

VITA

MARC A. RUBIN

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Academic Background

Ph.D. The University of Texas at Austin, Accounting 1985
Dissertation: An Examination of the Political and Economic Determinants of
Municipal Audit Fees: Theory and Evidence

M.A.S. The University of Illinois at Urbana-Champaign, Accounting 1977.

B.S. Miami University, Oxford, Ohio, Accounting 1975. With high honors.

Professional Certification

CPA State of Illinois, 1978.

Honors, Awards, and Grants

2014 Cincinnati Magazine Outstanding Educator Award

1999 Faculty President, Beta Gamma Sigma

1998 PricewaterhouseCoopers Professorship

1998 Beta Gamma Sigma Distinguished Faculty Award

1996 Miami University faculty research grant

1994 School of Business Summer Research Grant

1993 Faculty initiate into Delta Sigma Pi business fraternity

1992, 1993 C. Rollin Niswonger Research Fellow, Miami University

1991 Alumni Teaching Fellowship, Miami University

1988 Ernst & Whinney Faculty Fellowship

1988 Research Grant from the Governmental Accounting Standards Board

1987 Research Grant from the Association of Government Accountants

1986 Outstanding Teaching Award, University of North Carolina
School of Business

1985 AAA Government and Nonprofit Section Outstanding Dissertation Award

1983 AAA Doctoral Consortium Representative

1983 Ernst and Whinney Doctoral Dissertation Award

1981,82 AAA Fellowship

1981,82 Price Waterhouse Professorship Fellowship

1980 University of Texas Departmental Fellowship

1978 Elijah Watt Sells Award for CPA Exam Performance

1975 Financial Executive Institute's Outstanding Senior Award

1974 Who's Who Among Students in American Universities and Colleges

1974 Phi Kappa Phi

1974 Beta Gamma Sigma
1973 Beta Alpha Psi

Professional and Teaching Experience

2017-	Interim Dean, Farmer School of Business
2003-present	Chairperson, Department of Accountancy, Miami University
Summer 2014, 2016	Visiting appointment, University of Seoul
1997-present	Professor of Accountancy, Farmer School of Business, Miami University, Oxford, Ohio (courses taught: introductory and intermediate financial accounting, financial statement analysis, international accounting, managerial accounting, accounting systems)
1997	Visiting Associate Professor, Graduate School of Business Administration, University of North Carolina at Chapel Hill
1993-1997	Associate Professor of Accountancy, Farmer School of Business, Miami University, Oxford, Ohio
1990-1993	Assistant Professor of Accountancy, Farmer School of Business, Miami University, Oxford, Ohio
Nov., 1992, 1993	Guest faculty, Federation of Schools of Accountancy Student Lyceum
1985-1990	Assistant Professor of Accounting, Graduate School of Business Administration, University of North Carolina at Chapel Hill (courses taught: undergraduate and graduate financial accounting, Master of Accounting and MBA financial accounting cases and statement analysis).
Summer 1988, 1989	Guest faculty, Touche Ross Student Leadership Conferences, Seabrook Island, SC
1980-1985	Assistant Instructor, University of Texas (courses taught: undergraduate principles of financial accounting).
1977-1980	Staff Auditor, Senior Auditor and Computer Auditor with Arthur Young & Co., Chicago.
1976-1977	Teaching Assistant, University of Illinois at Urbana-Champaign, (courses taught: undergraduate principles of managerial accounting).

Journal Articles

"Interview on Introductory Accounting," with Roger Jenkins, Issues in Accounting Education 26(4), November 2011 pp. 751-757.

"Improving the Current Status of School Performance Reporting," Journal of Public Budgeting, Accounting & Financial Management, 16 (2), Summer 2004, pp.147-170.

"A Literature Review and Accounting Research Agenda for Educational Performance Indicators," Research in Governmental and Nonprofit Accounting, Paul A. Copley, ed., Vol. 11 2004, pp. 239-261.

"Benefit-Cost Analysis and Autism Services: A Response to Jacobson and Mulick", with L. Marcus and J. Rubin, Journal of Autism and Developmental Disorders, 30 (6), December 2000, pp. 595-598.

"Budget Control in Virginia Public School Districts" with C. Staples, Public Budgeting and Finance, 17 (1), Spring 1997, pp. 74-88.

"Media Coverage and School Budgeting Processes," with C. Staples, Public Budgeting and Financial Management, 8(1), 1996, pp. 1-25.

"The Pricing Relationship of Audits and Related Services in Municipal Governments," Public Budgeting and Financial Management, 6(3), 1994, pp. 422-443.

"Budgets in the News: Media Coverage of School Budgets," with C. Staples, School Business Affairs, 60/12, December 1994, pp. 11-16.

"Recent Publications in Public Choice and Related Literatures," with D. Deis, G. Giroux and C. Staples, Research in Governmental and Nonprofit Accounting, 8, 1994, pp. 331-347.

"Commentary on Alternative Methods of Residential Sanitation Collection" Research in Governmental and Nonprofit Accounting 8, 1994, pp. 291-296.

"Accountability in Virginia Public Schools," with C. Staples Municipal Finance Journal, 14(2), Summer 1993, pp. 55-75.

"Municipal Selection of a State or External Auditor for Financial Statement Audits" Journal of Accounting and Public Policy, 11(2), Summer, 1992, pp. 155-178.

"Municipal Officials' Perceptions of State and External Auditors" Government Accountants Journal, 41(2), Summer, 1992, pp.33-37.

"Recent Public Choice Research Relevant to Government Accounting and Auditing" Research in Governmental and Nonprofit Accounting, (1992) pp. 129-145.

"State Policy Regarding Local Government Auditors," with R. Ramanan, Research in Governmental and Nonprofit Accounting (1989) p. 57-69.

"Municipal Audit Fee Determinants," Accounting Review (1988) p.219-236.

"Contracting for Municipal Audits," Government Accountants Journal (1988) p. 25-29.

"A Theory of Demand for Municipal Audits," Research in Governmental and Nonprofit Accounting (1987) p. 3-33.

"The Role of Information in a Democracy and in Government Operations: The Public Choice Methodology," with J. Chan, Research in Governmental and Nonprofit Accounting (1987) p. 3-27.

Book Chapters

"An International Comparison of School Performance Reporting," in Innovations in Governmental Accounting, edited by Vicente Montesinos and José Manuel Vela, Kluwer Academic Publishers, 2002, p 301-18.

Monographs

Independent Academic Study of the Scope of the GASB: Accounting and Accountability---Topics and Processes co-authored with Donald Deis and Kenneth Smith, published by the Financial Accounting Foundation, July 2012, 137 pages. Cited in Journal of Accountancy and Financial Accounting Foundation proposal to change process of agenda setting for the Government Accounting Standards Board

Service Efforts and Accomplishments Reporting: Its Time Has Come: Sanitation Collection and Disposal, A research report by the Governmental Accounting Standards Board (1991), 72 pages.

"Sanitation Collection and Disposal" in Service Efforts and Accomplishments Reporting: Its Time Has Come An Overview (Governmental Accounting Standards Board, 1990) p. 263-286.

Published Cases

"All in the Family: The Sale of Operations," with P. Rubin, case, American Institute of Certified Public Accountants, 1992, revised and republished, 2001.

Proceedings

"Characteristics of effective accounting curriculum change: Model development and empirical test," with Leroy Christ and Mary Christ collected abstract of the AAA national meeting, Orlando, 2004; collected abstracts of the British Accounting Association Special Interest group meeting, Dublin, 2004.

"Improving the Current Status of School Performance Reporting" collected abstracts of the Financial Reporting & Business Communication Conference, Sixth Annual Conference, Cardiff Business School, Cardiff, Wales June, 2002.

"An International Comparison of School Performance Reporting" collected abstracts of the Comparative International Governmental Accounting Research conference, Valencia, Spain June 2001.

"Media Coverage and School Budgeting Processes" with C. Staples, collected abstracts of the Ohio Regional Meeting of the American Accounting Association, Columbus, OH, May, 1994.

"Media Coverage and School Budgeting Processes" with C. Staples, collected abstracts of the Annual Conference of the American Education Finance Association, Nashville, TN, 1994, p. 35-36.

"The Presence of Fire-Alarm and Police-Patrol Oversight within the School District Budgeting Process" with C. Staples, collected abstracts of the American Accounting Association Annual Meeting,

Nashville, TN, 1991, p. 69.

"Pricing and Timeliness Differences Between State and External Auditor," "Proceedings of the Ohio Region of the American Accounting Association, Cleveland, Ohio, 1991, p. 46.

"Auditor Organization Choice," Collected abstracts of the American Accounting Association Annual Meeting, Toronto, Canada, 1990 p. 110-111.

"Additional Evidence on the Relationship Between the Pricing of Nonaudit Services and the Pricing of Audit Services: The Case of Municipal Audits," collected abstracts of the American Accounting Association Annual Meeting, Orlando, FL, 1988 p. 133-34.

"The Effects of Lease Obligations on Municipal Bond Ratings and Net Interest Costs," with C. Loving, Proceedings of SE AAA Meeting, Atlanta, 1987 p. 286-290.

"Municipal Audit Fee Determinants: Theory and Evidence," collected abstracts of the American Accounting Association Annual Meeting, New York, 1986 p. 86-87.

Published Book Reviews

David J. Harr and James T. Godfrey, Private Sector Performance Measures and Their Applicability to Government Operations, (Montvale, NJ: National Association of Accountants, 1991, pp. xi, 93,) for The Accounting Review April, 1992

Other Publications

"Will Accounting Program Look different in the Future," in *Ernst & Young Faculty Connection*, Summer 2010

"Spotlight on Innovation: Miami University," in *Innovations in Accounting*, Volume 1 Issue 1, Winter 1996 published by South-Western College Publishing.

Working Papers

"Characteristics of effective accounting curriculum change: Model development and empirical test," with Leroy Christ and Mary Christ

"An Information Game for Introductory Accounting,"

"Patronage and City Audit Contracts"

Presentations

"The Value of Accounting Accreditation," panel at American Accounting Association Big Thinker Conference: Exploring the Value of Accreditation, Atlanta 2016.

"Developing a Strategic Plan," Accounting Program Leaders Group panel American Accounting Association Annual Meeting, New York 2016

“Evaluation of Master’s Level Curriculum,” Accounting Program Leaders Group annual meeting, Savannah, GA, 2016.

“Panel for new doctorates,” American Accounting Association Annual Meetings, Anaheim, CA 2013, Atlanta 2014, Chicago 2015

“Boundaries of the Government Accounting Standards Board,” with Ken Smith, American Accounting Association Government and Nonprofit Section Mid-Year Meeting, St. Petersburg, FL 2013

“Interviewing for the academic accounting job market,” American Accounting Association Annual Meetings, Washington, D.C. 2012

“Preparing for your AACSB Accreditation Visit,” Accounting Program Leaders Group annual meeting, Savannah, Georgia 2011.

“Discussion of Analyzing the Financial Condition of Local Governments using GASB No. 34 Governmental Financial Reporting Model: AAA annual meeting, New York, 2009.

“Managing Faculty Resources” AAA annual meeting, Anaheim, 2008.

“Discussion of the Market for Former Andersen Clients: Evidence from Government and Nonprofit Sectors” AAA annual meeting, Anaheim, 2008.

“What It Means to be Professional Qualified” Ohio Regional Meeting of the AAA, Dayton 2008

“Successfully Transitioning into the Department Chair’s Role: Avoiding the Hidden Landmines” Accounting Program Leaders Group annual meeting, Charleston, S.C., 2008

“Facing the Shortage of Accounting Faculty” Ohio Regional Meeting of the AAA, Columbus, 2007

“Reflections of a (Relatively) New Chairperson” Accounting Program Leaders Group annual meeting, San Diego, 2007

“Managing Change in an Accounting Department” Accounting Program Leaders Group annual meeting, San Antonio, 2006

“Discussion of Estimating the Value Added by Spending on the Administrative Function in Public Education: Evidence from New Jersey Public Schools” AAA annual meeting, Washington, D.C. 2006

“Discussion of non-profit audit committees: factors associated with their composition, meetings and interactions with external auditors” AAA Government and Nonprofit section mid-year meeting, Boston, 2005.

“Discussion of auditor choice and the market for contributions” AAA Government and Nonprofit section mid-year meeting, Boston, 2005

“Characteristics of effective accounting curriculum change: Model development and empirical test,” with Leroy Christ and Mary Christ, AAA Annual meetings, Orlando 2004, IMA Annual meetings, Chicago, 2004, and British Accounting Association, Special Interest Section meeting Dublin, 2004

“Discussion of the determinants of Auditee satisfaction and perceived audit quality in local governments,” AAA annual meetings, Orlando, 2004.

“Discussion of measuring audit quality of local government authorities in England and Wales” AAA Government and Nonprofit section mid-year meeting, Houston, 2004.

"FASB update", Ohio Society of CPA's, November 2003.

"Discussion of three papers on internet applications in accounting education," AAA Annual meetings, Honolulu, Hawaii, August, 2003

"Discussion of two papers on value-relevance," Southeast regional AAA Covington, KY, April 2002

"Accounting Education: Past, Present and Future," Cincinnati chapter of the Association of Government Accountants, November 2001.

"Financial Reporting and the Internet: What are the Issues?" co-presenter, Government and Nonprofit Section of the American Accounting Association Mid-year meeting, Norwalk, CT 2000.

"Government Performance Reporting," Cincinnati chapter of the Association of Government Accountants, February 2000.

"Careers in Accounting," Hillel Student Organization, Miami University, 2000.

"Intellectual Skills in Technical Classes," co-presenter, 16th Annual Lilly Conference on College Teaching, Miami University, 1996.

"The Importance of Measurement to Sustainable Systems Development," moderator, Conference on Creating a Curriculum that Integrates Business and Environmental Education, Miami University, 1996.

"Overcoming Problems in Conducting Government and Nonprofit Research," co-presenter, Workshop at the annual meeting of the American Accounting Association, Orlando, 1995.

"Recent Developments at the Government Accounting Standards Board and the Federal Accounting Standards Advisory Board" developed and moderated panel at the American Accounting Association annual meetings in Orlando, 1995.

"Balancing Teaching, Research, Service and Tenure," Southwest Doctoral Consortium, San Antonio, TX, 1995.

"Setting a Government and Nonprofit research Agenda," Government and Nonprofit Section of the American Accounting Association Mid-year meeting, Phoenix, AZ, 1995.

"Recent Accounting Research Regarding School Districts," with C. Staples, Workshop at the annual meeting of the American Accounting Association, New York, 1994.

"School District Accounting Research," Accounting research workshop at Texas A&M University, 1994.

"Update on State and Local Government Reporting Project," Workshop at the annual meeting of the American Accounting Association, San Francisco, 1993.

"Government Service Efforts and Accomplishments Reporting," Ohio Meetings of the American Accounting Association, Dayton, Ohio, May, 1993.

"An Examination of the Accountability in Virginia Public Schools," Annual Conference of the Section on Budgeting and Financial Management of the American Society of Public Administration, Washington, DC, October, 1992.

"Service Efforts and Accomplishments: Sanitation Collection and Disposal," mid-year meeting of the American Accounting Association Government and Nonprofit Section, Norwalk, Connecticut, 1992.

- "Classroom Assessment Techniques," Teaching Effectiveness Retreat, Miami University, 1992.
- "Public Choice and Government Accounting Research," Workshop at the Annual Meeting of the American Accounting Association, Nashville, TN, 1991.
- "The Presence of Fire-Alarm and Police-Patrol Oversight within the School District Budgeting Process" with C. Staples, Annual Meeting of the Public Choice Society, New Orleans, 1991.
- "Governmental Auditing Research," with R. Roberts, Workshop at the Annual Meeting of the American Accounting Association, Toronto, Canada, 1990.
- "Government Accounting Research: Monitoring, Signaling and Fiscal Illusion," with J. Chan. Annual Meeting of Decision Sciences Institute, New Orleans, 1989.
- "Auditor Organization Choice" University of Pittsburgh Accounting Research Workshop, 1989, Carnegie-Mellon University SUPA Research Workshop, 1989, University of Illinois-Chicago Accounting Research Workshop, 1990.
- "State Policy Regarding Local Government Auditors" Workshop at the Annual Meeting of the American Accounting Association, Orlando, FL, 1988.
- "The Pricing Relationship of Audits and Related Services in Municipal Governments," University of Georgia Research Workshop, 1988.
- "Service and Accomplishment Measures of Public Works Departments," Fifth University of Illinois-Chicago Governmental Accounting Symposium, 1988.
- "Measuring the Illegitimate Use of Municipal Audit Contracts," Annual Meeting of the Public Choice Society, Tucson, 1987.
- "The Relation of Municipal Government Financial Information, the Media and Bond Referenda Outcomes," with C. Staples. Workshop at the Annual Meeting of the American Accounting Association, Cincinnati, 1987.

Doctoral Dissertation Committees

- Cindy Moeckel, Arizona State University. "The Effect of Experience on Auditors' Ability to Integrate Audit Evidence," (1987). Committee member.
- Catherine L. Staples, Randolph-Macon College. "The Relation Between the Media, Monitoring Devices, and the School District Budgetary Process," (1990). Dissertation Chairman.

Editorial

Editorial Board

Research in Governmental and Nonprofit Accounting 1989-93, 1996-2009

Journal of Public Budgeting, Accounting & Financial Management 1994-

Issues in Accounting Education 2004-2007, 2010-

Journal on Excellence in College Teaching 2005-2007

Ad hoc referee

The Accounting Review

Journal of Accounting and Economics

Issues in Accounting Education

Contemporary Accounting Research

Journal of Accounting and Public Policy

Auditing: A Journal of Practice & Theory

Journal of Accounting Literature

The Government Accountants Journal

Accounting Horizons

Municipal Finance Journal

Journal of Cost Analysis

Mid-American Journal of Business

Journal of Accounting, Auditing, and Finance

American Accounting Association Annual Meetings and Regional Meetings

Service

Professional organizations

American Accounting Association President-Elect (elected) 2017-
American Accounting Association Program Committee Exploring the Value of Accreditation conference
2016
AACSB Accounting Accreditation Committee 2015-
12 accreditation peer review teams include chairing 6 2006-
American Accounting Association Board of Directors (elected) 2014-
American Accounting Association Advocacy Review Committee 2014-
American Accounting Association, Membership Advisory Committee Chair 2011-2013
American Accounting Association Strategic Task Force 2013-
American Accounting Association 2013 Annual Meeting Co-chair 2011-2013
Accounting Program Leaders Group Board Member 2010-2014
Strategic Planning Committee 2012-2014
Secretary/Treasurer 2013-2014
Secretary 2012-2013
Annual symposium co-chair 2012
American Accounting Association, Finance Committee, 2010-2013
American Accounting Association, Education Committee, 2000-2003, 2009-2012
Subcommittee on IFRS 2009-2012
Subcommittee on master's degree programs 2009-2011
American Accounting Association Government and Nonprofit Section, Vice-President of Education and
Research 2008-2013
American Institute of Certified Public Accountants, Accounting Literature Awards Selection Committee
2005-2009, Chair 2009-2010
AAA/AAPLG Doctoral Advocacy Committee 2008-2009
American Accounting Association Outstanding Educator Committee 2004-2006
American Accounting Association, Teaching & Curriculum Section Innovations Committee 2001-2002
American Accounting Association, Quality of Earnings Task Force Liaison 2000-2002
American Institute of Certified Public Accountants, Members in Government Committee, 2000-2003
American Accounting Association Executive Council 1999-2000
American Accounting Association Government and Nonprofit Section, President 1999-2000
American Accounting Association Small Sections Task force, 1999-2000
American Accounting Association Notable Contributions selection Committee 1999-2000
American Accounting Association Government and Nonprofit Section President-elect, 1998-99
American Accounting Association Membership Services and Subscriptions Committee 1998-99
American Accounting Association Government and Nonprofit Section Secretary/Treasurer, 1997-98
Editor, Government and Nonprofit Newsletter, 1995-1997
American Accounting Association Governmental and Nonprofit Technology Committee, 1995-1998
American Accounting Association Governmental and Nonprofit Research Committee 1985- 1996
chairman 1993-1995
American Accounting Association Governmental and Nonprofit Section State and Local Government
Financial Reporting Committee 1992-1995
American Accounting Association annual meeting planning committee, 1993-1995
Ohio Regional Coordinator AAA Government and Nonprofit Section, 1991-1993
Federation of Schools of Accountancy, Student Lyceum Planning Committee, 1992-1993, chairman 1993
Planning Committee, University of Illinois-Chicago Symposium on Governmental Accounting 1990

Miami University

Academic Policy Committee of University Senate 2016-
Ad hoc committee on university rankings 2014-15
AIESEC advisor 2011-2014
Association of Jewish Students Advisor 2008-
Information Technologies Strategic Action Committee 2007-2010
University Senate 2002-2005

Fiscal Priorities Committee of University Senate, 2000-2004, Chair 2003-2004
Committee on the Enhancement of Learning and Teachings, 2003- 2007, 2008-2009 Chair 2005-2006
Social and Behavioral Sciences Subcommittee of Graduate Council 1999-2002
University Committee on Undergraduate Courses and Curriculum 1996-99, Chair, 1997-99
Student Financial Aid Committee of Graduate Council 1998-99
Committee on Finance and Contingencies for Student Affairs Council 1996-1999
Collaborative Scholar 1997-98
Alcohol Policy Task Force for Greek Organizations 1997
University Student Affairs Council 1994-96
University Scholarship Committee 1992-94

FSB

Center for Analytics and Data Science advisory board 2016-
Center for Business Leadership advisory board 2007-
FSB Management Department Chair search committee, Chair 2017
FSB Executive Committee 2003-
FSB Dean Search Committee 2012-2013
FSB MIS/DSC Department Chair search committee, Chair 2005-6
FSB Anderson Chair search committee 2003-4
FSB Core review task force, chair 1998-2000
FSB Diversity task force 1997-98
FSB Instructional task force, co-chair, 1996
FSB MBA program review committee 1994-1995, 2000-
FSB Finance Chair search committee, 1995-96
FSB P&G Communications Center Committee 1993-95
FSB Library Committee, 1990-91
FSB Focus Sequence Course Committee, 1991-1992

Department of Accountancy

Accountancy Advisory Group, Chair 2003-
Departmental Financial course coordinator 1998-2003
Departmental Assessment and Curriculum Committee, chair 1998-2002
Departmental Undergraduate Curriculum and Awards Committee, 1990-91, 1994-1995
Departmental Faculty Development Committee, 1991-1994, 1996-1997, 2000-2002
Departmental Budget Committee 1996-1998
Departmental 150-hour Program Committee, 1991-1994
Faculty residence hall associate, 1991-1994
Departmental Mission Statement and Strategic Planning Committee, 1994-1996
Departmental Workload Policy Subcommittee, 1995-1996, 1998-2000
Departmental coordinator, introductory financial accounting course, 1995-1998
Freshman orientation advisor, 1992, 1993, 1994
Accountancy Faculty Secretary, 1990-91

Memberships

American Accounting Association
American Institute of Certified Public Accountants
Government Finance Officers Association
Association of Government Accountants
Financial Executives International