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EDUCATION

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|-------------|--|
| 1999 – 2002 | D.B.A. specializing in Accounting, May 2002, The Wayne Huizenga School of Business and Entrepreneurship, Nova Southeastern University, Ft. Lauderdale, Florida. Dissertation: “The Information Provided by Conversion of Dilutive Securities Before and After SFAS 128.” |
| 1987 – 1990 | M.B.A. concentrating in Accounting, December 1990, Florida Southern College, Lakeland, Florida. |
| 1976 – 1979 | B.S. in Accounting, April 1979, Florida Southern College, Lakeland, Florida, Summa Cum Laude. |

ACADEMIC EXPERIENCE

Dorotha C. Tanner Chair in Ethics in Business and Economic, Barney Barnett School of Business & Free Enterprise, Florida Southern College, Lakeland, Florida.
2012 – present.

Tenure, Barney Barnett School of Business & Free Enterprise, Florida Southern College, Lakeland, Florida. 2011.

Professor, Barney Barnett School of Business & Free Enterprise, Florida Southern College, Lakeland, Florida. Presently teaching undergraduate courses, including: Principles of Accounting I, Intermediate Accounting I and II, Advanced Accounting I and II, Forensic Accounting, 2006 – present.

Associate Professor, Florida Southern College, Lakeland, Florida, 2002 –2006.

Assistant Professor, Florida Southern College, Lakeland, Florida, 1993 – 2002.

Instructor, Florida Southern College, Lakeland, Florida, 1990 – 1993.

Adjunct Faculty, Florida Southern College, Lakeland, Florida, 1984 – 1990.

During the course of time, other courses taught include: [Graduate] Advanced Financial Accounting and Contemporary Issues in Accounting; [Undergraduate] Principles of Accounting II, Auditing, Cost Accounting I and II, Auditing I, Managerial Accounting, and Federal Income Taxation I and II, Governmental Accounting.

PROFESSIONAL EXPERIENCE

Audit Manager, Speed & Co., CPA PA. Responsible for the administration and supervision of audits and audit staff. 1981 – 1985.

Staff Accountant, Evans, Parrish & Fisk, CPA PA. 1979 – 1981.

Administrator, Florida Southern College Continuing Professional Education Series. 1996 – present.

CERTIFICATIONS

C.P.A. (Certified Public Accountant), State of Florida, 1980.

C.M.A. (Certified Management Accountant), Institute of Management Accountants, 1993.

C.F.M. (Certified in Financial Management), Institute of Management Accountants, 1997.

Cr. FA (Certified Forensic Accountant), American College of Forensic Examiners, 2002.

C.F.E. (Certified Fraud Examiner), Association of Certified Fraud Examiners, 2004.

PROFESSIONAL AFFILIATIONS and OFFICES HELD

President, Southeast Region American Accounting Association, 2013 – 2014

Chair, Membership Committee, Forensic & Investigation Section, American Accounting Association, 2013 – 2014

Member, Membership Committee, Forensic & Investigation Section, American Accounting Association, 2012 – 2013, 2011 – 2012

Elected as a Member-At-Large, Committee on Nominations, FICPA, 2009 – 2010 and 2008 – 2009

President, Polk County Chapter, Florida Institute of CPAs, 2007-2008

President-Elect, Polk County Chapter, Florida Institute of CPAs, 2006 – 2007

Treasurer, Polk County Chapter, Florida Institute of CPAs, 2005 – 2006

Secretary, Polk County Chapter, Florida Institute of CPAs, 2004 – 2005

Director of CPE, Polk County Chapter, Florida Institute of CPAs, 2003 – 2004

Member, American Institute of CPAs, 2005 – present

Member, Florida Institute of CPAs, 1979 – present

Member, Institute of Management Accountants, 1993 – present

Director of Students, Polk County Chapter of the Institute of Management Accountants, 1997 – 2002

Member, American Accounting Association, 2000 – present

Member, American College of Forensic Examiners, 2002 – present

Member, Association of Certified Fraud Examiners, 2002 – present

Member, Delta Sigma Pi, Honorary Business Fraternity, 1977 – present

Member (1998) and Chapter Advisor (2002), Sigma Beta Delta, International Honor Society, Florida Southern College Chapter, 1998 – 2006

Member, Toastmasters International, 2003 – present

Member, American Accounting Association Southeast Regional Nominating Committee, 2009-2010

Member, Florida Institute of CPAs Nominating Committee, 2009 – 2010 and 2008 – 2009

Committee Member, Accounting Shows Committee, FICPA, 2004 – present

SEMINARS PRESENTED

A&A Update	IFRS vs. U.S. GAAP
Accounting & Auditing – Cases	IFRS: Past, Present, and Future
Accounting & Auditing Update	IFRS Update – From a Global Perspective
Accounting Update	Improved Financial Reporting
Audit Update	Insurance Industry Finance
Consolidations	Investigating Fraud
Enron: Who, What, When, Where, & How	Investigative Trends & Techniques
FASB Update	Jane Bond, CPA
Finance for Non-Financial Managers	Lessons from Madoff
Forensic Accounting	Personal Finances
Forensic Accounting Update with Case Studies	Ponzi Schemes and the Lessons Learned
Fraud 101	Ponzi Schemes: What are the Signs?
Fraud Detection	Private Company GAAP
Fraud Detection Methods	Professional Time Management
Fraud Examination	SAS99/Fraud Detection
Fraud Detection Continues	Status of Conversion to International Standards
Fraud Detection in 2012: A Case Study Approach	SummitExcel: Finance
Fraud Prevention, Detection & Reporting	SummitExcelFM: Finance
Fraud Q&A	What Do I Do About Fraud?
Fraud Schemes	What's New in Forensic Accounting?
Fraud: What Every CPA Needs to Know	What's the Deal with Fraud? A Case Study
Fraudulent Earnings Management	Where's the Fraudster?
How Does IFRS Differ from U.S. GAAP?	Whistleblowing

WEBINARS PRESENTED

Today's Fraud Problem: It's Not Going Away, 6-25-13, FICPA

PUBLICATIONS

Unraveling Florida's Work-Experience Requirement, Florida CPA Today, March/April 2013, co-authored, p. 32-33. Also at:

<http://www.ficpa.org/Content/Files/Docs/Flipbooks/2013/MarApr/#?page=32>

How Do Emotions Affect Ethical Evaluations for Accountants? Journal of Forensic & Investigative Accounting, Vol. 4 (1), 2012, co-authored, p. 20-38.

Moral Intensity and Intentions of Accounting Professionals to Whistleblow Internally, Journal of Forensic Studies in Accounting and Business, Vol. 3(1), Fall 2011, 67-82.

Professional Organizations Offer Career-Boosting Certifications, Florida CPA Today, September/October 2011, co-authored, p. 12. Also at:

<http://www.ficpa.org/Content/Members/Tools/Publications/FCT/Technical/Misc/Proorgcert.aspx>

CPA Exam Content Undergoes Major Changes, Florida CPA Today, July/August 2011, co-authored, p. 24. Also at:
<http://www.ficpa.org/Content/Members/Tools/Publications/FCT/Technical/Misc/Examchanges.aspx>

The Impact of Moral Intensity on Accountants' Intentions to Whistleblow Externally, *Advances in Management*, Vol. 4 (5), May 2011, co-authored, pp. 34-39.

New Eligibility Requirements for CPA Exam: Candidates Now May Sit at 120 Hours, Florida CPA Today, January/February 2010, co-authored, pp. 35 – 37. Also at:
<http://www.ficpa.org/content/files/docs/Member/FCT/2010/JanFeb.pdf>

Computer Based Proactive Fraud Auditing Tools, *Journal of Forensic and Investigative Accounting*, volume 1, issue 2 (June – December, 2009). Also at:
<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Articles/FullText/2009v1n2a10.pdf>

How do Accounting Professionals Evaluate Ethical Dilemmas when considering Whistleblowing Alternatives?, *Journal of 21st Century Accounting*, volume 9, number 1 (Summer/Fall, 2009).

A CPA's Investigation of Fraud, Florida CPA Today, July/August 2009, co-authored, pp. 44 – 45. <http://www.ficpa.org/content/files/docs/Member/FCT/2009/JulyAug.pdf>

FASB Accounting Standards Codification, *The Trend Alert*> A&A, FASB, April/June 2009, <http://www.ficpa.org/Content/CPE/Events/TheTrendAlert/AAAprJune09.aspx>

Whistleblowing Intentions of Accounting Professionals, *Journal of Business Disciplines*, Vol. X, Nr. 1 (Spring 2009), co-authored, pp. 85 – 104.

Sitting for the Uniform CPA Exam: Questions and Answers, Sept./Oct. 2008,
<http://www.ficpa.org/content/files/docs/Member/FCT/2008/SeptOct.pdf>

Whistleblowing: Factors that Contribute to Management Accountants Reporting Questionable Dilemmas, *Management Accounting Quarterly*, 9 (2), Winter 2008, co-authored, pp. 26 – 38.

The Intention of Accounting Students to Whistleblow in Situations of Questionable Ethical Dilemmas, *Research on Professional Ethics and Responsibility in Accounting*, 11 (2006), co-authored, pp. 177 – 191.

Identity Theft Prevention: The Importance of Education on Behaviors and Intentions, *Journal of Business Issues*, 2006-2, co-authored, pp. 41-52.

Whistleblowing: Who, What, When, Where, Why & How?, *Journal of Forensic Accounting*, Vol. VI (2005), pp. 149 – 160.

Book Review, Earl K. Stice and James D. Stice, *Financial Accounting: Reporting & Analysis*, published in *Issues in Accounting Education*, 21(4), 467.

Test Bank to accompany Advanced Accounting, 8th edition, by Hoyle, Schaefer, and Douppnik, published by McGraw-Hill/Irwin, co-author, 2005.

Test Bank to accompany *Advanced Accounting, 7th edition*, by Hoyle, Schaefer, and Douppnik, published by McGraw-Hill/Irwin, co-author, 2003.

Quality Assurance reviewer, www.myaccountinglab.com, Pearson Prentice-Hall.

Contributing Author, *CMA Test Prep Materials*, Institute of Management Accountants.

Committee Member, “CLEP *Financial Accounting Examination Committee*,” College Board, 2013 – 2014, 2012 – 2013, 2011 – 2012, 2010 – 2011, 2009 – 2010 and 2008 – 2009.

Committee Member, “Major Field Test for MBA,” Educational Testing Service, 2012 – 2013, 2011 – 2012, 2008 – 2009.

Committee Member, Standard Setting Study, CLEP Accounting Exam, Educational Testing Service, 2006.

Contributing Author, CLEP Accounting Exam, Educational Testing Service, 2013 – 2014, 2012 – 2013, 2011 – 2012, 2010 – 2011, 2009 – 2010, 2008 – 2009 and 2005 – 2006.

Committee Member, “Major Field Test in Business,” Educational Testing Service, 2004 – 2005.

PRESENTATIONS and PROCEEDINGS

Are There Gender Differences When Accountants Evaluate Earnings Management Situations? Presented at the 2013 Southeast Region Meeting of the American Accounting Association and the Annual Meeting of the American Accounting Association.

The Effects of Emotions on the Moral Judgments and Intentions of Accountants, Presented at the 2013 FIA Section Meeting of the American Accounting Association and the Annual Meeting of the American Accounting Association.

Does Moral Intensity Impact Ethical Evaluations Made by Accountants? Presented at the 2012 AAA Ethics Symposium in Washington, D.C.

Do Emotions Affect Ethical Intentions? Presented at the 2012 AAA FIA Section Meeting of the American Accounting Association and the Annual Meeting of the American Accounting Association.

Engaged Learning in the Financial Accounting Course. Presented at the 2012 Southeast Region Meeting of the American Accounting Association.

How do Emotions Affect Ethical Evaluations for Accountants? Presented at the 2011 AAA FIA Section Meeting and the 2011 Annual Meeting of the American Accounting Association.

Ethics and the Expert. Panelist. Presented at the Forensic & Investigative Accounting Section Meeting of the AAA March 2011.

The Impact of Moral Intensity on Accountants' Intentions to Whistleblow Externally. Presented at the 2010 Annual Meeting of the American Accounting Association.

Moral Intensity and Intentions of Accounting Professionals to Whistleblow Internally. Presented at the 2010 Southeast Regional Conference of the American Accounting Association.

IFRS AND ITS RECENT EFFECTS ON THE U.S. Co-authored with Jose Marrero. Presented at the 2009 Southeast Regional Conference of the American Accounting Association.

A CPA's Investigation of Fraud. Co-authored with Dr. Gary Cook. Presented at the 2009 Southeast Regional Conference of the American Accounting Association.

The History of the IASB. Co-authored with Brad Crenshaw. Presented at the 2008 Western Region Conference of the American Accounting Association.

Computerized Tools For Use In Proactive Fraud Examination. Co-authored with Dr. Gary Cook. Presented at the 2008 Annual Meeting of the American Accounting Association and the 2008 Western Region Conference of the American Accounting Association.

Whistleblowing: The Factors that Contribute to Accountants Reporting Questionable Dilemmas. Co-authored with Dr. Tara Shawver. Presented at the 2007 Northeast Region Conference of the American Accounting Association and at the 2007 Annual Meeting of the American Accounting Association.

Whistleblowing Intentions of Accounting Professionals. Co-authored with Dr. Tara Shawver. Presented at the 2006 Academy of Business Disciplines Conference.

Identity Fraud Protection Intentions of College Students and Faculty. Co-authored with Christoph Barnett. Presented at the 2006 Southeast Region Conference of the American Accounting Association.

The Effects of Identity Fraud Education on College Students and Faculty. Co-authored with Christoph Barnett. Presented at the 2006 Western Region Conference of the American Accounting Association.

The Intention of Accounting Students to Whistleblow in Situations of Questionable Ethical Dilemmas. Co-authored with Dr. Tara Shawver. Presented at the 2005 Annual Meeting of the American Accounting Association.

Blowing the Whistle. Presented at the 2004 Southeast Region Conference of the American Accounting Association.

Whistleblowing: A Review. Presented at the 2004 Southeast Region Conference of the American Accounting Association.

Whistleblowing Intentions of Accounting Students. Co-authored with Dr. Tara Shawver.

Presented at the 2004 Southeast Region Conference of the American Accounting Association.

The Information Provided by Conversion of Dilutive Securities Before and After SFAS 128. Presented at the 2002 Southeast Region Conference of the American Accounting Association.

REVIEWS

Reviewer, *Journal of Forensic and Investigative Accounting*, 2009 – present .

Reviewer and member of Editorial Board, *Journal of Forensic Studies in Accounting and Business*, 2010 – present.

Reviewer, *Journal of Business Disciplines*, 2004 – present.

Reviewer, *Journal of Forensic Accounting*, 2003 – 2009.

Reviewer, *Advanced Accounting*, 4th, 5th, 6th, and 7th editions, by Hoyle, Schaefer, and Doupnik, published by McGraw-Hill/Irwin.

Reviewer, *Principles of Accounting*, 19th and 20th editions, by Warren, Fess, and Reeves, published by South-Western College Publishing.

Reviewer, *Auditing*, 13th edition, by Whittington and Pany, published by McGraw-Hill/Irwin.

Reviewer, *Principles of Accounting*, 1st edition, by Pollard, Mills, and Harrison, published by Pearson Prentice Hall.

HONORS

She Knows Where She's Going, Girls, Inc. of Lakeland, 2010.

2009 *Writing Excellence Award*, Florida Institute of CPAs, for the co-authored paper, "A CPA's Investigation of Fraud" in the July/August 2009 Florida CPA Today. Published on page 33 at:
http://www.ficpa.org/fs_ficpa/publicfiles/member/fct/2010/JulyAug.pdf

Competent Communicator, 2007, Toastmaster's International.

SunTrust Faculty Excellence Award, 2006.

Summer Faculty/Student Mentorship project, "*The Intention of Accounting Professionals to Whistleblow in Situations of Questionable Ethical Dilemmas*," 2006.

Participant, Educator Visit Program, ROTC Leadership Training Camp, Ft. Knox, Kentucky, 2006.

Task Force Member, FICPA Fraud Task Force Strategic Planning, 2005.

Nomination, *FICPA Outstanding Educator Award*, 2005, 2004, 2002.

Who's Who Among America's Teachers, 2004, 2002 and 1998.

Sabbatical, *Fraud Investigation*, 2004.

"*Lover of Wisdom*" Award, presented by Phi Eta Sigma Honor Society, 2003.

Sigma Beta Delta, International Honor Society, Nova Southeastern University Chapter, 2003.

Summer Stipend Project, *Forensic Accounting Certification*, 2002.

Participant, Educator Visit Program, ROTC National Advanced Leadership Conference, Ft. Lewis, Washington, 2002.

Delta Sigma Pi National Scholarship Key, 1979.

COLLEGE SERVICE AND COMMITTEES

Religious Life Committee

Festival of Fine Arts Committee

Fine Arts Council

Fine Arts Chamber Series Committee

Jazz Festival Committee

Honors Program Committee

Graduate Council

Faculty Professional Interests Committee

Academic Standards and Institutional Assessment Committee

SACS V Committee

Business & Economics Computer Committee

Florida Southern College Student Chapter Institute of Management Accountants, advisor,
1995 – 2002, 2007-2010

Business & Economics Department Awards Committee, 1997 – 2007

Staff Search Committee, 1999

FSC Women's Association, 2000 – present, Board Member

FSC Women's Association, 2001 – 2002, Treasurer

Faculty Search Committee, 2001

Faculty/Staff Annual Campaign, Co-Chair, 2002

Sigma Beta Delta, advisor, 2002 – 2005

FSC Women's Association, 2003 – 2004, Chair

Phi Eta Sigma, Freshmen Honor Fraternity, advisor, 2005 – 2007

Strategic Planning Committee for Active Learning, 2005

3/2 Committee, 2006

Toastmaster's International, advisor, 2007 – present

Faculty Search Committee chair, 1998, 2007, 2008, 2010

Division Chair Search Committee chair, 2009

Dean Search Committee, 2010

AACSB Executive Committee, 2010 – 2011

Chair, AACSB Subcommittee, 2010 – 2011

COMMUNITY SERVICE

Choir Director, Fellowship Baptist Church, 1998 - 2007

Teacher (Sunday School, Bible Club, Ladies' Bible Study), Fellowship Baptist Church

Volunteer, Good Shepherd Hospice

REFERENCES

Dr. Robert H. Tate
Vice President for External Relations
Florida Southern College
111 Lake Hollingsworth Drive
Lakeland, FL 33813
Phone: (863) 680-4111
E-mail: rtate@flsouthern.edu

Dr. Bill Rhey
Dean of the School of Business & Economics
Florida Southern College
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Lakeland, FL 33813
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Florida Southern College
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Dr. Will Quilliam
Associate Professor of Accounting
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