer, and Dan Heitger. "Integrating the Balanced Scorecard and Enterprise Risk Management." *Internal Auditing* May/June 2006, 34 – 38. (Practitioner)
- (38) Brian Ballou and Dan Heitger. "A Cognitive Characterization of Audit Analytical Procedures under Strategic-Systems Auditing." *Journal of Theoretical Accounting Research* 1 (Fall) 2005, 1 - 37. (Unranked)
- (39) Ballou, Brian and Dan Heitger. "Practical Enterprise Risk Management: A Building Block Approach to Implementing COSO *Enterprise Risk Management—Integrated Framework*," *Management Accounting Quarterly* 6 (Winter) 2005, 1 - 10. (Practitioner)
- (40) Ballou, Brian and Jennifer Mueller. "Helecom Communications: Considering Fraud Risk on an Engagement Before and After Analyzing A Key Business Process," *Issues in Accounting Education* 20 (February) 2005, 99-118. (ABDC: A, AJG: 2)
- (41) Ballou, Brian, Christine Earley, and Jay Rich, "The Impact of Strategic Positioning Evaluation on Auditor Judgments about Business Process Performance," *Auditing: A Journal of Practice & Theory* 23 (September) 2004, 71-88. (ABDC: A*, AJG: 3)

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- (42) Ballou, Brian, Jennifer Mueller, and Paul Zikmund. "TruGloss Shanghai JV: Investigating Fraud at an International Joint Venture." *Journal of Forensic Accounting* 5 (July – December) 2004, 433-455. (Case)
- (43) Ballou, Brian, Norman Godwin, and Rebecca Shortridge, "The Relation between Firm Value and Quality of Work Life," *Accounting Horizons* 17 (December) 2003, 329-341. (ABDC: A, AJG: 2)
- (44) Ballou, Brian, Dan Heitger, and Richard Tabor, "Nonfinancial Performance Measures in the Healthcare Industry: How One Hospital Benefits from Their Use," *Management Accounting Quarterly* 5 (Fall) 2003, 11 - 16. (Practitioner)
- (45) Heitger, Dan and Brian Ballou, "The Decision to Regulate Pro Forma Earnings: Are Pro Forma Earnings a Value-Adding Measure of Performance or A Gimmick for Managing Investors' Perception of Performance?" *CPA Journal* 73 (March) 2003, 44-47. (Practitioner)
- (46) Ballou, Brian, Richard Tabor, and Mustafa Uzumeri, "Mercedes-Benz U.S. International: Using a Strategic-Systems Approach to Auditing to Identify and Integrate Business Process Knowledge," In T. Bell and I. Solomon (Eds.) *Cases in Strategic Systems Auditing*, 2002, 211-255, 2002, Montvale, NJ: KPMG LLP. (Case)
- (47) Ballou, Brian and Robert Knechel, "Ceskoslovenska Obchodni Banka, a.s.: Applying Business Measurement Audit Techniques to a Financial Institution in the Emerging Czech Republic Market Economy," *Issues in Accounting Education* 17 (August), 2002, 289-313. (ABDC: A, AJG: 2)
- (48) Ballou, Brian, "The Relationship between Auditor Characteristics and the Nature of Review Notes for Analytical Procedure Working Papers," *Behavioral Research in Accounting* 13, 2001, pp. 25-48. (ABDC: A, AJG: 3)
- (49) Haka, Susan, Joan Luft, and Brian Ballou, "Second-Order Uncertainty and Bilateral Bargaining Costs: Process Knowledge and Uncertainty Reduction," *Journal of Management Accounting Research* 12, 2000, pp. 115-139. (ABDC: A, AJG: 2)
- (50) Ballou, Brian, Dan L. Heitger, and Richard Tabor, "A Process for Understanding a Business and Its Industry." *The CPA Journal* 71 (August), 2001, pp. 46-41. (Practitioner)
- (51) Luft, Joan, Susan Haka, and Brian Ballou, "Bargaining Strategy and Information about Opponent's Payoffs: Bargaining in a Hall of Mirrors," *Behavioral Research in Accounting*, Supplement 1998. pp. 111-140. (ABDC: A, AJG: 3)
- (52) Ballou, Brian, Norman Godwin, and Van Tilbury. "Riverfest: Managing Risk and Measuring Performance at Little Rock's Annual Music and Arts Festival" *Issues in Accounting Education* 15 (August), 2000, pp. 483-512. (ABDC: A, AJG: 2)
- (53) Ballou, Brian and Richard King, "Olympic Soccer Comes to Birmingham: A Comprehensive Financial Reporting Case," *Journal of Accounting Education* 17, 2000, pp. 443-472. (ABDC: B, AJG: 2)

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- (54) Sollenberger, Harold M., Brian Ballou, and Kurt Schneckenburger, "Leveling the Field: Should Risk-Based Capital Rules Apply to Credit Unions," *Bank Accounting & Finance*, Winter 1995-96, pp. 26-33. (Practitioner)
- (55) Sollenberger, Harold M. and Brian Ballou, "A FASB Statement No. 107 Report Card," *The CPA Journal*, October 1994, pp. 26-29, 58-59. (Practitioner)
- (56) Sollenberger, Harold M. and Brian Ballou, "Choices of Valuation Methods for SFAS No. 107," *Bank Accounting & Finance*, Winter 1993-94, pp. 21-27. (Practitioner)
- (57) Sollenberger, Harold M. and Brian Ballou, "Credit Unions Respond to FASB 107's Fair Value Standard," *Credit Union Executive*, January/February 1994, pp. 30-38. (Practitioner)

Financial Press and Mass Media Articles

- (58) Isaac, William, Brian Ballou, and Dan Heitger. "The Great Fiscal Crisis is Obama's Opportunity." CNBC.com. 2010 (December 2). www.cnbc.com.

Working Papers

- (59) DeMeyst, Karen, Brian Ballou, Jon Grenier, and Dan Heitger. "The Impact of Stakeholder Engagement Reporting Practices on Non-Professional Stakeholder Decisions." Under Review. *Accounting and Business Research*.
- (60) Ballou, Brian, Jim Bierstaker, Karen DeMeyst, Jon Grenier, and Dan Heitger. "Enhancing the Value of Sustainability Assurance to Non-Professional Investors". Under Review. *Auditing: A Journal of Practice & Theory*.
- (61) Ballou, Brian, Owen Brown, Greg Jenkins, and Jon Pyzoha. "How Does the Type of Assurance Provider and Disclosure of Subject Matter Experts Influence Investing Decisions when ESG Information is Included with Financial Reporting?" Working Paper. Miami University

Works in Process

- (62) Ballou, Brian, Tim Eaton, Dan Heitger, and Matt Wieland. Voluntary ESG Water Disclosures by Public Companies in Water Intensive Industries. Working Paper Under Development in Design and Data Analysis Stage. Miami University.

Other Published Works

- (1) Knechel, Robert, Steve Salterio, and Brian Ballou. *Auditing: Assurance & Risk*. 3rd Edition. 2007. Cincinnati: Cengage.
- (2) Ballou, Brian and Richard Tabor, "The Automotive Supply Chain: A MicroMash CPE Course," Developed for use as a CPE course for training CPAs on the automotive industry. 2004. Englewood, CO.: MicroMash.

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- (3) Ballou, Brian and Norman Godwin, “*Best Practice Considerations for Community Festivals*” 2000. Auburn University, AL: Auburn Technical Assistance Center.

Reprints

- (1) Ballou, Brian, Jennifer Mueller, and Paul Zikmund. “TruGloss Shanghai JV: Investigating Fraud at an International Joint Venture.” In *Forensic and Investigative Accounting 2nd Edition*. L. Crumbley, L. Heitger, and G. Smith

External Research Grants Awarded

KPMG. 2014. Award \$26,000 along with Jon Grenier and Andrew Reffett for a data and analytics empirical study that looks at the use of sophisticated data analysis and used of third-party big data sets on stakeholder judgments about auditor liability should material misstatements be undetected. The project will result in a paper submitted for publication at a top accounting empirical journal.

The Cyber Conflict Research Consortium and Grant from Department of Homeland Security
The CBE was invited in 2008 to represent Miami University’s membership in a newly-formed Cyber Conflict Research Consortium (CCRC) with The National Center for Cyber Conflict at Norwich University, University of Nevada-Reno, Utah State University, and the Potomac Institute for Policy Studies. The Consortium was awarded \$9 million (\$1,178,000 to Miami University) in funding from 2008-2010 as part of the Homeland Security Bills passed by Congress and ratified by President Bush (2008 & 2009) and President Obama (2010). The funding was used to develop a financial services crisis simulator for critical infrastructure disruption risks. The CBE Co-Directors, along with Associate Professor of Finance Yvette Harman, served as subject matter experts interviewing risk and resiliency experts at major financial services institutions critical to their organizations’ common cyber security infrastructure. In this role, the CBE Co-Directors met with DHS head of Science and Technology project on several occasions. In addition, the CBE Co-Directors played a lead role in several large-scale exercises involving DECIDE platform and finance sector crisis and resiliency teams in New York and Chicago in November 2011. The exercise involved over 150 business and public policy leaders from over 80 organizations, including all major banking institutions, major exchanges (NYSE, NASDAQ), all major finance sector regulators (Federal Reserve, OCC, SEC), clearing houses (DTCC), city officials (NYC), and DECIDE team members.

Awarded a \$45,000 grant from Schneider Electric North America in connection with its National Safety Council Robert W. Campbell Award in 2009 for its best practice in safety, health, and environmental practices. The grant was awarded to write a business case to be distributed to business schools in the United States in conjunction with the award.

Bureau of National Affairs’ *Accounting Policy & Practice Series* Grant. 2006. Awarded \$30,000, along with Dan Heitger, to develop a research study that integrates the fields of enterprise risk management (ERM) and performance measurement, emphasizing corporate sustainability reporting. Results of the study were published in 2007 in a 300-page research monograph.

Received \$132,250 grants, 1998-2002, in conjunction with The KPMG/University of Illinois Business Measurement Case Development and Research Program. Grants received along with Dan Heitger, Richard Tabor, and/or Mustafa Uzumeri to develop cases and conduct research using a process to integrate business models and strategic analysis aspects of strategic-systems auditing to enable auditors to develop expectations about financial.

Internal Grants Awarded:

Farmer School of Business Department of Accountancy: Summer Research and Curriculum Development Grants, along with Jon Pyzoha, in 2022 and 2023 to research ESG assurance reactions by nonprofessional investors and to redesign the assurance curriculum to better integrate the courses and reflect ESG assurance and the results of the intelligent automation curriculum grant outputs received in 2021.

Farmer School of Business Department of Accountancy: Summer Curriculum Development Grants 2020 and 2021 to investigate and develop materials for blockchain in accounting and assurance and intelligent automation for assurance, respectively, as part of the development of a newly designed graduate assurance course (developed in 2020).

Farmer School of Business Summer CBE/CBL Co-Director/Faculty Fellow Grant. 2008 – 2022

Farmer School of Business Department of Accountancy: Summer Research and Curriculum Development Grant, along with Dan Heitger and Dale Stoel, to investigate the role of data analytics and big data on the accounting profession and curriculum needs for students going forward. 2013-2015.

Farmer School of Business Summer Research Grant. 2004, 2005, 2006.

External Grants Created and Awarded to Other Faculty

The Isaac & Oxley CBL/CBE (through the KPMG Curriculum Development Initiative) has awarded six curriculum development grants to a total of 13 faculty at Miami University (both inside and outside of the Farmer School), as well as Bowling Green University, for a total of \$72,000. It also awarded another faculty member \$30,000 to serve as director of the program from 2010 – 2013.

The Isaac & Oxley CBL/CBE (through the Duke Energy & Huntington Bank Inter-University Case Competition) has awarded 13 Faculty Advisor grants to a total of five faculty at Miami University, as well as three other universities, for a total of \$133,500.

Research Presentations

Presented my research to numerous academic audiences, including American Accounting Association Annual Meetings; Auditing Midyear Meetings; ABO Conferences; Illinois Audit Symposium; Midwest, SouthEast, and Ohio Regional Accounting Meetings; and workshops at Indiana University, Michigan State University, Auburn University, University of Alabama, University of Arkansas, University of Kentucky, University of North Carolina, University of Waterloo.

Presented research to numerous professional audiences, including the corporate headquarters of Convergys (Cincinnati), Chiquita (Cincinnati), Costco (Seattle), DuPont (Wilmington), Estee Lauder (New York), KPMG (Montvale), Kraft Foods Inc. (Chicago), Nationwide Insurance (Columbus), Walmart (Fayetteville), and U.S. Congressional Offices (D.C.). See the CBL section for descriptions of additional professional presentations.

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Research Service

Member of the American Accounting Association Auditing Section Strategic Planning Committee, 2010-12.

Member of AICPA Risk Assessment Task Force, 2004 – 2006. This Task Force aided in the development of seven standards issued by the Auditing Standards Board in 2006 geared toward evolving the audit process for privately-held companies to incorporate various components of risk assessment throughout engagements.

Member of AICPA Risk Assessment Audit Guide Task Force, 2005 – 2007. This Task Force aided in the development of the Audit Guide to be issued to help in understanding and applying the Risk Assessment Standards issued by the Auditing Standards Board.

Co-Chair of the American Accounting Association, Auditing Section, Midyear Meeting Planning Committee for the 2009 Meeting. Responsible for selecting the site, organizing the plenary and breakout sessions, and general meeting logistics. Responsibilities also include managing the submission and approval process for papers presented and discussed at the 2008 Midyear Meeting in Austin, TX.

Chair of American Accounting Association, Auditing Section, Communications Committee, 2005 – 2007.

Chair/Member of American Accounting Association, Auditing Section, Auditing Standards Committee, 2000 – 2004. (Chair 2002-03; Past Chair 2003-04; Vice-Chair 2001-02).

Nominated in Fall 2003 to run for the office of Secretary for the American Accounting Association Auditing Section

Editorial Board of *Issues in Accounting Education* (2002 – 2013) and Ad Hoc Reviewer, *Auditing: A Journal of Practice and Theory* (2000 – present), *Accounting Horizons* (2010 – present); *California Management Review*, *Contemporary Accounting Review* (2005 – Present), *Behavioral Research in Accounting* (1999 – 2002). A total of approximately 35 papers have been reviewed to-date for all journals.

TEACHING

Department and FSB Leadership

I have helped lead the Department and serve the Farmer School in teaching in several ways as the EY Professor. As long-term Chair of the Department Education Experience (Curriculum) Committee (2007 – 2022), I have worked Department Chairs Drew Reffett and Marc Rubin to help evolve the curriculum of the Accounting Department as the Department has experienced nearly 100 percent turnover since coming to Miami in 2003. As the long-time Chair of the Committee, I led the curriculum aspect of AACSB Department of Accountancy Accreditation three times in 2011-2012; 2015-2016; and 2020-21 (which is a separate review and report from FSB Accreditation). As part of the 2015-16 and 2020-21 accreditation, I led an effort to move beyond traditional “check-the-box” accreditation toward enabling the faculty to demonstrate in meaningful ways how they are trying to innovate the curriculum via the Curriculum Innovation Project described in the Executive Summary of Accomplishments section of the vita.

[See Summary of Teaching Evaluations on last page of vita for overview of quantitative student evaluations, which do not differ significantly across courses or semesters and remain stable due to ceiling effects]

Courses Developed & Taught

Executive Leadership & Control (co-developed with Dr. Dan Heitger, Miami University). Two-course sequence for Masters of Accountancy students developed to mirror the mission of the Center for Business Excellence. Courses designed to incorporate constructs of integrity, leadership, and transparency within corporate governance and executive leadership, strategy, risk management, internal communication, and business reporting. Courses involve bringing a number of outside professionals and regulators to the classroom.

Assurance. Undergraduate accounting course (Miami University) and Masters of Accountancy course (Miami University and Auburn University) designed to teach students entering the profession about assurance and auditing from a business risk management perspective, which many international auditing firms have been utilizing since the late 1990s. Versions of this course have been taught by Dr. Ballou since 1998 and have emphasized intelligent automation—including platform-based auditing—and professional judgment since developing the course at Miami in 2020.

Strategy-Based Consulting via the Study Away Emerging Leaders Consulting Experience. Experiential course first taught in winter semester 2018 for the first time in Downtown Cincinnati and again in Chicago in 2020, 2022, 2023, and 2024 (and virtually in 2021) in which students were exposed to a real-world consulting program as part of the William Isaac & Michael Oxley Center for Business Leadership Emerging Leaders Consulting Experience. Organizations including Brewell, Cintrifuse, Field Museum of Chicago, Mintel, Nielsen, Principle Valuation LLC, Union League Club of Chicago, Western & Southern, and Willis Towers Watson participated by having student teams work on actual consulting engagement that involved some form of technology and data aimed at making their underlying products more accessible and attractive to millennial consumers. EY sponsored the program, which entailed subject matter expertise and consultant training, team-building experiences, client visits, cultural experiences, and presentations to clients.

Business Risk Management. Miami MBA course developed to develop business risk management skills vertically and horizontally in an organization. Students learn how C-Suite executives design business models by implementing an effective culture and business processes to achieve strategic objectives and manage key strategic risks. Students then study corporate governance and crisis management to understand key risk management contexts for organizations as a whole and then apply risk management across key areas of the organization, including cyber and information, financial, supply chain, human capital, product and service, compliance and reputation.

Enterprise Risk Management. Masters of Accountancy course developed and taught both at Miami University and Auburn University. Course designed to teach students entering all professional fields of accounting enterprise risk management and reporting. This course emphasizes COSO's Enterprise Risk Management—Integrated Framework and corporate sustainability reporting utilizing. Versions of this course have been taught by Dr. Ballou since 1998.

Accounting for Manager [MBA] (co-developed with Dr. Dan Heitger, Miami University). Professional MBA course (Miami University) designed to give management-level MBA students who are still working exposure to ways that accounting and accountants can be effectively utilized

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within an organization. Topics include financial reporting, financial statement analysis, product costing, performance measurement, risk management, and sustainability. Versions of the course taught by Dr. Ballou and Dr. Heitger 2009 to present.

Accounting for Managers [Online MBA] (co-developed with Dr. Michele Frank and Dr. Dan Heitger, Miami University). Online Professional MBA course (Miami University) designed to give management-level MBA students who are still working exposure to ways that accounting and accountants can be effectively utilized within an organization. Topics include financial reporting, taxation, financial statement analysis, performance measurement, risk management, and modeling. Course being offered for first time by Dr. Ballou, Dr. Frank and Dr. Heitger in 2021-22.

Managerial Cost Accounting (developed by Dr. Dan Heitger, Miami University). Required course for the Bachelor of Science in Accounting degree at Miami University. The course is tailored for upper-level undergraduate business students and examines the use of various tools for measuring organizational performance from both a financial and nonfinancial perspective, for improved decision making. The course employs a business process perspective, rather than a traditional functional perspective, to help students adapt to today's increasingly complex and changing business environment. Critical reasoning and analytical skills development are heavily stressed, as well as both extemporaneous and premeditated presentation abilities.

Control of Accounting Systems (developed by the University of Illinois at Urbana-Champaign). Undergraduate accounting course designed to teach students about control of information through strategic controls, agency controls, business process design and analysis, and performance measurement. Course involved daily presentations by students and discovery learning and is a core course in the University of Illinois' Project Discovery Curriculum. Course taught by Dr. Ballou in 2003.

Integrated Topics in Accounting (co-developed with Dr. Jennifer Mueller, Auburn University). Capstone Masters of Accountancy course (Auburn University) designed to expose students to professional accounting careers beyond assurance and taxation. Versions of this course taught by Dr. Ballou from 2001 to 2003.

Cost Analysis. Executive MBA course (Auburn University) designed to give students entering executive positions exposure to ways that accounting and accountants can be effectively utilized within an organization. Topics include financial reporting, accounting choice, assurance, product costing, performance measurement, and risk management. Versions of the course taught by Dr. Ballou from 1999 to 2003.

Introduction to Managerial Accounting (co-developed with Dr. Dan L. Heitger, Auburn University). Undergraduate accounting course (Auburn University) designed to present innovative practices in managerial accounting to all Auburn University College of Business students and to encourage students to become accounting majors. Course was taught by Dr. Ballou in 2001.

CURRICULUM DEVELOPMENT MODULES CREATED

KPMG Department of Accountancy Summer Curriculum Grant Program (2020 – 2021)

The Potential Impact of Blockchain on Accounting. Module provides an overview of blockchain, including risks and controls and two cases on (1) cryptoasset proof of custody accounting and auditing issues based on Tesla's investment in Bitcoin in 2021 and (2) a blockchain pilot of the

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pharmaceutical supply chain by KPMG, IBM, Merck, and Walmart to address a law requiring pharmaceutical supply chain security and transparency by 2023.

Intelligent Automation Literacy for Accountants. Module provides overviews of the technologies, and accounting applications for the most relevant technologies likely to impact the accounting profession in the coming years. Cases of varying lengths and deliverables will be developed that will serve as use cases or ask students to apply aspects of the Department's Data-Driven Decision Making (3DM) Framework when working through them.

Isaac & Oxley CBL/KPMG Curriculum Development Initiative(described below)

The following four-class session modules were developed with Dan Heitger as part of the CBE/KPMG Curriculum Development Initiative. Each module was either taught by Brian Ballou or Dan Heitger in the Governance, Risk Management, and Reporting Course. All modules can be viewed on the KPMG University Connection Website—dates indicate posting date:

(<https://www.kpmguniversityconnection.com/business-administration>):

Transparently Communicating Enterprise Risk Management Effectiveness to Create Long-Term Value

Jan. 16, 2013

This module focuses on using sustainability reporting to communicate an organization's enterprise risk management effectiveness to its key stakeholders in order to increase long-term organizational value.

Identifying and Managing Stakeholder Relationships to Guide Strategic and Operational Decision Making

Dec. 20, 2012

This module provides students with an understanding of three important aspects of effective stakeholder management necessary to create long-term value.

Using Performance Measurement Techniques to Improve Enterprise Risk Management Effectiveness

Dec. 03, 2012

This module provides students with an understanding of how organizations can more effectively assess inherent and residual risks by applying a number of performance measurement techniques, such as activity-based costing, performance modeling, strategy maps, and balanced scorecards, that are used in some managerial accounting areas.

Enterprise Risk Management (ERM) Challenges in Regulated Industries--Financial Institutions

Aug. 28, 2012

This module explores Enterprise Risk Management (ERM) for financial institutions and the Federal Reserve's approach for evaluating banks using ERM ratings.

Understanding ERM and Assessing Inherent Risk

Jul. 23, 2012

Enterprise risk management (ERM) involves identifying and ultimately managing risks and seeking opportunities associated with the strategies of an organization.

Board of directors' role in corporate governance

Apr. 30, 2012

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Boards of directors' responsibilities are evolving as they face new pressures and challenges. This module illustrates how boards strive to better understand the expectations of the different shareholder types that they represent and other stakeholder concerns. The importance of board diversity also is emphasized in this module.

Executive leadership and control

Apr. 29, 2012

Commitment to sustainable long-term value starts from the top of an enterprise. This module explores how executive leadership is critical for developing values that represent what an organization represents and the boundaries that clearly demonstrate behaviors and resource usage that are not appropriate. Developing a risk philosophy and appetite is an important part of this process.

Crisis management in organizations

Apr. 28, 2012

Compared to the majority of risks an enterprise will face, crises are relatively unpredictable and improbable, but they are possibly fatal to the organization if not managed correctly. This module explores the importance of developing one or a few cohesive plan(s), uniform enough to be universally understood yet flexible enough to be able to adapt.

Evaluating and implementing risk response alternatives

Apr. 27, 2012

By taking a portfolio approach to risk management, enterprises can optimize, rather than minimize, inherent risks. However, if the inherent risks collectively fail to align with the enterprise's risk appetite, risk responses need to be implemented. This module explores how businesses use tools, including business process management (BPM), to effectively manage risks from a portfolio perspective.

OTHER CURRICULUM DEVELOPMENT

KPMG Materiality Case and Curriculum Module, 2014. Developed a case and accompanying classroom materials—teaching notes, PowerPoint presentation, etc.—for instructors and Firm recruiters to use to better prepare students to work with the challenging and important concept of materiality when performing professional service.

KPMG International Case Competition, 2014. Developed teaching notes for three published cases on the London Olympics, 2022 World Cup in Qatar, and fracking in Ireland that were used by partners serving as judges during the final cases competition in Rio de Janeiro, Brazil in April 2014.

Company Risk, Governance, and Accounting Case Studies, 2014. Developed 10 research cases similar in nature to those used for the ALPFA case competition during 2013-14. The cases materials are now developed for distribution to faculty and students based on the ALPFA cases over the years. KPMG LLP makes cases available for any faculty interested in using them on KPMG's University Portal.

KPMG ALPFA Case Studies/Business Understanding Cases, 2003 - 2013. Developed 105 research cases over the 11-year year period for KPMG to use in a two-day national case competition for a national student organization of minority accounting majors and other competitions. KPMG LLP has made cases available for any faculty interested in using them on KPMG's University Portal.

PROFESSIONAL TRAINING AND WORKSHOPS

KPMG Executive Education, 2023 – Present. Engaged to develop lead an 8-hour workshops offered in April, June, September and December virtually to accounting executives and managers nationally. The initial courses developed are for fair value accounting and GAAP updates. These courses include a wide range of challenging accounting topics that involves challenging professional judgments. Based on these courses, future plans include offering the courses live and to develop and offer a course on risk management for accounting executives.

KPMG Intern Seminars, 1999 – 2023 (except 2020 and 2021 during Covid). Along with Richard Tabor, Auburn University, presented a two-day seminar focusing on integrating business strategy and business process knowledge in auditing approaches for actual companies. Seminars presented to interns for KPMG from universities throughout the United States in different cities as follows. Approximately 10,000 interns representing more than 125 national universities have been instructed during the period in Atlanta, Boston, Chicago, Dallas, Denver, Houston, Los Angeles, Minneapolis, New Jersey, New York, Philadelphia, San Francisco, Seattle, Silicon Valley, Stamford, and Washington, D.C.

KPMG Virtual Internship Experience, 2020. Developed and delivered the content and video for 50 percent of the 2020 KPMG Virtual Internship Experience provided to all 2,300 of it summer interns in the United States. Along with Rick Tabor, Professor Emeritus at Auburn University, the five modules on interpersonal skills, business acumen-industry expertise, business acumen-understanding the client, data literacy, and professional judgment accounted for 45 hours of video presentations, readings, and exercise.

KPMG New-Hire Associate Audit Training, 2007-2019. One to two-week training sessions in Atlanta, Dallas, Los Angeles and Orlando presented to KPMG new hire associates as part of the firm's national training on applying the Firm's audit approach. COVID and a new integrated training facility in Orlando ended the program in 2020.

KPMG Senior Associate Training, 2005 – 2019. Training sessions in Atlanta, Chicago, Dallas, Minneapolis, and Orlando presented to KPMG senior associates as part of the firm's national Experienced In-Charge University on the topics of fair value, goodwill (and other intangible assets), impairment, cash flows, debt/equity, and investments. COVID and a new integrated training facility in Orlando ended the program in 2020.

Risk Assessment and Transparency Workshops, 2008 – 2014. Along with Dan Heitger, developed and delivered half and full day workshops that integrate risk management, stakeholder engagement, and business reporting to a variety of organizations, including Columbus Department of Public Utilities, Greater Cincinnati Water Works, Indiana Executive Systems, Nationwide Insurance, and Metropolitan Sewer District.

**WILLIAM ISAAC & MICHEL OXLEY CENTER FOR BUSINESS LEADERSHIP
(AND FORMER CENTER FOR BUSINESS EXCELLENCE)**

Founder, Co-Director, and Faculty Fellow of the Isaac & Oxley CBL/CBE. 2006 – 2022. The Isaac & Oxley CBL was formed in 2016 by Co-Directors Dr. Brian Ballou, Dr. Megan Gerhardt & Dr. Dan Heitger and involved efforts by the Farmer School Dean's Office and the Miami University Offices of the President, Provost, Institutional Relations, and University Advancement. The same roles were involved in the formation of the CBE in 2006 with Ballou and Heitger (but with different individuals in the roles). The actions and accomplishments of the Isaac & Oxley CBL/CBE to date testify as to the sizable brand reputation it continues to develop as an international academic thought-leader and the substantial positive benefits it provides to Miami University and its key stakeholders. The curriculum in the program includes and two Buck Rodgers Leadership Labs (taught by Gerhardt), one winter term study away program with two courses (led by all three Co-Directors and under development), and a senior governance and executive leadership capstone (led by Ballou and Heitger and under development). Voluntarily shifted role to Faculty Fellow in 2019 to help sustain the Center based on available resources. Engagement in the Center mostly the same with somewhat less day-to-day responsibility.

Isaac & Oxley CBL/CBE Advisory Board

The Isaac & Oxley CBL/CBE Advisory Board was formed in 2007 and consisted of the following during time as Co-Director and Faculty Fellow: Patty Basti (KPMG LLP—Cincinnati), Mike Belza (Tire Discounters), John Chevalier (Procter & Gamble), Teresa Cracas (Cincinnati Financial), Robin Everhart (Cintas—Cincinnati), : Carol Fox (Risk and Insurance Management Society—Ret.), Andy Goldstein (Willis Towers Watson—Chicago), Mark Halpin (KPMG LLP—Columbus), Paul Hinds (PricewaterhouseCoopers LLP—Chicago), Todd Henderson (Western & Southern Insurance—Cincinnati), Marty Igel (Cardinal Health—Columbus), Bob Johnson (Spirit Aerosystems—Tempe), Tim Johnson (Big Lots—Columbus), Michael Kennedy (Cardinal Health—Columbus), Bethmara Kessler (Limited Brands—Columbus), Connor Kohlenberg (West Monroe Partners—New York), Sam Korach (Cerebre—Cleveland); Matt Kramer (KPMG LLP—Columbus); Lori Kaiser (Kaiser Consulting—Columbus), Jen Kemp (Nationwide—Columbus), Linda Lake (Western & Southern Insurance—Cincinnati), Charles Landes (AICPA—Washington, DC), Mark Larson (KPMG—Louisville), Joe Mallin (Pay Governance—Atlanta), Dave Meyer (Ernst & Young LLP—Cincinnati), Kai Monahan (Nationwide Insurance—Columbus), Henry Montgomery (MontPac Consulting—Honolulu), Jim Naus (Indianapolis), Susan Naus (Indianapolis), Dub Nelson (Cincinnati), David Phillips (Cincinnati Works and Cintas BOD—Cincinnati), David Shade (EY LLP—Chicago), Don Sinko (Cleveland Clinic—Cleveland), Laura Thomas (American Electric Power (ret)—Columbus), Mike Wallace (Brown Flynn LLP), and Tom Westerfield (Dinsmore—Cincinnati).

Key Isaac & Oxley Initiatives

Efforts conducted from formation of CBE in 2006 through the Isaac & Oxley CBL 2022 included obtaining funding for operations; conducting discovery and applied research; organizing presentations and workshops involving company executives, Board members and undergraduate/graduate students interested in Isaac & Oxley CBL initiatives; funding faculty and students through grants and internships; and developing instructional cases and curriculum materials. A summary of key Isaac & Oxley CBL initiatives 2006-2022 follows:

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Inter-Disciplinary Case Competition (Still Leading for CBL—2013 – Present)

Received \$550,000 from Huntington Bank, Duke Energy's Foundation Board, and U.S. Bank to fund six Inter-Disciplinary Case Competition events. The program now involves CBL Student Fellows and other interested students along with a team from Indiana University and in the past has involved combinations of Indiana University, Miami University, the University of Cincinnati and Xavier University. The cases, developed by the Isaac & Oxley CBL Co-Directors in collaboration with other faculty, are inter-disciplinary in nature and focus on the Isaac & Oxley CBL values to effectively develop successful outcomes. It concludes with the top team from each university gathering in Oxford to present solutions to executives from Duke Energy and Huntington Bank.

Individual, Team, and Executive Leadership Workshops

The formal leadership development activity in the Center are three weekend labs for student fellows that focus on individual, team, and executive leadership, respectively. Gerhardt leads the first two labs and Ballou and Heitger run the Executive Leadership Lab, which focuses on cases studies that illustrate the key topics covered in the executive leadership courses taught in the Masters of Accountancy program.

Annual Leadership Day/Executive Conference

Leadership Day in Cincinnati (2019) and previously was held annually on campus as Executive Conference focuses on current challenges and best practices associated with the vision, mission, and values of the Isaac & Oxley CBL. The Center held 13 annual events (2005 – 2017). The conferences brought together business leaders, Miami University undergraduate and undergraduate students from all business disciplines, and Miami University faculty interested in developing future business leaders with the values of the Center. A keynote speaker and professional panel with expertise in numerous industries were showcased at each Conference.

Farmer Team Initiative

A team of CBL Student Fellows developed a suite of materials available to faculty via Canvas under the guidance of Megan Gerhardt based on their experience in the CBL team leadership labs that can be provided to other FSB students, including Freshmen in the First-Year Integrated Core, Business Organizations, and other classes or student organizations based on faculty or organizational demands.

Leadership Assessment

A hallmark of The Isaac and Oxley CBL is the ability for students to showcase the ways they have applied and developed their leadership abilities. Qualtrics 360 is an advanced, 360-degree feedback tool that allows CBL students to complete ongoing self-assessments on their leadership capabilities, as well as receive leadership feedback from relevant others (supervisors, teammates, co-workers, etc.).

Sponsored Student Fellows Program

This program focused on giving students tangible leadership development experiences by providing them with opportunities to interact with professionals and actively participate in designing and executive Isaac & Oxley CBL initiatives. Companies and individuals fund students' experiences and leadership opportunities for \$2,500 per year.

- During 2014, EY sponsored two Fellows and the CBE Advisory Board sponsored one Fellow
- During 2015, EY and KPMG each sponsored two Fellows, Willis Towers Watson sponsored one Fellow, and the CBE Advisory Board sponsored one Fellow.

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- During 2016-17, EY and KPMG each are sponsoring two Fellows, Willis Towers Watson is sponsoring one Fellow, Textron sponsors one Fellow, the Advisory Board is sponsoring one Fellow, and there are three Buck Rodgers Fellows.

These students work with faculty, professionals, and peers to help lead all Isaac & Oxley CBL initiatives. Funds for other Isaac & Oxley Student Fellows come from other Center funds. There are 45 CBL Student Fellows in 2016-17 working to various extents on CBL Student Initiatives. Based on challenges funding students through University policies, a change was made to stop funding fellows directly to cover all Fellow costs for labs, field trips, and other Center related activities

Sustainability and Stakeholder Accountability

Isaac & Oxley Fellows are working with the Miami University Sustainability Committee to help achieve its Sustainability Commitments and Goals for the University. Ballou has been on the Sustainability Committee since 2015 and one or two Fellows also have been on the Committee each year. Fellows have worked on a number of projects, including surveying Miami alumni working in sustainability on how Miami should proceed with sustainability initiatives, working with Miami's Director of Sustainability to develop and administer a sustainability literacy survey to students, and working with the FSB Dean's Office to develop a process for stakeholder engagement that resulted in an article published in an issue of *The Journey* in 2018.

Curriculum Development Initiative (CDI)

Received \$240,000 from KPMG and its Foundation from 2007-2013 to develop innovative and integrative curriculum modules that link the areas of corporate governance, risk management, and/or business reporting to other disciplines, such as management information systems, economics, strategic management, anthropology, statistics, and geology. Curriculum modules are available free of charge to universities around the globe.

Invited Center Presentations and Meetings

The CBE Co-Directors have visited or interacted with over 3,000 executives from more than 800 different organizations either on-site, through phone conversations, or at professional meetings. The CBE Co-Directors have been invited to deliver numerous presentations at various corporate headquarters and other organizations, including:

American Electric Power (Headquarters in Columbus, OH); *Business for Social Responsibility* (Headquarters in San Francisco); *Cardinal Health* (Headquarters in Columbus, Ohio); *Chartered Institute of Management Accountants* (Headquarters in London); *Chiquita* (Headquarters in Cincinnati at the time); *Cincinnati Bell* (Headquarters in Cincinnati); *Cincinnati Financial* (Headquarters in Cincinnati); *Cincinnati Works* (Headquarters in Cincinnati); *Cintas* (Headquarters in Mason); *Cleveland Clinic* (Cleveland); *CTI Clinical Trial and Consulting Services* (Headquarters in Cincinnati); *Convergys* (Headquarters in Cincinnati); *Costco* (Headquarters in Issaquah, Washington); *Crowe Horwath LLP* (Headquarters in Chicago); *Dinsmore & Shohl* (Headquarters in Cincinnati); *Duke Energy* (Headquarters in Charlotte, North Carolina); *DuPont* (Headquarters in Wilmington DE); *Eli Lilly* (Headquarters in Indianapolis); *Ernst & Young LLP* (U.S. Headquarters in Washington, D.C.); *Estee Lauder* (Headquarters in New York); *Federal Reserve Bank* (Cleveland); *Fifth Third Bank* (Headquarters in Cincinnati); *General Electric* (Cincinnati); *Generation Investment Management* (International Headquarters in London); *The House of Lords* (London); *Huntington Bank* (Headquarters in Columbus); *Institute of Chartered Accountants of England and Wales* (Headquarters in London); *KPMG LLP* (London); *KPMG LLP* (U.S. Headquarters in New York); *KPMG Risk Share Forum* (New York); *Kraft Foods* (Headquarters in Chicago); *Limited Brands* (Headquarters in Columbus, Ohio); *Macy's* (Headquarters in Cincinnati); *Bank of New York Mellon*

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(Pittsburgh); *Nationwide* (Headquarters in Columbus, Ohio); *Nielson* (Cincinnati); *Northern Trust* (Headquarters in Chicago); *Prince of Wales Accounting for Sustainability Forum* (St. James's Palace in London); *Progressive Insurance* (Headquarters in Cleveland); *Schneider Electric* (North American Headquarters in Chicago); *Reuters* (New York); *Sogeti* (Headquarters in Dayton); *Sterling Partners* (Headquarters in Chicago); *The University of Hawaii and Chaminade College* (along with Congressman Michael Oxley in Honolulu); *U.S. Congress* (Washington, D.C.); *Walmart* (Global Headquarters in Bentonville, Arkansas)

SERVICE

Miami University, All Isaac & Oxley CBL/CBE activities represent service and relationship building on behalf of one or more key Miami University stakeholders. Please see that section for descriptions of significant additional service activities.

Miami University

- Sustainability Committee, 2015 – 2024. FSB representative member Committee (along with a CBL Fellow) that developed a Sustainability Plan for President Crawford in 2019, a follow-up recommendation for becoming Carbon Neutral in 2020 and worked with the Committee for the 2020 CBL Inter-Disciplinary Case Program involving suggestions for implementing the 2019 Sustainability Plan.
- Committee on Faculty Research, 2014-16. Member on committee serving as an alternate since Dan Heitger also on committee. Primary role is helping assess submissions for University research grant program.

Miami University, Farmer School of Business

- FSB MBA Steering Committee, 2022 – Present. Chair of Committee (as Faculty Director of MBA) that includes 12 members across a number of stakeholders including MBA administrators, MBA faculty, in-person and online MBA students, and professionals (also MBA alumni).
- FSB MBA Ad-Hoc Task Force, 2021-22. Chair of Committee (as Faculty Director of MBA) that includes other faculty, professionals, and alumni to discuss strategic and curriculum innovation for the MBA programs at Miami University.
- FSB Divisional Promotion and Tenure Committee, 2019 – 2022 and 2010 – 2013. Member of committee charged with providing feedback on promotion and tenure candidates to the Dean.
- FSB Dean's Search Committee 2019-2020. Member of ad hoc committee formed to work with the search firm to identify, interview, and recommend candidates to be brought to campus for the 2020 FSB Dean opening.
- FSB Research Committee, 2012-2019. Member and Chair (2015-19) of committee charged with recommending research grants and selecting FSB research awards to junior and senior faculty.
- FSB Finance Department Promotion & Tenure Committee, 2015-18. Member and Chair (2016 – 18). Asked to serve on this committee and then as chair based on challenges within the Finance Department, coupled with having an interim Chair of the Department during that time period. Presided over a number of challenging cases and worked carefully with other committee members external to the department and the Dean's Office to ensure a fair process was followed.
- FSB Teaching & Pedagogy Committee, 2016 – 2017. Member of committee charged with demonstrating and showcasing the innovative curriculum and pedagogy being taught across departments and faculty within the Farmer School.
- Ad Hoc Professorship Committees, 2013 – 2018. Member of committee charged with assessing candidates for a number of available professorships, including those associated with FSB, Finance, Economics, and Accounting.

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- Evaluation of Faculty Committee, 2010 – 2015. Member of committee charged with performing evaluations of department chairs and FSB administrators.
- Promotion and Tenure Committee, 2010 – 2013. Member of committee charged with providing feedback on promotion and tenure candidates to the Dean.
- Assessment Committee, 2007 – 2010. Member of committee charged with ensuring proper assessments are occurring from accreditation purposes.
- Business Honors Committee, 2004 – 2010. Member of committee charged with planning, developing, and implementing a Business Honors Program.

Miami University, Farmer School of Business, Department of Accountancy

- External Engagement Committee, 2022 – Present. Member of committee focused on developing more effective communication channels, relationships, and fund raising opportunities for key external stakeholders.
- Educational Experience Committee, 2021 – 2022. Chair of committee that expands former Curriculum Committee to include co-curricular experiences. The Department shifted its “committee” structure to a “business process” focus to ensure key stakeholders are the focus of faculty service initiatives going forward.
- Curriculum Committee, 2007 – 2021. Chair of committee charged with assessing current curriculum as part of separate Department AACSB accreditation and proposing changes to curriculum for faculty deliberation and approval. Since 2013, this committee has been working diligently to adapt the curriculum to the emerging data-driven decision making environment
- Personnel Committee, 2012 – 2013. Member of committee charged with overseeing and guiding the departmental recruiting process, as well as evaluation of tenure-track accounting faculty.
- Masters of Accountancy Graduate Program Faculty Director, 2010-2011. Faculty member in charge of Miami University’s Masters of Accountancy graduate program.
- Strategic Planning Committee, 2004 – 2006 and 2013 – present. Chair of committee charged with working with the faculty in creating, implementing, and monitoring a strategic plan for the department.
- Faculty Development Committee, 2005 – 2010

Miami University, Department of Accountancy, 2005-2007, 2009, 2013-18. Presented to the *Accounting Advisory Group* regarding the creation and subsequent activities of the Center for Business Leadership at Miami University and to update on the progress on the Department’s curriculum evaluation and evolution to a data-driven decision-making environment.

Additional service work performed while at Auburn University and Michigan State University.

PROFESSIONAL AFFILIATIONS

- Certified Public Accountant, State of Indiana, 1991
- American Accounting Association
- Auditing Section of the AAA
- Accounting, Behavior, and Organizations Section of AAA
- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Corporate Responsibility Officers Association

Summary of Teaching Evaluations – Brian Ballou
Miami University: 2004 – Present—[scores based on a scale of 0 (inferior) to 4 (superior)]
 Each Row Represents the Averages Across All Sections Taught of the Given Course

Course/Number/Term	Overall Rating of Instructor	Preparedness of Instructor	Enthusiasm of Instructor	Exams Covered Challenging Concepts	Handled Student Questions Effectively	High Academic Standards in Class	Course Challenged Student to Think
Intro to Financial Accounting 221 ^a ; 2024- <i>Undergrad</i>	3.86 (3.47) ^c	4.00 (3.71)	4.00 (3.77)	3.64 (3.70)	3.71 (3.61)	3.86 (3.71)	3.57 (3.64)
Financial Statement Auditing 453 ^a ; 2004-2018- <i>Undergrad</i>	3.85 ^b (3.35) ^c	3.91 (3.66)	3.95 (3.68)	3.87 (3.62)	3.88 (3.49)	3.89 (3.59)	3.85 (3.52)
Managerial Cost Accounting, 333 ^a ; 2016-2017— <i>Undergrad</i>	3.80 ^f (3.51) ^c	3.90 (3.58)	3.90 (3.58)	3.77 (3.59)	3.80 (3.43)	3.80 (3.54)	3.80 (3.43)
Strategy-Based Consulting, 490 ^h ; 2018-2023— <i>Undergrad</i>	3.99 ^h (3.62) ^c	3.99 (3.74)	3.99 (3.76)	3.87 (3.70)	3.99 (3.75)	3.98 (3.75)	3.99 (3.71)
Executive Leadership & Control 655; 2004-2023— <i>MAcc Program</i>	3.81 ^g (3.35)	3.90 (3.46)	3.94 (3.44)	3.78 (3.54)	3.80 (3.24)	3.83 (3.48)	3.81 (3.32)
Graduate Assurance 643 2020—2024-- <i>MAcc Program</i>	3.80 ⁱ (3.47)	3.94 (3.71)	3.95 (3.77)	3.79 (3.70)	3.83 (3.61)	3.89 (3.71)	3.85 (3.64)
Accounting for Managers 611; 2009-2022— <i>MBA</i>	3.86 ^d [3.38]	3.89 [3.54]	3.92 [3.63]	3.72 [3.49]	3.80 [3.33]	3.59 [3.48]	3.72 [3.39]
Business Risk Management 647; 2022-24— <i>MBA</i>	4.00 ^j [3.38]	4.00 [3.62]	4.00 [3.65]	3.95 [3.48]	4.00 [3.45]	3.77 [3.63]	3.83 [3.53]

^a Each of these ACC 453 and 333 sections was taught using an interactive pedagogy (e.g., heavy use of cases and research articles, strong emphasis on student participation, group presentations and papers, etc.).

^b Average scores for Brian Ballou from 2004 through 2018 (32 sections)

^c Average scores for the Department of Accountancy at Miami University Business [or for PMBA program for ACC 611] during most recent year are shown in ().

^d MBA scores were changed to a 1-5 scale starting Fall 2013 because a different system had to be employed given timing issues associated with mandatory online evaluations at Miami University. All responses starting in Fall 2013 were converted to a 4-point scale for consistency. Also, MBA 611 courses team taught with Dan Heitger so scores reflect both instructors (15 sections).

^f Average scores for Brian Ballou from 2016 through 2017 (6 sections—taught only spring 2016 and spring 2017 to cover a faculty shortage for 333)

^g Average scores for Brian Ballou from 2004 through 2022 (29 sections)

^h Average scores for Brian Ballou for Winter Term Study Away in Chicago (2023, 2022, 2020), virtual (2021), and Cincinnati (2018)

ⁱ Average scores for Brian Ballou from 2020 through 2023 (8 sections)

^j Course offered online in Fall 2022 and in-person in Spring 2023.

^k Course offered first time in Spring 2024

NOTE: Average Teaching Scores Not Materially Different across courses or semesters while at Miami University nor for Courses Not Shown but Taught at University of Illinois at Urbana-Champaign, Auburn University, Grand Valley State University, or Michigan State University. GPAs for all courses within relevant ranges for ACC course/level averages for undergraduate and MAcc and for PMBA. Additional details for specific semesters available upon request.

