

Dan L. Heitger

Deloitte Professor of Accountancy &
William Isaac & Michael Oxley Center for Business Leadership Co-Founder & Co-Director
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EDUCATION, EXPERIENCE & VALUES

Ph.D., Accounting, Michigan State University, 2000.

BS, cum laude in accounting, minor in mathematics, Indiana University, 1993.

2016 – Present *Miami University*, Co-Founder and Co-Director Isaac & Oxley CBL
2013 – Present *Miami University*, Deloitte Professor of Accounting
2011 – 2012 *Miami University*, Professor
2006 – 2016 *Miami University*, Co-Founder & Co-Director, Center for Business Excellence
2007 – 2010 *Miami University*, Associate Professor
2004 – 2006 *Miami University*, Assistant Professor
2002 – 2003 *Indiana University*, Visiting Assistant Professor
1999 – 2003 *Auburn University*, Assistant Professor
1993 – 1999 *Michigan State University*, Ph.D. Student; Research/Teaching Assistant
1992 *Ernst & Young*, Indianapolis, IN, Audit Intern

My professional goal is to improve organizations' financial decision making and develop 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. My research, teaching, and service efforts—including my work as the Co-Director of the *William Isaac & Michael Oxley Center for Business Leadership* (www.fsb.miamioh.edu/CBL) pursue this goal.

Ongoing activities focus on improving organizational decision-making, values-based problem solving, and strategic execution. Values embedded in all professional activities include:

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

EXECUTIVE SUMMARY OF KEY ACCOMPLISHMENTS

Co-Founded (with Brian Ballou and Megan Gerhardt) Isaac & Oxley CBL in 2016; previously Co-Founded the CBE in 2006 (with Brian Ballou). Combined summary statistics (2006-2019):

- Bequests from Named Center Donors William Isaac & Michael Oxley (2016) = \$3,000,000
- Operating Funds Received from Gifts and Registration Fees (2006-2019) = \$1,350,000
- Research Grants Received from Federal Government = \$1,178,000 for DHS Grant
- Number of undergraduate and graduate student interactions at Center events: 1,075
- Number of Faculty and Administrators Interacting with Center Co-Directors: 140
- 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: 30

- The CBL co-directors work with 50 high performing student fellows (all business majors and years) to develop their individual, team, and executive leadership abilities through intensive **Classroom Leadership Labs** and **Experiential Leadership Opportunities** with business professionals.
- The CBL **Leadership Day** exposes CBL student fellows to the challenges of effective executive leadership. Leadership Day brings students together with business leaders for a day-long interactive session on how to utilize a values-based leadership perspective to solve complex challenges.
- The CBL **Inter-Disciplinary Student Case Program** develops students' ability to perform more effectively in *unstructured decision environments* using an *inter-disciplinary perspective*. The semester-long program, begun in 2012, concludes with students from Indiana University, Miami University, the University of Cincinnati and Xavier University presenting their final solutions to executives. Duke Energy and Huntington Bank have sponsored the program for a total of \$445,000.
- Received a Department of Accountancy **Curriculum Innovation Grant** (2019) to learn how leading companies integrate management accounting analyses and data analytic tools to better inform decision making. Survey and interview results inform accounting curriculum innovation.
- Developed and successfully delivered upper-level managerial accounting course (ACC 333) in an online format. As students increasingly prefer an online environment during winter/summer terms, Miami University benefits from offering high quality, rigorous online courses during these terms.
- Co-authored (along with Brian Ballou) the cases used for KPMG's annual International Case Competition from 2015 – 2018. This program involves approximately 7,000 business students from leading business schools across the globe with the finals being held in different global locations (Dubai 2015-2016, Lisbon 2017, and Kuala Lumpur 2018).
- Commissioned by leading accounting and risk management groups—American Institute of Certified Public Accountants (300,000 individual members), the Committee on Sponsoring Organizations (600,000 member organizations), and Risk and Insurance Management Society—to co-author whitepapers in risk management, performance measurement, and sustainability.
- Received a **Department of Accountancy Grant** (2013-2015 with Drs. Ballou and Stoel) to help faculty adapt their curriculum to the emerging data-driven environment. Interviewed executives and scholars; administered and analyzed survey results of 400 FSB alumni; held faculty workshops to foster innovation; and published the results in a high quality pedagogical accounting journal.
- CBL received \$240,000 from EY to develop and deliver an annual three-day **Business Excellence Summit** at Miami University for 50 of the top business students from North America. The Firm quadrupled its size and moved it to Washington, D.C. as its Emerging Leaders Summit. 2008–2015.
- CBL received \$240,000 from KPMG from 2007-2013 to develop innovative curriculum modules that link corporate governance, risk management, and business reporting to data analytics, economics, strategic management, anthropology and statistics. Modules available to all universities.
- Named Deloitte Professor of Accountancy at Miami University's Farmer School of Business, 2013.
- Recipient of the *Lybrand Medal* research award from the Institute of Management Accountants for "Measuring the Costs of Responding to Business Risks" published in *Management Accounting Quarterly* (2009), which is given annually to the journal's "most outstanding article". Recipient of the *Certificate of Merit* research award from the IMA for my research. 2010, 2009, 2008, and 2004.
- Invited to serve on AICPA's Sustainability Initiative Strategic Advisory Panel. Criteria for invitation include being recognized as a "thought leader with expertise in the implementation of sustainability initiatives and in sustainability accounting, reporting, and assurance issues." 2009-13.

- Invited to serve as a Co-Chair of the Top 100 Methodology Committee of the CROA Board of Governors, which produces the annual 100 Best Corporate Citizens list; 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.
- Recipient of the Yale University Governance Forum's *Millstein Rising Star of Corporate Governance* award. The award "Recognizes young professionals new to corporate governance, from the many bodies that comprise the global world of corporate governance, who are making an impact as outstanding analysts, experts, activists, or managers." Candidates were assessed on criteria such as "past accomplishments and thought leadership; future projects and endeavors; reputation among existing industry leaders; and potential to influence the industry in the future." Only one academic was selected as a Millstein Award recipient. 2008.
- 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.
- Selected by Miami University Provost and Farmer School of Business Dean 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.

RESEARCH

Department and Miami University Leadership

I help lead the Department and serve the University in research in several ways. I have served on the Miami University Committee on Faculty Research (CFR), as well as the Chair of the Business, Education and Social Sciences subcommittee of the FRC Committee. As a senior faculty member, as well as CBL co-director, I mentor junior faculty by providing data sources and facilitating professional interactions (e.g., for experimental or field study participants). I also publish with junior faculty utilizing insights developed from my extensive experiences co-directing the CBL.

Areas of Interest

My research examines the interrelationships between incentive systems, corporate governance, strategy execution, enterprise risk management, performance measurement, stakeholder engagement and reporting, and assurance. The professional relationships developed as CBL Co-Director have been very conducive in building unique research partnerships and expertise in the above areas. My research has been published in high-quality outlets, including highly-ranked academic accounting journals (e.g., *Behavioral Research in Accounting*, *Accounting Horizons*, *Journal of Accounting and Public Policy*), highly-ranked business journals (e.g., *Harvard Business Review*), highly-ranked accounting pedagogical journals (e.g., *Issues in Accounting Education*) and prestigious, high exposure professional outlets (e.g., KPMG International Cases; White Paper series by AICPA).

Publications

- (1) Heitger, A., Heitger, D., and L. Heitger. 2020. Driving Performance in the Retail and Banking Industries: The Consequences of Dysfunctional Management Control Systems at W. T. Grant and Wells Fargo. Forthcoming in *Issues in Accounting Education*.
- (2) Reffett, A., Ballou, B., Heitger, D., Heitger, L., and J. Pyzoha. 2020. "The Effects of Experience and Client-Preferred Outcomes on Accountants' Complex Loss Valuation Judgments." Forthcoming at *Journal of Forensic Accounting Research*.
- (3) Ballou, B., Chen, P., Grenier, J., and D. Heitger. 2019. Sustainability Assurance Link to Reporting Quality. *Journal of Accountancy*. (10 October): <https://www.journalofaccountancy.com/news/2019/oct/sustainability-assurance-link-to-reporting-quality-201919354.html>
- (4) Ballou, B., Chen, P., Grenier, J., and D. Heitger. 2018. Corporate Social Responsibility Assurance and Reporting Quality: Evidence from Restatements. *Journal of Accounting and Public Policy*. 37: 167-188.
- (5) Ballou, B., Heitger, D. and D. Stoel. 2018. Data- Driven Decision-Making and Its Impact on Accounting Undergraduate Curriculum. *Journal of Accounting Education*. 44: 14-24.
- (6) Stoel, D., Ballou, B., and D. Heitger. 2017. The Impact of Quantitative vs. Qualitative Risk Reporting on Risk Professionals' Strategic and Operational Risk Judgments. *Accounting Horizons*, Vol. 31 (4): 53-69.
- (7) Ballou, B., Gerhardt, M., and D. Heitger. 2017. Effectively Managing Outsourcing Risk by Engaging Service Providers that Have Effective Internal Controls Verified by an Independent Attester. *The Credit and Financial Management Review*. Credit Research Foundation. Vol. 23 (1).
- (8) Ballou, B. and D. Heitger. 2017. Developing and Applying Expertise to Dubai's Upscale Hospitality Industry: Jumeirah Hotels and Dubai Parks and Resorts, KPMG University Connection: (https://www.kpmguniversityconnection.com/University/view/curriculum/?module_id=128) Invited by KPMG and reviewed by a team of international partners from KPMG LLP.
- (9) Ballou, B. and D. Heitger. 2016. Achieving Strategic and Performance Objectives at Emirates Airlines, KPMG University Connection: (https://www.kpmguniversityconnection.com/University/view/curriculum/?module_id=3) Invited by KPMG and reviewed by a team of international partners from KPMG LLP.
- (10) Ballou, B., Heitger, D., and C. Landes. 2013. "Accounting for the Sustainability Cycle," New York: American Institute of Certified Public Accountants (aicpa.org/FRC): (http://www.aicpa.org/InterestAreas/FRC/AssuranceAdvisoryServices/DownloadableDocuments/Sustainability/Whitepaper_Accounting_for_the_Sustainability_Cycle.pdf) Invited white paper by AICPA and reviewed by external experts selected by AICPA.

- (11) EY (Craig Faris, Brian Gilbert, and Brendan LeBlanc) and Miami University (B. Ballou and D. Heitger). 2013. “Demystifying Sustainability Risk: Integrating the Triple Bottom Line into an Enterprise Risk Management Program,”. The Committee of Sponsoring Organizations of the Treadway Commission: (https://www.coso.org/documents/COSO-ERM%20Demystifying%20Sustainability%20Risk_Full%20WEB.pdf)
Invited white paper by COSO and reviewed by external experts and COSO members.
- (12) Krzus, M., Brian B., and D. Heitger. 2013. “The Economics of Sustainability Initiatives”. New York: American Institute of Certified Public Accountants: (<https://pdfs.semanticscholar.org/04d7/06650af375ace56634e59440741e5544f31f.pdf>)
Invited white paper by AICPA and reviewed by external experts selected by AICPA.
- (13) Stoel, D., Ballou, B., and D. Heitger. 2013. “Risk Reports and Perceptions”, New York: Risk and Insurance Management Society (RIMS): (https://www.rims.org/RiskKnowledge/RISKKnowledgeDocs/RIMSRiskReportsAndPerceptions_1152013_11321.pdf)
Invited white paper by RIMS and reviewed by external RIMS risk management experts.
- (14) Ballou, B., Heitger, D., and T. Eaton. 2013. “Schneider Electric North America: Demonstrating the Business Value of Safety, Health and Environmental Programs”. 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: (<http://www.campbellaward.org/wp-content/uploads/2017/06/SchElc-Case-Study-Teaching-Notes.pdf>)
- (15) Ballou, B., Casey, R., Grenier, J., and D. Heitger. 2012. “Exploring the Perceived Effectiveness of Sustainability Initiatives: Opportunities for Accounting Research.” *Accounting Horizons*, Vol. 26 (2): 265-288. Citations: 79.
- (16) 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. Citations: 5.
- (17) Schultz, T., and D. Heitger. 2011. “Can Your Business Afford *Not* to Go Green?” *The CPA Journal*. November. Citations: 2.
- (18) Booker, D., Heitger, D., and T. Schultz. 2011. “The Effect of Causal Knowledge on Individuals’ Perceptions of Nonfinancial Performance Measures in Profit Prediction”. *Advances in Accounting*. Vol. 27 (1): 1-9. Citations: 6.
- (19) Heitger, D., B. Ballou, and T. Schultz. 2010. “The Actions to Value Framework: Linking Managerial Behavior to Organizational Value.” *Management Accounting Quarterly*. Vol. 11 (4): 1-9. Citations: 2.
- (20) Ballou, B., Heitger, D., and L. Donnell. 2010. “Creating Effective Dashboards: How Companies Can Improve Executive Decision Making and Board Oversight.” *Strategic Finance*. March: 27-32. Citations: 13.

- (21) Ballou, B., Heitger, D., and T. Schultz. 2009. "Measuring the Costs of Responding to Business Risks." *Management Accounting Quarterly*. Vol. 10 (2): 1-11. Citations: 3.
- (22) Heitger, L., and D. Heitger. 2008. "Incorporating Forensic Accounting and Litigation Advisory Services into the Classroom". *Issues in Accounting Education* Vol. 23 (4): 561-572. Citations: 19.
- (23) Heitger, L., and D. Heitger. 2008. "Jamestown Electric Supply Company: Assessing Customer Profitability". *Issues in Accounting Education* Vol. 23 (2): 261-280. Citations: 5.
- (24) Ballou, B. and D. Heitger. 2008. "Kofenya: The Role of Accounting Information in Managing the Risks of a New Business," *Issues in Accounting Education* Vol. 23 (2): 211-228. Citations: 3.
- (25) Ballou, B., Cashell, J., and D. Heitger. 2008. "Alternatives for Addressing Major Challenges in Teaching Introductory Auditing Courses," *Journal of Accounting Education*. Vol. 26: 231-244. Citations: 6.
- (26) Ballou, B., and D. Heitger. 2008. "Integrating Governance, Risk, and Reporting to Create Long-Term Value". *Strategic Finance* (May): 36-41. Citations: 7.
- (27) Ballou, B., and D. Heitger. 2008. *Coordinating Risk Management and Performance Measurement*. A Bureau of National Affairs Research Portfolio. Washington, D.C.: Bureau of National Affairs.
- (28) Ballou, B., J. Cashell, and D. Heitger. 2008. "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. Citations: 12.
- (29) Heitger, D. 2007. "Estimating Activity Costs: How the Provision of Accurate Historical Activity Data from a Biased Cost System Can Improve Managers' Cost Estimation Accuracy". *Behavioral Research in Accounting* Vol. 19: 133-159. Citations: 15.
- (30) Booker, D., Drake, A. and D. Heitger. 2007. "New Product Development: How Cost Information Affects Designer Focus and Behavior in a Multiple Objective Setting". *Behavioral Research in Accounting* Vol. 19: 19-41. Citations: 27.
- (31) Ballou, B., and D. Heitger. 2006. "Tapping a Risky Labor Pool". *Harvard Business Review* (December): 28-30.
- (32) Ballou, B., D. Heitger, and C. Landes. 2006. "The Future of Corporate Sustainability Reporting: A Rapidly Growing Assurance Opportunity". *Journal of Accountancy* (December): 65-74. Citations: 269.
- (33) Ballou, B., P. Brewer, and D. Heitger. 2006. "Integrating the Balanced Scorecard and Enterprise Risk Management". *Internal Auditing* (May-June): 34-38.
- (34) Ballou, B., and D. Heitger. 2005. "A Cognitive Characterization of Audit Analytical Procedures Under Strategic-Systems Auditing". *Journal of Theoretical Accounting Research* 1 (Fall): 1-37.

- (35) Ballou, B. and D. Heitger. 2005. "Practical Enterprise Risk Management: A Building Block Approach for Implementing COSO". *Management Accounting Quarterly* (Winter, Volume 6, Issue 2): 1-10. Citations: 57.
- (36) Haka, S. and D. Heitger. 2004. "International Managerial Accounting Research: A Contracting Framework and Opportunities". *The International Journal of Accounting* Vol. 34 (1): 21-69. Citations: 11.
- (37) Heitger, D., and B. Ballou. 2003. Pro Forma Earnings: Adding Value or Distorting Perception? *The CPA Journal* (March): 44-47. Citations: 1.
- (38) Ballou, B., Heitger, D., and R. Tabor. 2003. "Nonfinancial Performance Measures in the Healthcare Industry". *Management Accounting Quarterly* (Fall, Volume 5, Issue 1): 11-16. Citations: 18.
- (39) Wilson, A. and D. Heitger. 2002. "Financial Statement Impact of New Accounting for Business Combinations and Intangible Assets". *Ohio CPA Journal* Vol. 61 (Issue 1): 52-54. *Ohio CPA Journal* Vol. 61 (Issue 1): 52-54.
- (40) Wilson, A. and D. Heitger. 2002. "Hedge of Forecasted Foreign-Currency-Denominated Transactions". *Ohio CPA Journal* Vol. 61 (Issue 2): 57-58.
- (41) Wilson, A. and D. Heitger. 2002. "Accounting for Hedges of Foreign Currency Exposures". *Balance Sheet* Vol. 10 (Issue 1): 33-37. Citations: 1.
- (42) Ballou, B., Heitger, D. and R. Tabor. 2001. "A Process for Understanding a Business and its Industry". *The CPA Journal* Vol. 71 (Issue 8): 36-41. Citations: 1.
- (43) Wilson, A. and D. Heitger. 2001. "Running the Annual Tests for Impairment of Acquisition Goodwill". *Mergers & Acquisitions* Vol. 36 (Issue 11): 38-40. *Mergers & Acquisitions* Vol. 36 (Issue 11): 38-40.

Financial Press and Mass Media Published Articles

- (44) Isaac, W., Ballou, B., and D. Heitger. "The Great Fiscal Crisis is Obama's Opportunity." CNBC.com. 2010 (December 2). www.cnbc.com.

Working Papers

- (45) Reffett, A., Ballou, B., Heitger, D., and L. Heitger. 2020. "Auditors' Judgments versus Decisions for Management Estimates." Working Paper. Miami University.
- (46) Ballou, B., Heitger, D., and D. Sinko. 2020. "How Business Process Accounting Reveals Improved Patient Outcomes and Increased Value at Cleveland Clinic." Working Paper. Miami University.
- (47) Ballou, B. and D. Heitger. 2020. "Creating Long-Term Organizational Value by Consistently Communicating Reputational Drivers to Key Stakeholders." Working Paper. Miami University.

- (48) Ballou, B., De Meyst, K., Grenier, J., and D. Heitger. 2020. "The Impact of Stakeholder Engagement Reporting Methods on Stakeholder Decisions." Miami University. Working paper.

Works in Progress

- (49) Grenier, J., Ballou, B., Bierstaker, B., and D. Heitger. "Investor Decisions and Confidence based on Sustainability Reporting and Assurance." Collecting pilot data. Miami University

Other Published Works

- (50) Mowen, M., Hansen, D., and D. Heitger. *Managerial Accounting: The Cornerstone of Business Decision Making*. 7th Edition. 2018. Cengage: Mason, OH.
- (51) Mowen, M., Hansen, D., and D. Heitger. *Cornerstones of Managerial Accounting*. 6th Edition. 2015. South-Western: Mason, OH.
- (52) Mowen, M., Hansen, D., and D. Heitger. *Cornerstones of Managerial Accounting*. 5th Edition. 2013. South-Western: Mason, OH.
- (53) Rich, J., Jones, J., Heitger, D., Mowen, M., and D. Hansen. *Cornerstones of Financial & Managerial Accounting*. 2nd Edition. 2011. South-Western: Mason, OH.
- (54) Mowen, M., Hansen, D., and D. Heitger. *Cornerstones of Managerial Accounting*. 4th Edition. 2011. South-Western: Mason, OH.
- (55) Rich, J., Jones, J., Heitger, D., Mowen, M., and D. Hansen. *Cornerstones of Financial & Managerial Accounting*. 1st Edition. 2009. South-Western: Mason, OH.
- (56) Mowen, M., Hansen, D., and D. Heitger. *Cornerstones of Managerial Accounting*. 3rd Edition. 2008. South-Western: Mason, OH.
- (57) Heitger, D., Mowen, M., and D. Hansen. *Fundamentals Cornerstones of Managerial Accounting*. 1st Edition. 2007. South-Western: Mason, OH.

External Research Grants Awarded

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 safety, health, and environmental best practices. Grant was awarded to write a business case for distribution to business schools.

Bureau of National Affairs' *Accounting Policy & Practice Series* Grant. Awarded \$30,000 (along with Dr. Ballou and Dr. Eaton) in 2007 to author a 300-page research monograph that integrates enterprise risk management, performance measurement, and corporate sustainability reporting.

The KPMG/University of Illinois Business Measurement Case Development and Research Program. Received \$50,000 (along with Dr. Ballou and Dr. Tabor) in 2002 to help integrate business models and strategic analysis to enable auditors to develop better financial reporting expectations.

Internal Grants Awarded:

Farmer School of Business, Miami University, CBL Co-Director Grant, 2008-2019.

Department of Accountancy, Miami University, Summer Research Grant. 2017-2018.

Department of Accountancy, Miami University, Curriculum Development Grant. 2013-2015, 2019.

Farmer School of Business, Miami University, Faculty Research Grant. 2005-2007.

Lowder School of Business, Auburn University, Faculty Research Grant, 2000.

External Grants Created and Awarded to Other Faculty

CBL (through the KPMG Curriculum Development Initiative) awarded six curriculum grants to 13 faculty at Miami University (inside and outside of the Farmer School) for a total of \$72,000. Also awarded a faculty member \$30,000 to serve as program director (2010–2013).

CBL (through the Duke Energy & Huntington Bank Inter-University Case Program) awarded 13 Faculty Advisor grants to faculty at Miami (and three other universities), for a total of \$133,500.

Research Presentations

Presented my research to many academic audiences, including American Accounting Association Annual Meetings, Managerial Accounting Midyear Meetings, Auditing Midyear Meetings, Ohio Regional Accounting Meetings, European Institute for Advanced Studies in Management's Biannual Conference on Performance Measurement and Control (Nice, France), and workshops at Indiana University, Michigan State University, Auburn University, and the University of Arkansas.

Also have presented my research to many professionals, including the corporate headquarters of AEP (Columbus), Convergys (Cincinnati), Chiquita (Cincinnati), Costco (Seattle), DuPont (Wilmington), Estee Lauder (New York), KPMG (Montvale), Kraft Foods Inc. (Chicago), Nationwide Insurance (Columbus), Walmart (Fayetteville), Chief Risk Officers Share Forum Meeting at Walgreens (Chicago) and U.S. Congressional Offices (D.C.).

Research Service

Served as an ad hoc reviewer for numerous journals, including *Behavioral Research in Accounting*, *Issues in Accounting Education*, *International Journal of Accounting*, *Journal of Business and Ethics*, *American Journal of Business*, as well as numerous academic conferences, including American Accounting Association Annual Meetings and Managerial Accounting Annual Meetings.

TEACHING

Primary teaching interests include risk management, governance, business sustainability, and all levels of managerial accounting. Secondary interests include financial accounting. Extensive experience teaching both undergraduate and graduate students (Masters of Accountancy, Masters of Business Administration, and Professional Masters of Business Administration), as well as many senior executives from various companies.

Courses Developed and Taught

Online Managerial Cost Accounting, ACC 333. Upper-level business course for students of any major. This course employs an online format to help students apply critical thinking, a business process perspective, and analytical skills to solve complex business challenges.

Governance, Risk Management, and Reporting I and II, ACC 655 & ACC 695 (co-developed with Dr. Ballou). Integrated two-course sequence for Masters of Accountancy students developed to mirror the mission of the *Isaac & Oxley CBL* (see CBL section for details).

Accounting for Managers, ACC 611 (co-developed with Dr. Ballou). Course develops MBA students' understanding of accounting analytic tools and techniques to improve decision-making.

Managerial Cost Accounting, ACC 333. Upper-level business course for students of any major. The course employs a business process perspective, critical reasoning and analytical skills development to help students learn how to understand and solve complex business challenges.

Governance and Sustainability for Managers, BUS 626; a two-week module developed and delivered (along with Brian Ballou) to Miami's MBA program during the spring semester of 2007, 2008, 2009, and 2010 as part of a seminar topics course.

Accounting for Decision Making and Control, ACC 721. Elective course in Auburn University's Masters of Accountancy graduate degree program.

Managerial Design & Use of Accounting Information, ACC 321. Required course for the Bachelor of Science in Accounting degree at Auburn University.

Introduction to Managerial Accounting, ACC 221 (originally co-developed with Dr. Ballou (Miami University) and subsequently altered individually). Course taken by all business majors at Auburn University. Taught course in large 300 student sections.

Intermediate Financial Accounting I, ACC 311 (Indiana University) and ACC 3110 (Auburn University). Required course for accounting students at Indiana University and Auburn University.

Intermediate Financial Accounting II, ACC 3120. Required course for accounting majors at Auburn University.

Executive Leadership CBL Workshop, ACC 301 (*co-developed with Dr. Ballou*). Intensive weekend executive leadership workshop taken by all Isaac & Oxley CBL student fellows.

PROFESSIONAL EXECUTIVE EDUCATION, SEMINARS, & CONSULTING

Developed and delivered tailored *executive education* programs for several organizations in the public utility section (focused on enterprise risk management, governance, and sustainability) and the automotive and construction industries (focused on forensic accounting, strategic cost management and budgeting, and financial reporting). Also, conducted conceptual accounting and auditing training *seminars* for an international public accounting firm (focused on fair value valuation and various technical accounting topics). Finally, provided practical *consulting* solutions for corporate controllers and treasurers (focusing on revenue and cost forecasting). Several courses were offered in Western Europe to European executives. Additional details available upon request.

Business Leaders Alliance

Co-founded Business Leaders Alliance in 2012 to assemble a group of business professionals who value innovation, passion, success and humility. Business Leaders Alliance meets quarterly at various locations to discuss their most pressing business challenges. Top students from area universities also participate in Business Leaders Alliance meetings.

CURRICULUM DEVELOPMENT MODULES CREATED

(Part of Isaac & Oxley CBL/KPMG Curriculum Development initiative described below)

The following modules were developed with Dr. Ballou and Dr. Heitger as part of the CBE/KPMG Curriculum Development Initiative and used in the ACC 655/ACC 695 integrated course sequence. Modules can be viewed on the KPMG University Connection Website:

(<https://university.kpmg.us/advisory/adv-curriculum-support/case-studies/integrated-curriculum-modules.html>)

Transparently Communicating Enterprise Risk Management Effectiveness to Create Long-Term Value: 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: 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: This module provides students with an understanding of how organizations can more effectively assess inherent and residual risks by applying performance measurement techniques, activity-based costing, performance modeling, strategy maps, and balanced scorecards.

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

Crisis management in organizations: 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: This module uses business processes and innovative performance measures to manage organizational risks from a portfolio perspective.

OTHER CURRICULUM DEVELOPMENT

KPMG International Case Competition. Developed the cases used for the 2015 (held in Dubai), 2016 (held in Dubai), 2017 (held in Lisbon) and 2018 (held in Kuala Lumpur) KPMG International Case Competitions. Each case was designed to provide diverse international teams of students with exposure to the opportunities associated with working for an international professional accounting services firm. Cases focused on Emirates Airlines, Jumeirah Hotels, Banco Santander, and Grab.

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

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.

PROFESSIONAL TRAINING

KPMG Senior Associate Training. 2005 – 2019. Conducted training sessions around the U.S. for 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, and revenue recognition.

Risk Assessment and Transparency Workshops, 2008 – 2014. Along with Brian Ballou, developed and delivered executive workshops that integrate risk management, stakeholder engagement, and business reporting to organizations, including Columbus Department of Public Utilities, Greater Cincinnati Water Works, Nationwide Insurance, and Metropolitan Sewer District.

Other Teaching Activities and Presentations

Invited to present my teaching philosophy and pedagogical approaches at Cengage Publishing, 2017 (Covington), 2011 (Toronto); Thomson Publishing, 2007, 2008 and 2017 (Mason).

Developed scripts for accounting videos regarding various managerial accounting topics to accompany the *Cornerstones of Managerial Accounting* textbook series; 2008

Teaching Recognition

Miami University, Received 2014 Outstanding Educator (Cincy Magazine). Final nominees were selected by students subsequently finalized by the Business Student Advisory Council.

Indiana University, Nominee for University-wide Student Choice Teaching Award, as nominated by students at Indiana University, based on teaching Intermediate Financial Accounting I, 2003.

Auburn University, College of Business Colonial Company Teaching Award, 2002. The award was received based on teaching performance during the period 2000 through 2002.

Michigan State University, Beta Alpha Psi Ph.D. Student Excellence in Teaching Award, Department of Accounting, 1999.

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

Formation and Co-Directorship of the Isaac & Oxley CBL/CBE. 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. The activities and accomplishments of the Center testify as to its considerable brand reputation and international academic thought-leadership, as well as the benefits it provides to Miami and its key stakeholders.

Isaac & Oxley CBL/CBE Advisory Board

The Isaac & Oxley CBL/CBE Advisory Board was formed in 2007 and consists (current or former) of: Mike Belza (Fifth Third), John Chevalier (Procter & Gamble), Teresa Cracas (Cincinnati Financial), Robin Everhart (Cintas—Cincinnati), Carol Fox (Risk and Insurance Management Society—New York City), Andy Goldstein (Willis Towers Watson—Chicago), Paul Hinds (PricewaterhouseCoopers LLP—Chicago), Marty Igel (Cardinal Health—Columbus), Tim Johnson (Big Lots—Columbus), Lori Kaiser (Kaiser Consulting—Powell, OH), Michael Kennedy (Cardinal Health—Columbus), Bethmara Kessler (Limited Brands—Columbus), Connor Kohlenberg (West Monroe Partners—New York City); Sam Korach (EY Advisor to Cintrifuse—Cincinnati), Matt Kramer (KPMG LLP—Columbus), Linda Lake (Western & Southern Financial Services Group—Cincinnati), Charles Landes (AICPA—Washington, DC), Mark Larson (KPMG—Louisville), Dave Meyer (Ernst & Young LLP—Cincinnati), Kai Monahan (Nationwide Insurance—Columbus), Henry Montgomery (MontPac Consulting—Honolulu), Susan and Jim Naus (Indianapolis), Dub Nelson (e-Trade.—Chicago), David Phillips (Cincinnati Works, Cintas BOD—Cincinnati), David Shade (EY—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 CBL Initiatives

Efforts conducted from formation of CBE in 2006 through the Isaac & Oxley CBL include obtaining funding for operations; publishing research; organizing workshops involving company executives, Board members and students interested in CBL initiatives; funding faculty and students through grants and internships; and developing instructional cases and curriculum materials. A summary of key CBL initiatives follows—please see the website for more details: www.fsb.miamioh.edu/CBL.

Sponsored Student Fellows Program

The CBL provides student fellows with tangible leadership development experiences by interacting with faculty, professionals, and fellow students to design and execute all CBL initiatives. Approximately 50 student fellows work in the CBL each academic year.

Inter-Disciplinary Student Case Program

This semester-long program began in 2014 and involves CBL student fellows, as well as students from Indiana University, the University of Cincinnati and Xavier University. The cases, developed by the Co-Directors, develop students' ability to work in an interdisciplinary fashion and in unstructured decision environments. Students present their solutions to a panel of business experts.

Leadership Day

Assembles CBL student fellows, along with students from other universities, with area business leaders for an annual day-long series of interactive discussions regarding executive-level leadership challenges, as well as practical approaches for solving such challenges.

CBL Individual, Team, and Executive Leadership Labs

The CBL Co-Directors develop and deliver three intensive weekend-long leadership labs each year that focus on individual, team, and executive leadership challenges. All CBL student fellows complete these curricular labs as part of their leadership development.

Executive Conferences

The 12 Executive Conferences focused on current challenges and best practices associated with the values of the CBL. The Conference assembles business leaders, students from all business disciplines, and faculty interested in developing values-based business leaders. A keynote speaker and professional panel with expertise in numerous industries are showcased at each Conference.

Stakeholder Accountability Report Initiative

At the request of the FSB Dean, the CBL created a Stakeholder Accountability Report for the FSB that connects the strategy of the school to its core risks and opportunities. The report illustrates how the FSB creates sustainable value by understanding, measuring, and managing issues of high interest to key stakeholders (e.g., endowment fund stewardship, curriculum innovation, faculty retention, student placement). The CBL created a matrix for assessing materiality of key stakeholder issues.

Branding & Alumni/Corporate Relations

CBL student fellows utilize various communication and media approaches to connect the CBL's activities with interested alumni and other professionals who share a passion for the CBL's values.

Curriculum Development Initiative (CDI)

This program was launched in 2007 with KPMG's Foundation donating \$240,000 to the CBE. The program develops and freely disseminates high-quality, innovative, and integrative curriculum modules. Sixteen modules have been developed and posted on KPMG's University portal.

CBL Finances and Auditing

Students gain finance and auditing experience monitoring the CBL's cash inflows generated by individual and corporate gifts that must be tracked down with the help of MU Advancement.

Invited Center Presentations and Meetings

The CBL 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 CBL Co-Directors have been invited to deliver presentations at numerous 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* (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* (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.); *Walgreens* (Chicago, Illinois); *Walmart* (Global Headquarters in Bentonville, Arkansas)

SERVICE

Miami University. All Isaac & Oxley CBL/CBE activities represent significant service and relationship building on behalf of one or more key Miami University stakeholders.

Miami University, Farmer School of Business, ***Department of Accountancy Level Service:***

Miami University, Department of Accountancy, Personnel Committee, Chair (2011-Present) and member (2007—2010). Chair of committee charged with overseeing and guiding the department's annual evaluation of all probationary tenure-track accounting faculty.

Miami University, Department of Accountancy, Recruiting Committee, Chair (2013-Present). Chair of committee responsible for leading all departmental recruiting efforts.

Miami University, Department of Accountancy, Managerial Accounting Area Lead (2019-Present). In charge of coordinating and overseeing managerial accounting faculty curriculum innovation, including assessment.

Miami University, Department of Accountancy, Curriculum Committee (2004—2013, 2019-Present). Charged to research the skills and knowledge desired by accounting employers and construct an approach for integrating these skills and knowledge into the accounting curriculum. Also oversees the Department's assessment and reaccreditation process.

Miami University, Department of Accountancy Teaching Effectiveness Committee, Chair (2016-2018). Chair of committee charged with monitoring peer teaching assessment program and continually assess current student evaluation forms and mechanisms.

Miami University, Department of Accountancy, Masters of Accountancy Graduate Program Faculty Director (2011-2014). Faculty member in charge of Miami University's Masters of Accountancy graduate program.

Miami University, Department of Accountancy, Strategic Planning Committee, Chair (2008-2011) and member (2005-2008). Committee charged with overseeing the strategic direction of the Department, including the coordination of curriculum development (for both undergraduate and graduate accounting programs), research requirements, faculty workload, and faculty development.

Miami University, Department of Accountancy, Faculty Development Committee (2004—2005). Member of committee charged with creating guidelines for the development of junior and senior faculty, including coordinating faculty workshops (both internal and external) regarding cutting-edge research and teaching practices and service expectations.

Miami University, Department of Accountancy (2005-2007, 2009). Presented to the *Accounting Advisory Group* regarding the creation and subsequent activities of the Center for Business Excellence at Miami University.

Miami University, Department of Accountancy (2005-2007, 2009, 2013-2015). Presented to the *Accounting Advisory Group* regarding my curriculum innovation work and the CBL's activities.

Miami University, Farmer School of Business Divisional Level Service:

Miami University, Farmer School of Business, Evaluation of Administrators (2018-Present). Charged with conducting reviews and issuing reports for Department Chairs, Associate Deans, Assistant Deans, and Directors of school-wide academic programs.

Miami University, Farmer School of Business, Academic Integrity Task Force (2016-2017). Charged with investigating actions of peer institutions to address academic dishonesty and providing recommendations for actionable methods to prevent and detect academic dishonesty within the FSB.

Miami University, Farmer School of Business, Divisional Promotion and Tenure Committee (2011-2016). Charged with evaluating tenure and promotion cases within the Division, as well as periodically review endowed Chairs and Professorships.

Miami University, Farmer School of Business, International Studies Committee (2007-2010). Charged with overseeing the School's growing number of overseas programs.

Miami University, Farmer School of Business, Supply Chain Management Committee (2005—2007). Charged with managing the hiring process of new supply chain management faculty, including attending research presentations by interview candidates and other monthly meetings.

Miami University, Farmer School of Business, MBA Program Development Committee (2009-2014). Charged with overseeing the MBA and Professional MBA programs, including assessment for accreditation purposes.

Miami University, Farmer School of Business, Spring (2005). Volunteer speaker addressing Lakota High School accounting classes about career options in business and accounting, ethics and making successful personal and professional decisions.

Miami University, *University Level Service:*

Miami University, Committee on Faculty Research (2014-2017). This committee considers various funding proposal guidelines and evaluations for faculty seeking university funding for research from across Miami University.

Miami University, Chair, Business, Education, and Social Sciences (Subcommittee of the Committee on Faculty Research, 2014-2017). Oversee the subcommittee members through evaluation and ranking of faculty research proposals from across Miami University for University funding, as well as the junior and senior Distinguished Scholar Awards.

Miami University, International Auditing and Assurance Standards Board's Sustainability Task Force (2009-2011). Sole academic invited to serve on the Task Force that provided comment letters for the IAASB's proposed ISAE "Assurance on a Greenhouse Gas Statement", as well as proposals related to reporting on emissions such as the Climate Registry's General Verification Protocol.

PROFESSIONAL AFFILIATIONS

- American Accounting Association
- Managerial Section of the AAA
- Accounting, Behavior, and Organizations Section of the AAA
- International Accounting Section of the AAA
- Institute of Management Accountants
- Institute of Internal Auditors
- Corporate Responsibility Officer Association