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## **Research and Teaching Interests**

My research and teaching interests focus on understanding the factors associated with achieving business value from investments in information technology, risk management and business process controls.

## **Education**

Doctor of Philosophy (Accounting and Management Information Systems), 2006  
*The Ohio State University, Fisher School of Business*

Master of Science in Management, 1992  
*Purdue University, Krannert School of Management*

Bachelor of Science, Computer and Electrical Engineering, 1987  
*Purdue University*

## **Academic Experience**

2013 – Associate Professor, Department of Accountancy, Miami University

2007 – 2013 Assistant Professor, Department of Accountancy, Miami University

2006-2007 Visiting Assistant Professor, Department of Accounting and Information Systems, The Ohio State University

2001-2006 Graduate Assistant, Department of Accounting and Information Systems, The Ohio State University

## **Non Academic Professional Experience**

Over twelve years experience in management consulting and information technology development. Responsibilities include providing and selling professional services in the areas of business process audit, enterprise risk management and information systems.

1999-2001, *Director, Gartner Consulting*

1992-1999, *Sr. Consultant / Manager / Senior Manager, Deloitte Consulting*

1987-1990, *Design Engineer – IBM, Kingston, NY*

## RESEARCH & SCHOLARSHIP

My prior experience in the areas of technology development and management consulting has developed a focus on identifying why some companies are more likely to succeed than others. My opinion is that success is derived from the execution of corporate vision and strategy and the ability to share this knowledge with internal and external constituents. Specifically, I believe that corporate success is derived from the ability to utilize internal information to understand corporate strengths and highlight these strengths to consumers and markets. As such, my research focuses on how organizational information is assessed, evaluated and communicated.

One stream of my research has primarily focused on the value of information systems and considers whether organizations that are able to develop improved information systems and management capabilities are able to earn economic rents. I have developed publications which consider whether these IT capabilities can earn economic rents as well also considering whether the inability to maintain expected controls over the IT environment will be punished by reduced market valuations. I find that I am also able to utilize these research activities within the classroom to help students understand the relevance and importance of legislation such as Sarbanes-Oxley which requires greater reporting about firms' internal controls.

An additional area of research interest is risk management and specifically the communication and management of business risks. I believe this area of research is related to my overall research focus of understanding corporate performance in that the ability to identify risks and develop a management plan requires the ability to link general strategy with corporate vision. Similar to the IT capability of being able to identify and manage the appropriate IT investments, I believe the challenge within risk management is being able to build consensus about the critical issues and appropriate level of risk tolerance to ensure adequate rewards for the organizational risks.

### A. Published and Accepted Papers

Stoel, M. and Muhanna W. 2009. IT capabilities and firm performance: A contingency analysis of the role of industry and IT capability type, *Information & Management*, 46 (3), p181-189.

Muhanna, W. and Stoel, M. 2010. How Do Investors Value IT? An Empirical Investigation of the Value Relevance of IT Capability and IT Spending Across Industries, *Journal of Information Systems*, 24 (1), p43-66.

Stoel, M. and Muhanna, W. 2011. IT internal control weaknesses and firm performance: An organizational liability lens, *International Journal of Accounting Information Systems*, 12(4), p.280-304.

Ballou, B., D. Heitger & D. Stoel. 2011 How Board of Directors Perceive Risk Management Information. *Management Accounting Quarterly*, 12(4), p14-22.

- This paper received a Lybrand Award from Management Accounting Quarterly as one of the best papers of the year.

Stoel, D., Havelka, D., & Merhout, J. 2012. An analysis of attributes that impact information technology audit quality: A study of IT and financial audit practitioners, *International Journal of Accounting Information Systems*, 13(1), p60-79.

Stoel, D. & Muhanna, W. 2012. The Dimensions and Directionality of Trust and Their Roles in Development of Shared Business-IT Understanding, *Information & Management*, 49(5), 248-256

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Stoel, M. and Muhanna W. 2016. Online Word of Mouth: Implications for the Name-Your-Own-Price Channel, *Decision Support Systems*, 91, pp. 37-47.

Stoel, M., Ballou, B. and Heitger D. 2017. The Impact of Quantitative vs. Qualitative Risk Reporting on Risk Professionals' Strategic and Operational Risk Judgments, *Accounting Horizons*, 31 (4), p p53-69.

Ballou, B., Heitger, D.L., and Stoel, D. 2018. Data-driven decision-making and its impact on accounting undergraduate curriculum. *Journal of Accounting Education*, 44, pp. 14-24.

Brink, W. and Stoel, D. 2018. Analytics Knowledge, Skills and Abilities for Accounting Graduates, *Advances in Accounting Education: Teaching and Curriculum Innovations*, pp. 23-43

Stoel, D. & Havelka D. Forthcoming, Information Technology Audit Process: Examination of Critical Quality Factors, *Journal of Information Systems*

## **B. Conference Papers, Presentations and Panels**

Stoel, D. A Case-based Data Analytics Course for Accounting. AAA Intensive Data and Analytics Summer Workshop, June 2018, Orlando, FL

Stoel, D. & Havelka D., Information Technology Audit Process: Examination of Critical Quality Factors, ICIS AIS Special Interest Group, December 2016, Dublin, Ireland

Stoel, D. Big Data and Accounting Analytics Panel. AAA Ohio meeting, May 2016, Cleveland, Ohio

Stoel, D., Ballou, B., & Heitger, D., The Impact of Estimate Formats (Qualitative and Quantitative) in Risk Management Report on Judgments, ICIS AIS Special Interest Group, December 2013, Milan, Italy

Stoel, D., Havelka, D., & Merhout, J. Information Technology Audit Process Quality Factors: A Study of IT and Financial Audit Practitioners, International Symposium on Accounting Information Systems, April 2011, Rome, Italy

Stoel, D., Ballou, B., & Heitger, D., An Examination of Factors Associated with Board of Director Risk Awareness, AAA AIS Mid-year Meeting, January 2011, Atlanta, GA

Havelka, D., Merhout, J., & Stoel, D. Information Technology Audit Process Quality Factors: A Study of IT and Financial Audit Practitioners, AAA Annual Meeting, August 2010, San Francisco, CA (presented by D. Havelka)

Stoel, D. & Muhanna, W. The Impact of Knowledge Type on the Antecedents and Consequences of Shared Business-IS Understanding: An Empirical Analysis, AAA AIS Mid-year Meeting, January 2010, Clearwater, FL

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Stoel, D. & Muhanna, W. IT Internal Controls and Firm Performance, AAA AIS Mid-year Meeting, January 2008, Los Angeles, CA

Stoel, D. & Muhanna, W. The Dimensions and Directionality of Trust and Their Roles in Development of Shared Business-IT Understanding, AAA AIS Mid-year Meeting, Journal of Information Systems Workshop, January 2007, Savannah, GA

Stoel, D. & Muhanna, W. IT Resources and Firm Performance: A Contingency Analysis of the Role of Industry and IT Resource Type, Informs Conference on Systems and Technology, November 2005, San Francisco, CA

Stoel, D. & Muhanna, W. The Value Relevance of Information Technology Capability: An Empirical Assessment, Big Ten Consortium, Michigan State University, 2004

### **C. Grants**

“Antecedents and Consequences of Shared Understanding: An Empirical Analysis” with Waleed Muhanna, \$1900, Fisher College of Business, The Ohio State University

PwC Inquires grant, analytics curriculum development, summer 2015

## **TEACHING**

### **A. Miami University**

ACC 661: Accounting Theory and Research \*

ACC 495/595: Accounting Analytics \*

ACC 490: Accounting and Tax Policy

ACC 361: Modeling Business Processes in Accounting Information Systems

ACC 333: Managerial Cost Accounting

\*ACC 661 and ACC 495 were developed as new courses at Miami. ACC 661 was developed to implement additional research focus into the MAcc. ACC 495/595 was developed to implement additional analytics into the curriculum and serve as a university and FSB capstone.

### **B. The Ohio State University**

AMIS 531 Introduction to Accounting Information Systems

AMIS 659 Information Systems Planning and Management

Teaching Assistant

- MBA 832 Management Information Systems
- AMIS 838 Emerging Technologies and Electronic Commerce
- AMIS 658 Electronic Commerce

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- AMIS 837 Management of Corporate Data Resources

## SERVICE

### A. Service to the Profession

- Editorial Board Member, International Journal of Accounting Information Systems
- Board Member at large, AAA AIS section, 2008-2009
- Research and Publications Committee, AAA AIS section 2011-2013
- Discussant – *AAA Annual Meeting 2008 and 2009*
- Reviewer Conferences - *AAA national and AIS sectional conferences; European Conference on Information Systems; International Conference on Information Systems; Hawaii International Conference on System Sciences; Americas Conference on Information Systems*
- Reviewer Journals – *Information Systems Research; Management Science; Journal of Information Systems; Information & Management; International Journal of Accounting Information Systems; Information Technology and Management; Accounting Horizons; Journal of Small Business Management*

### B. Service to the Department/Business School

- Director Masters of Accountancy Program (ongoing)
- Chair, Information Systems Curriculum Section in Accountancy (ongoing)
- Member, Accountancy Curriculum Committee (ongoing)
- Member, Accountancy Recruiting Committee (ongoing)
- FSB Strategic Technology Committee (chair 2018-19; member 2017-18)
- FSB Graduate Studies Committee (member 2016-2019)
- FSB Capstone Committee (member 2017-18)
- FSB Teaching Effectiveness Committee (chair 2015-16; member 2013-15)
- FSB Business Honors Committee (2011-2014)
- Deloitte case competition adviser

### C. Service to the University

- Graduate School Scholarship Committee – 2014-2016
- Graduate School Petitions Committee – 2016/17
- Graduate Council – 2017 - ongoing