

UDAY S. MURTHY

School of Accountancy
College of Business Administration
University of South Florida
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CURRENT POSITION

Professor & Quinn Eminent Scholar of Accounting Information Systems
School of Accountancy, University of South Florida

RESEARCH INTERESTS

Effects of information technology on accounting: data modeling and design methodologies for accounting information systems, auditing computer-based systems, expert systems and decision support systems in accounting and auditing.

EDUCATION

Doctor of Philosophy, August 1989
Indiana University, Bloomington IN

Master of Business Administration, 1985
Drexel University, Philadelphia PA

Bachelor of Commerce, 1981
University of Poona, India

TEACHING EXPERIENCE

Professor, School of Accountancy, College of Business Administration, University of South Florida (August 2002—present)

Associate Professor, Department of Accounting, Mays College of Business, Texas A&M University (September 1995—July 2002).

Assistant Professor, Department of Accounting, Mays College of Business, Texas A&M University (September 1989—August 1995).

Associate Instructor, Department of Accounting, School of Business, Indiana University (September 1985—August 1988).

Teaching Assistant, Department of Accounting, College of Business and Administration, Drexel University (September 1983—August 1985).

PROFESSIONAL QUALIFICATION

Chartered Accountant, 1983
Institute of Chartered Accountants of India

PROFESSIONAL EXPERIENCE

Junior Officer, Price Waterhouse, Bombay, India (February 1983—August 1983).

Industrial Trainee, Internal Audit Department, Sandvik Asia Ltd., Pune, India (July 1981—July 1982).

Audit Assistant, Kirtane & Pandit, Chartered Accountants, Pune, India (July 1979—July 1981).

PUBLICATIONS (Peer reviewed)

Lynch, A.L., Murthy, U.S., and Engle, T.E. “Fraud Brainstorming Using Computer-Mediated Communication: The Effects of Brainstorming Technique and Facilitation,” forthcoming in *The Accounting Review*.

Taylor, E.Z. and Murthy, U.S. “Knowledge Sharing among Accounting Academics in an Electronic Network of Practice,” conditionally accepted for publication in *Accounting Horizons*.

Kerr, D.S. and Murthy, U.S. “Beyond Brainstorming: The Effectiveness of Group Support Systems for Convergence and Negotiation Tasks,” to be presented at the 2008 *International Research Symposium on Accounting Information Systems*, Paris, France; conditionally accepted for publication in *International Journal of Accounting Information Systems*.

Bryant, S.M., Albring, S.A., and Murthy, U.S., “The Effect of Bonus Schemes and Media Richness on Virtual Team Building,” to be presented at the 2008 *International Research Symposium on Accounting Information Systems*, Paris, France; conditionally accepted for publication in *International Journal of Accounting Information Systems*.

Kerr, D.S. and Murthy, U.S. “An Experimental Comparison of Computer-Mediated and Face-to-Face Group Performance in Hidden Profile Accounting Tasks,” forthcoming in *Information & Management*.

Bryant, S.M., U.S. Murthy, and P. Wheeler. “The Effects of Cognitive Style and Feedback Type on Performance in an Internal Control Task,” forthcoming in *Behavioral Research in Accounting*.

Mullen, C.A., U.S. Murthy, and G. Teague. (2008). “Listening to Those We Serve: Assessing the Research Needs of University Faculty,” *Journal of Research Administration*, Spring, 39(1): 10-31.

Wolfe, C.J. and Murthy, U.S. (2005-06). “Negotiation Support Systems in Budget Negotiations: An Experimental Analysis,” *Journal of Management Information Systems*, Winter 22(3): 351-381.

Murthy, U.S. (2004). An Analysis of the Effects of Continuous Monitoring Controls on Ecommerce System Performance, *Journal of Information Systems*, Fall, 18(2): 29-47.

Kerr, D.S. and U.S. Murthy. (2004). Divergent and Convergent Idea Generation in Teams: A Comparison of Computer-Mediated and Face-to-Face Communication, *Group Decision and Negotiation*, July, 13(4) 381-399.

Murthy, U.S. and S.M. Groomer. (2004). A Continuous Auditing Web Services (CAWS) Model for XML-based Accounting Systems, *International Journal of Accounting Information Systems*, 5: 139-163. (Presented at the Information Systems Assurance Symposium, Toronto, Canada, October 31, 2003.)

Murthy, U.S. and S.M. Groomer. (2004). Reply to the discussions of ‘A Continuous Auditing Web Services (CAWS) Model for XML-based Accounting Systems’, *International Journal of Accounting Information Systems*, 5: 175-181.

Murthy, U.S. and D.S. Kerr. (2004). Comparing Audit Team Effectiveness via Alternative Modes of Computer-Mediated Communication, *Auditing: A Journal of Practice & Theory*, March, 23(1): 141-152.

Groomer, S.M. and U.S. Murthy. (2003). Monitoring High-Volume On-line Transaction Processing Systems Using a Continuous Sampling Approach, *International Journal of Auditing*, Spring, 7: 3-19.

Murthy, U.S. and D.S. Kerr. (2003). Decision Making Performance of Interacting Groups: An Experimental Investigation of the Effects of Task Type and Communication Mode, *Information & Management*, May, 40(5): 351-360.

Murthy, U.S. (2002). Group Support Systems Research in Accounting: A Theory-Based Framework and Directions for Future Research, In *Information Systems Research Monograph*, Arnold V. and Sutton S. (Eds), American Accounting Association.

Wiggins, C.E. and U.S. Murthy. (1998). Audit Implications of Future Database Systems, *Internal Auditing*, Jan/Feb 13(3): 8-18.

Groomer, S.M. and U.S. Murthy. (1996). An Empirical Analysis of the Accounting Information Systems Course, *Journal of Information Systems*, Fall, 10(2): 103-127.

Karan, V., D.S. Kerr, U.S. Murthy, and A.S. Vinze. (1996). Information Technology Support for Collaborative Decision Making in Auditing: An Experimental Investigation, *Decision Support Systems*, 16(3): 181-194.

Karan, V., A.S. Vinze, and U.S. Murthy. (1995). Assessing the Suitability of Judgmental Auditing Tasks for Expert Systems Development: An Empirical Approach, *Expert Systems with Applications: An International Journal*, 9(4): 441-455.

Bharadwaj, A., V. Karan, R.K. Mahapatra, U.S. Murthy, and A.S. Vinze. (1994). APX: An Integrated Knowledge Based System to Support Audit Planning, *International Journal of Intelligent Systems in Accounting, Finance, and Management*, 3(3): 149-164.

Kerr, D.S. and U.S. Murthy. (1994). Group Decision Support Systems and Cooperative Learning in Auditing: An Experimental Investigation, *Journal of Information Systems*, Fall, 8(2): 85-96.

Murthy, U.S. (1994). An Empirical Analysis of Risk Assessments and Computer Audit Strategy Under Varying Conditions of Application Stability, *Advances in Accounting Information Systems*, 3: 101-135.

Murthy, U.S. and C.E. Wiggins. (1993). Object-Oriented Modeling Approaches for Designing Accounting Information Systems, *Journal of Information Systems*, Fall, 7(2): 97-111.

Murthy, U.S. and J.A. Swanson. (1992). Integrating Expert Systems and Database Technologies: An Intelligent Decision Support System For Investigating Cost Variances, *Journal of Information Systems*, Fall, 6(2): 18-40.

Groomer, S.M. and U.S. Murthy. (1992). Assessments of Control Risk for Computer-Based Systems, *Internal Auditing*, Winter, 7(3): 27-37.

Vinze, A.S., V. Karan, and U.S. Murthy. (1991). A Generalizable Knowledge-Based Framework for Audit Planning Expert Systems, *Journal of Information Systems*, Fall, 5(2): 78-91.

Groomer, S.M. and U.S. Murthy. (1989). Continuous Auditing of Database Applications: An Embedded Audit Module Approach, *Journal of Information Systems*, Spring, 3(2): 53-69.

CONFERENCE PROCEEDINGS (Peer reviewed)

Mansour R., and U.S. Murthy. (2007). Consideration of Risks and Internal Controls in Business Process Modeling. In *Proceedings of the Fifteenth European Conference on Information Systems* (Österle H, Schelp J, Winter R eds.), 588-599, University of St. Gallen, St. Gallen, Switzerland.

Murthy, U.S. and C.E. Wiggins. (2004) OOREA: An Object-Oriented Resources, Events, and Agents Model for Enterprise Systems Design, *Proceedings of the International Conference on Information Systems*, December 12-15, 2004.

Murthy, U.S. (2004). Individual Differences and the Use of Collaborative Technologies in Education: An Empirical Investigation, *Proceedings of the 37th Hawai`i International Conference on System Sciences*, January 5-8, 2004.

Kerr, D.S. and U.S. Murthy. (2000). Task/technology fit and the effectiveness of group support systems: Evidence in the context of tasks requiring domain specific knowledge, *Proceedings of the 33rd Hawai`i International Conference on System Sciences*, January 4-7, 2000.

OTHER PUBLICATIONS (Editorially reviewed)

Burnett, R.D., M. Friedman, and U.S. Murthy. (2006). "Financial Reports: Why You Need XBRL," *Journal of Corporate Accounting & Finance*, (July/August): 33:40.

Murthy, U.S. and C.E. Wiggins. (2002). Why Manuscripts Are Rejected: An Analysis of JIS Rejections, *Journal of Information Systems*, Spring, 16(1): 41-48.

Murthy, U.S. and C.E. Wiggins. (1999). A Perspective on Accounting Information Systems Research, *Journal of Information Systems*, Spring, 13(1): 3-6.

Murthy, U.S. (1997). Discussion of 'Does IT Payoff? Evidence from a Multidimensional Analysis,' *Advances in Accounting Information Systems*, 5: 67-79.

Murthy, U.S. and L.M. Smith. (1995). Putting Electronic Meeting Systems to Work, *The CPA Journal*, December, 65(12): 26-29.

Wiggins, C.E., S.M. Groomer, and U.S. Murthy. (1991). How Security Determines Financial Data Base Design, *Financial & Accounting Systems*, Summer, 41-49. Reprinted in *Data Security Management*, Auerbach Publications, Boston: MA, November

1992, 1995. Major revision entitled "Database Design for the Auditor", EDP Auditing, Auerbach Publications, Fall 1997, pp. 1-17.

Groomer, S.M., U.S. Murthy, and P. Molnar. (1992), The Application of Continuous Sampling Plans for Monitoring On-line Transaction Processing Systems, *Institute for Research on the Management of Information Systems (IRMIS)*, Working Paper #9201, April, School of Business, Indiana University, Bloomington, IN.

Murthy, U.S. (1990). Formulating an Effective Audit Strategy in Computerized Environments, *The Chartered Accountant*, November: 383-385.

BOOK AUTHORSHIP

Murthy, U.S. and Groomer, S.M. (1996-2008). *Accounting Information Systems: A Database Approach*, CyberText Publishing, Inc. <<http://www.cybertext.com>>.

Murthy, U.S. (1996-2008). *Advanced Systems Analysis and Design*, CyberText Publishing, Inc. <<http://www.cybertext.com>>.

Contributing author to "Accounting Information Systems," by L. Murphy Smith and Katherine Smith, DAME Publications, Inc., 1995.

CONFERENCE PRESENTATIONS

Kerr, D.S. and Murthy, U.S. (2008) "The Importance of the COBIT Framework IT Processes For Effective Internal Control over the Reliability of Financial Reporting: An International Survey," presented at the 2008 Annual Meeting of the *American Accounting Association*, Anaheim, CA, August 3-6, 2008.

Murthy, U.S. and Ragland, L. (2008) "Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses," presented at the *AIS Educators' Conference*, Ft. Collins, CO, June 27-29, 2008.

Lynch, A.L., Murthy, U.S., and Engle, T.E. (2007). "Fraud Brainstorming Using Computer-Mediated Communication: The Effects of Brainstorming Technique and Facilitation," presented at the 2007 Annual Meeting of the *American Accounting Association*, Chicago, IL, August 5-8, 2007.

Mansour, R. and Murthy, U.S. (2007) "Consideration of risks and internal controls in business process modeling" presented at the 2007 *European Conference on Information Systems*, St. Gallen, Switzerland, June 7-9, 2007.

Bryant, S.M., Murthy, U.S., and Wheeler, P. (2006) "The Effects of Cognitive Style and Feedback Type on Auditors' Use of Structured Internal Control Questionnaires to Categorize Client Evidence." presented at the *American Accounting Association Annual Meeting*, Washington DC, August 6-9, 2006.

Murthy, U.S. (2006). "Discussion of Revisiting Fit Between AIS Design and Performance with the Analyzer Strategic-type," presented at *European Conference on Accounting Information Systems*, Dublin, Ireland, March 20-21, 2006.

Kerr, D.S., and Murthy, U.S. (2006) "An Experimental Comparison of Computer-Mediated and Face-to-Face Group Performance in Hidden Profile Accounting Tasks," presented at the *European Accounting Association 29th Annual Congress*, March 22-24, 2006.

Murthy, U.S. (2005). "Discussion of SportsStuff.com—Reporting Financial Performance in XBRL with Assurance," presented at *University of Waterloo Symposium on Information Systems Assurance*, Toronto, Canada, October 22, 2005.

Kerr, D.S. and Murthy, U.S. (2005). "Beyond Brainstorming: The Effectiveness of Group Support Systems for Convergence and Negotiation Tasks," presented at the *American Accounting Association Annual Meeting*, Washington DC, August 7-10, 2005.

Murthy, U.S. and Wiggins, C.E. (2004) "OOREA: An Object-Oriented Resources, Events, and Agents Model for Enterprise Systems Design," presented at *International Conference on Information Systems*, December 12-15, 2004.

Kerr, D.S. and Murthy, U.S. "The Effectiveness of Group Support Systems for Negotiation versus Idea-Generation Tasks: An Experimental Investigation," presented at the *2004 IFIP International Conference on Decision Support Systems (DSS2004)*, Prato, Italy, July 1-3, 2004.

Murthy, U.S. "Individual Differences and the Use of Collaborative Technologies in Education: An Empirical Investigation," presented at the *37th Hawai'i International Conference on System Sciences*, January 5-8, 2004..

Murthy, U.S. and Groomer, S.M. "A Continuous Auditing Web Services (CAWS) Model for XML-based Accounting Systems," presented at the *Information Systems Assurance Symposium*, Toronto, Canada, October 31, 2003.

Wolfe, C.J. and Murthy, U.S. "Negotiation Support Systems in Budget Negotiations: An Experimental Analysis," *American Accounting Association, Information Systems Section Mid-Year Meeting*, San Diego, CA, January 2003. Note: this paper received the "Best Research Paper" Award.

Murthy, U.S. and Groomer, S.M. "Enhancing an XML Schema for Accounting Systems to Facilitate Continuous Auditing," *Fifth Continuous Assurance Symposium*, November 22-23, 2002, Rutgers University.

Murthy, U.S. and Kerr, D.S. "Decision Making Performance of Interacting Groups: An Experimental Investigation of the Effects of Task Type and Communication Mode," presented at the National Meeting of the American Accounting Association, Atlanta, GA, August 15, 2001.

Kerr, D.S. and Murthy, U.S. "Task/technology fit and the effectiveness of group support systems: Evidence in the context of tasks requiring domain specific knowledge," presented at the 33rd *Hawai`i International Conference on System Sciences*, January 4-7, 2000.

Kerr, D.S. and Murthy, U.S. "The Effects of Group Decision Support Systems on Cooperative Problem Solving in Auditing," presented at the National Meeting of the American Accounting Association, New York, NY, August 11, 1994.

Bharadwaj, A., Mahapatra, R., Karan, V., Murthy, U.S., and A.S. Vinze, "APX: An Integrated Knowledge-Based System to Support Audit Planning," presented at the National Meeting of the American Accounting Association, New York, NY, August 12, 1994.

Kerr, D.S. and Murthy, U.S. "The Use of Information Technology to Support Cooperative Learning in Auditing: Issues and Strategies," presented at the Audit Education Conference, February 18-19, 1994, Oxnard, CA.

Kerr, D.S. and Murthy, U.S. "Group Decision Support Systems and Cooperative Learning in Auditing: An Experimental Investigation," presented at the First Annual Accounting Information Systems Research Symposium, February 3-5, 1994, Phoenix, AZ.

Karan, V., Vinze, A.S., and Murthy, U.S. "Assessing the Suitability of Judgmental Auditing Tasks for Expert Systems Development: An Empirical Approach," presented at the Fifth Annual Conference on Intelligent Systems in Accounting, Finance, and Management, November 11-13, 1993, Stanford University, Palo Alto, CA.

Vinze, A., Karan, V., and Murthy, U.S., "Assessing the Suitability of Judgmental Auditing Tasks for Expert Systems Development: An Empirical Approach," presented at the National Meeting of the American Accounting Association, August 8-11, 1993, San Francisco, CA.

Murthy, U.S. and Wiggins, C.E., Jr., "Object-Oriented Modeling for the Design of Accounting Information Systems," presented at the National Meeting of the American Accounting Association, August 8-11, 1993, San Francisco, CA.

Karan, V., Kerr, D.S., Murthy, U.S. and Vinze, A., "The Effect of Group Decision Support Systems on the Choice-Shift Phenomenon in Audit Team Decision Making,"

presented at the Western Regional Meeting of the American Accounting Association, April 29-May 1, 1993, San Diego, CA.

Groomer, S.M., Murthy, U.S., and Molnar, P. "The Application of Continuous Sampling Plans for Auditing On-line Transaction Processing Systems," presented at the National Meeting of the American Accounting Association, August 9-12, 1992, Washington, DC.

Murthy, U.S. and Wiggins, C.E., Jr., "The Advantages of Object-Oriented Database Systems for Future Accounting Information Systems," presented at the Southeast Regional Meeting of the American Accounting Association, April 29, 1992, Charlotte, NC.

Vinze, A., Karan, V., and Murthy, U.S., "A Generalizable Knowledge-Based Framework for Audit Planning Expert Systems," presented at the National Meeting of the American Accounting Association, August 12-14, 1991, Nashville, TN.

Murthy, U.S. "Conceptual Modeling for Accounting Information Systems Design: An Object-Oriented View," presented at the 1991 Western Regional Meeting of the American Accounting Association, May 2-4, 1991, Scottsdale, AZ.

Groomer, S.M., and Murthy, U.S. "An Approach to Continuous Auditing of Database Accounting Applications Using Embedded Audit Modules," presented at the 1988 Midwest Regional Meeting of the American Accounting Association, April 20-23, 1988, St. Louis, MO.

Murthy, U.S. and Srinivasan, A. "Semantic Data Modeling for the Design of Accounting Information Systems," presented at the 1988 Southwest Regional Meeting of the American Accounting Association, March 2-5, 1988, San Antonio, TX.

OTHER PRESENTATIONS

"Computer-Assisted Fraud Examination and Detection," with Conan Albrecht, presented at the *American Accounting Association Annual Meeting "Continuing Professional Education" Workshop*, Chicago, IL, August 5-8, 2007.

"Advanced Projects for the Accounting Information Systems Course," with Guido Geerts, presented at the *American Accounting Association Annual Meeting "Continuing Professional Education" Workshop*, Washington DC, August 7-10, 2005.

"Behavioral Research Opportunities in Accounting Information Systems," presented at the Information Systems Section Mid-Year Meeting Doctoral Consortium, San Diego, CA, January 9, 2003.

"Accounting Information Systems Research," Presentation at the 2002 KPMG PhD Project Conference, San Antonio, TX, August 13, 2002.

“Impact of Recent Technology Developments on Accounting: XML and XBRL,” *Florida Institute of CPAs, Continuing Professional Education Seminar*, Tampa, FL, October 25, 2002.

“Ecommerce: Control and Security Implications,” *Beta Alpha Psi Continuing Professional Education Seminar*, College Station, TX, January 29, 2000.

“ERP Systems: SAP R/3,” *Beta Alpha Psi Continuing Professional Education Seminar*, College Station, TX, January 30, 1999.

“Internet...The Next Wave: Intranets, Extranets, and Electronic Commerce,” *Beta Alpha Psi Continuing Professional Education Seminar*, College Station, TX, February 1, 1997.

“Information Technology Support for Cooperative Problem Solving in Auditing,” with David S. Kerr, presented at the October 1995 INFORMS meeting, New Orleans, LA.

“Monitoring High-Volume Transaction Processing Systems Using a Continuous Sampling Approach,” with S. Michael Groomer and Peter Molnar, presented at the October 1995 INFORMS meeting, New Orleans, LA.

“Technology Update: Electronic Meeting Systems,” *Beta Alpha Psi Continuing Professional Education Seminar*, College Station, TX, January 28, 1995.

“Group Decision Support Systems and Expert Systems: Applications in Accounting,” with Casper E. Wiggins, Jr., *Continuing Professional Education workshop*, Brazos Valley Chapter of the Texas Society of CPAs, March 8, 1994, College Station, TX.

“Information Technology Support for Collaborative Work: Group Decision Support Systems,” *Beta Alpha Psi sponsored Continuing Professional Education Seminar*, February 19, 1994, College Station, TX.

“Teaching Systems Design, Internal Controls and Computer Auditing in the AIS Course: An Integrated Database Systems Approach,” workshop presented with Christopher J. Wolfe at the Southwest Regional Meeting of the American Accounting Association, March 3-6, 1993, New Orleans, LA.

WORKING PAPERS

Mansour, R. and Murthy, U.S. “An Internal Control Oriented Ontological Extension to the REA Model,” to be revised and resubmitted to *Journal of Information Systems*.

Murthy, U.S. and Schafer, B.A. “An Investigation of the Effects of Framing of Information Systems Feedback on Performance in Production Task,” to be revised and resubmitted to *Journal of Information Systems*.

Murthy, U.S. “The Effect of Relative Performance Information under Different Compensation Contracts on Performance in Production Task,” submitted to *Accounting, Organizations and Society*.

Fuller, R.M., Murthy, U.S., and Schafer, B.A. “The Effects of Data Model Representation Method on Task Performance: An Experimental Investigation,” submitted to *Information & Management*.

Fuller, R.M., Murthy, U.S., and Schafer, B.A. “A Test of Modeling with a Columnar Pattern on Student Perception and Task Performance,” submitted to *AIS Educators’ Journal*.

Murthy, U.S. and Ragland, L. “Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses,” submitted to *AIS Educators’ Journal*.

Kerr, D.S. and Murthy, U.S. “The Importance of the COBIT Framework IT Processes For Effective Internal Control over the Reliability of Financial Reporting: An International Survey.”

FUNDING & GRANTS

DellSTAR Grant, \$18,000
Feasibility and Implications of Continuous Assurance Techniques Coupled with Continuous Reporting Systems, 2001

Interdisciplinary Research Initiative Grant, \$24,500
Office of the Vice-President for Research and Associate Provost for Graduate Studies
Texas A&M University, 2000-01

Instructional Development Grant, \$10,115
Mays College of Business, Texas A&M University, Summer 1997

Electronic Learning Initiatives Program Grant, \$4,825
Academy for Advanced Telecommunications & Learning Technologies
Texas A&M University, July 1996

Faculty Mini-Grant, \$1,000
“Information Technology Support for Audit Team Decision Making”
Office of Research and Graduate Studies
Texas A&M University, May 1994

Center for Teaching Excellence, \$5,000
Texas A&M University, 1993-94

Doctoral Dissertation Fellowship, \$12,000
Arthur Andersen & Co. Foundation, 1988-89

“A Comparison of Object-Oriented and Conventional Database Models,” with Casper E. Wiggins, Jr., summer grant from the *Center for the Management of Information Systems*, College of Business Administration, Texas A&M University.

CURRENT TEACHING RESPONSIBILITIES

Advanced Accounting Information Systems (ACG 6405 @ University of South Florida)

- Required course for Master of Accountancy students

Research Methods II (ACG 7936 @ University of South Florida)

- Required course for doctoral students in the School of Accountancy

Seminar in Accounting Information Systems Research (ACG 7415 @ University of South Florida)

- Required course for doctoral students in the School of Accountancy

COURSES DEVELOPED

Advanced Accounting Information Systems (ACCT 648 @ Texas A&M University)

- Course covering advanced topics in accounting information systems, including systems analysis and design, development of database-driven accounting systems, design and development of Web-based systems using Active Server Pages technology, data communications and networking, and electronic commerce.

Control, Audit, and Security of Accounting Information Systems (ACCT 649 @ Texas A&M University)

- Course covering all aspects of the control, audit, and security of accounting information systems, including the COBIT framework, general and application controls, operating system controls, input controls in client-server and Web-based systems, eCommerce assurance (WebTrust, SysTrust), use of audit software (ACL), auditing relational database systems using SQL, firewalls, and auditing SAP R/3.

Computer-Assisted Fraud Examination (ACG 6936 @ University of South Florida)

- Course designed to develop an understanding of how and why fraud is committed, who commits fraud, the fraud triangle and how it can be applied in various contexts, various fraud prevention and fraud detection techniques, internal controls for specific forms of fraud, specific types of fraud that can occur in present-day e-commerce environments, how to conduct fraud investigations, using Structured Query Language

(SQL) in a relational database environment for the purpose of fraud examination, and using the Picalo open source fraud detection toolkit.

AWARDS & HONORS

Distinguished Service in AIS Research Award,
Information Systems Section, American Accounting Association, 2006

Grant Thornton Outstanding Researcher Award,
School of Accountancy, University of South Florida, 2005, 2006

Outstanding Achievement in Research Award,
College of Business Administration, University of South Florida, 2005

Recognized as one of the “top ten” most productive researchers in Accounting Information Systems, Daigle, R.J. and V. Arnold, “An analysis of the research productivity of AIS faculty, *International Journal of Accounting Information Systems*, (September 2000): 106:122

Carroll Phillips Faculty Fellow
Department of Accounting, Texas A&M University, 2001-02.

Distinguished Achievement Award in Teaching,
Association of Former Students, Texas A&M University, 2000

Philip Ljungdahl Fellow
Department of Accounting, Texas A&M University, 1998-99

New Faculty Consortium Group Co-Leader
American Accounting Association, 1996-97

Center for Teaching Excellence Scholar, 1993-1994
Texas A&M University

Teaching Excellence Award
Beta Alpha Psi, Texas A&M University, Spring 1992

New-Faculty Consortium Fellow
American Accounting Association, 1989

Doctoral Dissertation Fellowship
Arthur Andersen & Co. Foundation, 1988-89

Doctoral Consortium Fellow
American Accounting Association, 1987

Doctoral Fellowship
American Accounting Association, 1985-86

MEMBERSHIPS

Beta Gamma Sigma
American Accounting Association
Association for Information Systems
Institute of Chartered Accountants of India

SERVICE

Tenure & Promotion Committee,
College of Business Administration
University of South Florida, 2003—present

Chair, Research/Scholarship Committee,
College of Business Administration
University of South Florida, 2003—present

Vice-Chair, Research Council,
University of South Florida, 2003-2006

Distinguished University Professor University Recommending Committee
University of South Florida, 2005-2008.

President's Award for Faculty Excellence Committee,
University of South Florida, 2002

Master of Accountancy Program Curriculum Committee,
School of Accountancy,
University of South Florida, 2002-2006

Chair, Master of Accountancy Program Curriculum Committee,
School of Accountancy,
University of South Florida, 2006—present

Chair, Johnson Chair Search Committee,
School of Accountancy,
University of South Florida, 2003-2004

Johnson Chair Search Committee,
School of Accountancy,
University of South Florida, 2002-2003

Coeditor, *Journal of Information Systems*
Information Systems Section
American Accounting Association, 1998-2001

Member of the editorial board
Issues in Accounting Education
American Accounting Association, 1998-2000

Member of the editorial board
Journal of Emerging Technologies in Accounting
American Accounting Association, 2004-present

Dissertation committees:

John Chan (Co-chair, in progress)
Ann Dzurainin (Chair, in progress)
Anita Reed (Chair, in progress)
Robert Slater (Co-chair, completed)
Antoinette Lynch (Chair, completed)
Eileen Taylor (Chair, completed)
Tina Loraas (completed)
Beverly Rowe (completed)
Connie Lehman (completed)
Dena W. Johnson (completed)
Curtis Clements (completed)

Chair, Research & Publications Committee
IS Section of the American Accounting Association, 2007-08

Member, Research & Publications Committee
IS Section of the American Accounting Association, 2006-07

National Meeting Liaison
IS/MAS Section of the American Accounting Association, 1995

Management Science in Accounting and Auditing Cluster Chair
ORSA/TIMS Joint National Meeting, 1995

Southwest Region Liaison
IS/MAS Section of the American Accounting Association, 1992-93

Member of the Editorial Review Board

Journal of Information Systems, 1992—1998

Member of the Scientific Committee

European Conference on Accounting Information Systems, 2003—present

Ad hoc reviewer:

- *Advances in Accounting*
- *The Accounting Review*
- *Accounting Horizons*
- *Behavioral Research in Accounting*
- *Advances in Accounting Behavioral Research*
- *Advances in Accounting Information Systems*
- *DATA BASE*
- *Expert Systems with Applications: An International Journal*
- *Issues in Accounting Education*
- *International Journal of Accounting Information Systems*
- *International Journal of Intelligent Systems in Accounting, Finance, and Management*
- *International Journal of Human Computer Studies*
- *Journal of the Association for Information Systems*
- *Journal of Information Systems*
- *Journal of Emerging Technologies in Accounting*
- *MIS Quarterly*