

STEVEN E. KAPLAN

December 2020

W.P. Carey School of Business
Arizona State University
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EDUCATION

Ph.D., Major in Accountancy, University of Illinois at Champaign-Urbana, 1982.
M.A.S., Major in Accountancy, University of Illinois at Champaign-Urbana, 1976.
B.S., Major in Accounting, Arizona State University, 1974.

EXPERIENCE

Arizona State University, Professor of Accountancy, 1992 to present.
Named as KPMG Professor, Spring, 2013.
Served as Director of the School of Accountancy, July, 2016 to July, 2018.
Arizona State University, Associate Professor of Accountancy, 1987 to 1992.
Arizona State University, Assistant Professor of Accountancy, 1982 to 1987.
Arizona State University, Lecturer of Accountancy, 1981-1982.

TEACHING

Teaching Interests:

Financial reporting, auditing, research design and methods.

Evidence and Illustrations of Teaching Effectiveness and Innovation:

Kaplan, S. E. and P. B. McKenzie, Study Guide for *COST ACCOUNTING: Concepts and Managerial Applications* by Bierman, Dyckman, and Hilton (PWS-Kent Publishing Company: Boston) 1990. Second Edition, 1994.

Dissertation Committees:

Member of dissertation committees: 13 doctoral students

Co-Chair of dissertation committee: 1 doctoral student

Chair of dissertation committee: 7 doctoral students

RESEARCH

Research Interests

Behavioral and archival approaches to examining decision making involving accounting and/or audit information among managers, auditors, and/or financial statement users.

Research and Scholarly Publications - Refereed Journal Articles

Chen, C., T. C. Huang, S. E. Kaplan, and J. Lin. "Audit partners' co-working experience and audit outcomes," *Auditing: A Journal of Practice & Theory*, 2020, forthcoming.

Kaplan, S. E., D. Kenchington, and B. Wenzel. "The valuation of discontinued operations and its effect on classification shifting," *The Accounting Review*, 2020, 95(4), 291-311.

Kaplan, S. E., G. Taylor, and D. D. Williams. "The effects of the type and contents of audit reports for financially stressed initial public offerings on information uncertainty," *Auditing: A Journal of Practice & Theory*, 2020, vol. 39(1), 125-150.

Demek, K., S. E. Kaplan, and A. Winn. "Who really performs the audit? Examining the effects of supplemental voluntary disclosure of the use of other auditors on investors' perceptions of audit quality," *Auditing: A Journal of Practice & Theory*, 2020, vol. 39(1), 1-19.

Fehrenbacher, D., S. E. Kaplan, and C. Moulang. "The role of accountability in reducing the impact of affective reactions on capital budgeting decisions," *Management Accounting Research*, 2020, vol. 47, 1-12.

Kaplan, S. E., D. Lanier, Jr., K. R. Pope, and J. A. Samuels. "External investigators' follow-up intentions when whistleblowers report healthcare fraud: The effects of report anonymity and previous confrontation," *Behavioral Research in Accounting*, 2020, vol. 32(2), 91-101.

Farrar, J., S. E. Kaplan, and L. Thorne. "The effect of interactional fairness and detection on taxpayers' compliance intentions," *Journal of Business Ethics*, 2019, vol. 154, 167-180.

S. E. Kaplan, M. J. Petersen, and J. A. Samuels. "Further evidence on the negativity bias in performance evaluation: When does the evaluator's perspective matter?" *Journal of Management Accounting Research*, 2018, vol. 30(1), 169-184.

Kaplan, S. E., and V. L. Zamora. "The effects of current income attributes on nonprofessional investors' say-on-pay judgments: does fairness matter?" *Journal of Business Ethics*, 2018, vol. 153, 407-425.

D. D. Fehrenbacher, S. E. Kaplan, and B. Pedell. "The relation between individual characteristics and compensation contract selection," *Management Accounting Research*, 2017, vol. 34, 1-18.

K. Fiolleau, and S. E. Kaplan. "Recognizing ethical issues: An examination of practicing industry accountants and accounting students," *Journal of Business Ethics*, 2017, vol. 142(2), 259-276.

S. E. Kaplan, K. R. Pope, and J. A. Samuels. "An examination of the effects of managerial procedural safeguards, managerial likeability, and type of fraudulent act on intentions to report fraud to a manager," *Behavioral Research in Accounting*, 2015, vol. 27(2), 77-94.

S. Clor-Proell, S. E. Kaplan, and C. Proell. "The impact of budget goal difficulty and promotion availability on employee fraud," *Journal of Business Ethics*, 2015, vol. 131(4), 773-790.

J. Cohen, S. E. Kaplan, and J. A. Samuels. "An examination of CEO social ties and CEO reputation on nonprofessional investors' say-on-pay judgments," *Journal of Business Ethics*, 2015, vol. 126(1), 103-117.

R. J. Casey, S. E. Kaplan, and A. S. Pinello. "Do auditors constrain benchmark beating behavior to a greater extent in the fourth versus interim quarters?" *Advances in Accounting*, 2015, vol. 31(1): 1-10.

S. E. Kaplan, and D. D. Williams, "Do going concern audit reports protect auditors from litigation? A simultaneous equations approach," *The Accounting Review*, 2013, vol. 88(1): 199-232.

D. Dhaliwal, S. E. Kaplan, R. Laux, and E. Weisbrod, "The information content of tax expense for firms reporting losses," *Journal of Accounting Research*, 2013, vol. 51(1): 135-164.

A. Cianci, S. E. Kaplan, and J. A. Samuels, "The Moderating Effects of the Performance Measure and Incentive System on Managers' and Supervisors' Expectations about the Manager's Effort," *Behavioral Research in Accounting*, 2013, vol. 25(1): 115-134.

S. E. Kaplan, and D. D. Williams, "Longitudinal evidence on the changing relation between audit firm size and going concern reporting audit firms use of portfolio management and audit reporting to manage risk," *Accounting, Organizations and Society*, 2012, vol. 37(5): 322-341.

S. E. Kaplan, M. J. Petersen, and J. A. Samuels. An examination of the effect of positive and negative performance on the relative weighting of strategically and non-strategically linked balanced scorecard measures," *Behavioral Research in Accounting*, 2012, vol. 24(2): 133-151.

S. E. Kaplan, K. Pany, J. A. Samuels, and J. Zhang. "An Examination of Anonymous and Non-Anonymous Fraud Reporting Channels," *Advances in Accounting*, 2012, vol. 28(1): 88-95.

S. E. Kaplan, K. Pope, and J. A. Samuels. An examination of the effect of inquiry and auditor type on reporting intentions for fraud," *Auditing: A Journal of Practice & Research*, 2011, vol. 30(4), 29-49.

Cianci, A. M., and S. E. Kaplan. The effect of CEO reputation and explanations for poor performance on investors' judgments about the company's future performance and management. *Accounting, Organizations and Society*, 2010, vol. 35(4), 478-495.

Kaplan, S. E., K. Pope, and J. A. Samuels. The effect of social confrontation on individuals' intentions to internally report fraud. *Behavioral Research in Accounting*, 2010, vol. 22(2), 51-67.

Kaplan, S. E., K. Pany, J. A. Samuels, and J. Zhang. An examination of the effects of procedural safeguards on intentions to anonymously report fraud. *Auditing: A Journal of Practice & Theory*, 2009, vol. 28 (2), 273-288.

Kaplan, S.E., J.A. Samuels and L. Thorne. Ethical norms of CFO insider trading. *Journal of Accounting and Public Policy*, 2009, vol. 28, 386-400.

Kaplan, S.E., K. Pany, J.A. Samuels and J. Zhang. An examination of the association between gender and reporting intentions for fraudulent financial reporting. *Journal of Business Ethics*, 2009, vol. 87 (1), 15-30.

S. E. Kaplan, and P. Wisner. "The judgmental effects of management communications and a fifth balanced scorecard category on performance evaluation" *Behavioral Research in Accounting*, 2009, 37-56.

C. Blanhorne, and S. E. Kaplan, "An egocentric model of the relation among the opportunity to underreport, ethical beliefs about underreporting and underreporting behavior," *Accounting, Organizations and Society*, 2008, vol. 33(7-8), pp. 684-703.

S. E. Kaplan, E. F. O'Donnell, and B. M. Arel, "The influence of auditor experience on the persuasiveness of information provided by management," *Auditing: A Journal of Practice & Theory*, 2008, vol. 27, pp. 67-83.

S. E. Kaplan, and E. G. Mauldin, "Auditor rotation and the appearance of independence: Evidence from non-professional investors," *Journal of Accounting and Public Policy*, 2008, vol. 27, pp. 177-192.

A. M. Cianci, and S. E. Kaplan, "The effects of management's preannouncement strategies on investors' equity attractiveness evaluations" *Journal of Business Ethics*, 2008, vol. 79 (June), pp. 423-444.

E. Almer, A. A. Gramling, and S. E. Kaplan, "Impact of post-restatement actions taken by a firm on non-professional investors' credibility perceptions," with E. Almer and A. A. Gramling, *Journal of Business Ethics*, 2008, vol. 80 (June), pp. 61-76.

S. E. Kaplan, M. Petersen, and J. A. Samuels, "Effects of subordinate likeability and balanced scorecard format on performance-related judgments," *Advances in Accounting*, 2007, vol. 23. pp. 85-111.

S. E. Kaplan, J. C. McElroy, S. P. Ravenscroft, and C. B. Shrader, "Moral judgment and causal attributions: Consequences of engaging in earnings management," *Journal of Business Ethics*, 2007, vol. 74 (August), pp. 149-164.

S. E. Kaplan, and J. Schultz, Jr. "Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting," *Journal of Business Ethics*, 2007, vol. 71 (March), pp. 109-124.

S. E. Kaplan, P. B. Roush, and L. Thorne, "Andersen, Sanbanes-Oxley, and the market for lemons in auditing services," *Journal of Business Ethics*, 2007, vol. 70 (February), pp. 363-373.

S. E. Kaplan, L. E. Rittenberg, and J. J. Schultz, Jr. "Communicating wrongdoing," *Internal Auditor*, 2006 (December): 89-91.

Ayers, S. and S. E. Kaplan, "Wrongdoing by consultants: An examination of employees' reporting intentions," *Journal of Business Ethics*, 2005, 57, 121-137.

Henderson, B. C., and S. E. Kaplan, "An examination of the role of ethics in tax compliance decisions," *Journal of the American Taxation Association*, 2005, Spring, 39-72.

Kaplan, S. E., and S. P. Ravenscroft, "The reputation effects of earnings management in the internal labor market," *Business Ethics Quarterly*, 2004, 453-478. \

Fuller, L. R. and S. E. Kaplan, "A note about the effect of auditor cognitive style on task performance," *Behavioral Research in Accounting*, 2004, 131-144.

Kaplan, S. E., and R. J. Nieschwietz, "A Web Assurance Services Model of Trust for B2C E-Commerce," *International Journal of Accounting Information Systems*, 2003, 95-114.

Kaplan, S. E., and R. J. Nieschwietz, "An Examination of the Effects of Webtrust and Company Type on Consumers' Purchase Intentions," *International Journal of Auditing*, 2003, 155-168.

Ayers, S. and S. E. Kaplan, "Review Partners' Reactions to Contact Partner Risk Judgments of Prospective Clients," *Auditing: A Journal of Practice & Theory*, 2003, 29-45.

Almer, E., J. R. Hopper, and S. E. Kaplan, "A Research Tool to Increase Attention to Experimental Materials: Manipulating Presentation Format," *Journal of Business and Psychology*, 2003, 17, 405-418.

Almer, E., and S. E. Kaplan, "The Effects of Flexible Work Arrangements and Mentoring on Behavioral Job Outcomes, Burnout, and Stress in Public Accounting," *Behavioral Research in Accounting*, 2002, 1-35.

Kaplan, S. E. "Further Evidence on the Ethics of Managing Earnings: An Examination of the Ethically Related Judgments of Shareholders and Non-Shareholders," *Journal of Accounting and Public Policy*, Spring, 2001, pp. 27-44.

Behn, B. K., S. E. Kaplan, and K. R. Krumwiede, "Further Evidence on the Auditor's Going Concern Report: The Influence of Management Plans," *Auditing: A Journal of Practice & Theory*, Spring, 2001, pp, 13-28.

S. E. Kaplan, and S. Whitecotton, "An Examination of Auditors' Reporting Intentions when Another Auditor is Offered Client Employment," *Auditing: A Journal of Practice & Theory*, Spring, 2001, pp. 45-64.

Kaplan, S. E., A. K. Keinath, and J. C. Walo, "An Examination of Perceived Barriers to Mentoring in Public Accounting," *Behavioral Research in Accounting*, 2001, pp. 195-220

Kaplan, S. E., J. H. Reneau, and S. Whitecotton, "The Effects of Predictive Ability Information, Locus of Control, and Decision Maker Involvement on Decision Aid Reliance," *Journal of Behavioral Decision Making*, 2001, pp. 35-50.

Kaplan, S. E. "Ethically Related Judgments by Observers of Earnings Management," *Journal of Business Ethics*, 2001, pp. 285-298.

Kaplan, S. E., and A. T. Lord, "An Examination of the Effects of Accountability when Auditors are Uncertain about the Views of Superior Partners," *International Journal of Auditing*, 2001, pp. 141-155.

B. C. Henderson, and S. E. Kaplan, "An Examination of Audit Report Lag for Banks: A Panel Data Approach," *Auditing: A Journal of Practice & Theory*, Fall, 2000, pp. 159-174.

Almer, E.D. and Kaplan, S.E. "Myths and Realities of Flexible Work Arrangements." *The CPA Journal*, April, 2000, pp. 14-19.

S. E. Kaplan, A. K. Keinath, and J. C. Walo, "Do Peers Supplement or Substitute for Mentors in Public Accounting?" *Accounting Enquiries: A Research Journal*, Fall/Winter 1999/2000, pp. 129-176.

R. G. Brody, and S. E. Kaplan, "Deescalation of Commitment Among Internal Auditors," *Advances in Accounting Behavioral Research*, 1999, pp. 85-100.

E. N. Johnson, S. E. Kaplan, and P. M. J. Reckers, "An Examination of Potential Gender-Based Differences in Audit Managers' Performance Evaluation Judgments," *Behavioral Research in Accounting*, 1998, pp. 47-75.

S. Ayers, and S. E. Kaplan, "Potential Differences Between Engagement and Risk Review Partners and Their Effect on Client Acceptance Judgments," *Accounting Horizons*, June, 1998, 139-153.

E. D. Almer, J. R. Hopper, and S. E. Kaplan, "The Effect of Diversity Related Attributes on Hiring, Advancement and Voluntary Turnover Judgment," *Accounting Horizons*, March, 1998, pp.1-17.

L. P. Grasso, and S. E. Kaplan, "An Examination of Ethical Standards for Tax Issues," *Journal of Accounting Education*, 1998, pp. 85-100.

L. P. Grasso, and S. E. Kaplan, "Emphasis on Ethics in Tax Education," *Research on Accounting Ethics*, 1998, pp. 73-88.\

S. E. Kaplan, K. J. Newberry, and P. M. J. Reckers, "The Effect of Moral Reasoning and Educational Communications on Tax Evasion Intentions," *Journal of the American Taxation Association*, Fall, 1997, pp. 38-54.

S. Ayers, and S. E. Kaplan, "Effects of Engagement-Wide Inherent Risk Factors on Auditors' Evaluations of Multiple Explanations From Client and Audit Team Sources," *Advances in Accounting*, 1997, pp. 49-63.

J. C. Anderson, S. E. Kaplan, and P. M. J. Reckers, "The Effects of Interference and Availability From Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments," *Behavioral Research in Accounting*, Supplement, 1997, 1-20.

V. Johnson, and S. E. Kaplan, "An Examination of Auditors' Decision Aided Probability Assessments," *Journal of Information Systems*, Fall, 1996, pp. 87-102.

R. Brody, and S. E. Kaplan, "Escalation of Commitment Among Internal Auditors," *Auditing: A Journal of Practice & Theory*, Spring, 1996, pp. 1-15.

S. E. Kaplan, "An Examination of Auditors' Reporting Intentions Upon Discovery of Procedures Prematurely Signed-Off," *Auditing: A Journal of Practice & Theory*, Fall, 1995, pp. 90-104.

R. G. Ruland, and S. E. Kaplan, "The Concept of Trust and Institutional Development in Auditing," *Research on Accounting Ethics*, 1995, pp. 1-20.

J. C. Anderson, M. J. Jennings, S. E. Kaplan, and P. M. J. Reckers, "The Effect of Using

Diagnostic Decision Aids For Analytical Procedures on Judges' Liability Judgments," *Journal of Accounting and Public Policy*, Spring, 1995, pp. 33-62.

S. E. Kaplan, and P. M. J. Reckers, "Auditors' Reporting Decisions for Accounting Estimates: The Effect of Assessments of the Risk of Fraudulent Financial Reporting," *Managerial Auditing Journal*, 1995, pp. 27-36.

Hasseldine, D. J., S. E. Kaplan, and L. R. Fuller, "Characteristics of New Zealand Tax Evaders: A Note," *Accounting and Finance*, November, 1994, pp. 79-93.

Hooks, K. L., S. E. Kaplan, and J. J. Schultz, Jr., "Enhancing Communication to Assist in Fraud Prevention and Detection," *Auditing: A Journal of Practice & Theory*, Fall, 1994, pp. 86-117.

Ayers, S. and S. E. Kaplan, "An Examination of Hypothesis Framing on Auditors' Information Choices in an Analytical Procedures Task," *Abacus*, 1993, p. 113- 130.

Kaplan, S. E. and P. M. J. Reckers, "An Examination of the Effects of Accountability Tactics on Performance Evaluation Judgments in Public Accounting," *Behavioral Research in Accounting*, 1993, pp. 101-123.

Anderson, J. C., S. E. Kaplan, and P. M. J. Reckers, "The Effects of Output Interference on Analytical Procedures Judgments," *Auditing: A Journal of Practice & Theory*, Fall, 1992, pp. 1-13.

Kaplan, S. E., C. Moeckel, and J. D. Williams, "Auditors' Hypothesis Plausibility Assessments in an Analytical Review Setting," *Auditing: A Journal of Practice & Theory*, Fall, 1992, pp. 50-65.

Hasseldine, D. J. and S. E. Kaplan, "Sanction Communications and Hypothetical Taxpayer Compliance," *Public Finance*, 1992, pp. 45-60.

Kaplan, S. E. and J. Mackey, "An Examination of the Association Between Organizational Design Factors and the Use of Accounting Information for Managerial Performance Evaluation," *Journal of Management Accounting Research*, 1992, pp. 116-130.

Kaplan, S. E. and K. Pany, "The Development of Guidance for Auditors' Evaluations of an Entity's Going Concern Status: An Analysis of Public Comment Letters," *Research in Accounting Regulation*, 1992, pp. 3-23.

Johnson, V., and S. E. Kaplan, "Experimental Evidence on the Effects of Accountability on Auditor Judgments," *Auditing: A Journal of Practice and Theory*, Supplement, 1991, pp. 96-107.

Carslaw, C. A. P. N. and S. E. Kaplan, "An Examination of Audit Delay: Further Evidence From New Zealand," *Accounting and Business Research*, Winter, 1991, pp. 21-32.

Kaplan, S. E. and R. G. Ruland, "Positive Theory, Rationality and Accounting Regulation," *Critical Perspectives on Accounting*, 1991, pp. 361-374.

Kaplan, S. E. and P. M. J. Reckers, "An Attributional Analysis of the Performance Evaluation Process," *Advances in Accounting*, 1991, pp. 227-248.

Deberg, C. L., S. E. Kaplan, and K. Pany, "An Examination of the Some Relationships Between Non-Audit Services and Auditor Change," *Accounting Horizons*, March, 1991, pp. 17- 28.

Kaplan, S. E., K. Menon, and D. D. Williams, "The Effect of Audit Structure on the Audit Market," *Journal of Accounting and Public Policy*, Fall, 1990, pp. 197-216.

Johnson, V. and S. E. Kaplan, "An Examination of Auditor Independence: Further Evidence on the Effect of System Design Practice on Auditor Judgment," *Research In Accounting Regulation*, 1990, pp. 59-76.

Kaplan, S. E., S. Pourciau, and P. M. J. Reckers, "An Examination of the Effect of the President's Letter and Stock Advisory Service Information on Financial Decisions," *Behavioral Research in Accounting*, 1990, pp. 63-92.\|

Kaplan, S. E. and P. M. J. Reckers, "An Examination of Information Search During Initial Audit Planning," *Accounting, Organizations and Society*, 1989, pp. 539-550.

Kaplan, S. E., P. M. J. Reckers, S. G. West, and J. C. Boyd, "An Examination of Tax Reporting Recommendations of Professional Tax Preparers," *Journal of Economic Psychology*, 1988, pp. 423-443.

Kaplan, S. E., "An Examination of the Effect of Presentation Format on Auditors' Expected Value Judgments," *Accounting Horizons*, September, 1988, pp. 100-107.

Kaplan, S. E., P. M. J. Reckers, and S. Roark, "An Attribution Theory Analysis of Tax Evasion Related Judgments," *Accounting, Organizations and Society*, 1988, pp. 371-379.

Kaplan, S. E. and P. M. J. Reckers, "An Application of Attribution and Equity Theories to Tax Evasion Behavior," *Journal of Economic Psychology*, September, 1986, pp. 1-16.

Kaplan, S. E., "The Effect of Combining Compliance and Substantive Tasks on Auditor Consensus," *Journal of Accounting Research*, Autumn, 1985, pp. 871-877.

Kaplan, S. E., "An Examination of the Effects of Environment and Explicit Internal Control Evaluation on Planned Audit Hours," *Auditing: A Journal of Practice and Theory*, Fall, 1985, pp. 12-25.

Kaplan, S. E. and P. M. J. Reckers, "An Examination of Auditor Performance Evaluation," *The Accounting Review*, July, 1985, pp. 477-487.

Kaplan, S. E. and P. M. J. Reckers, "An Empirical Examination of the Effect of Orientation Information on Audit Judgments," *Advances in Accounting*, 1985, pp. 190-210.

Kaplan, S. E. and P. M. J. Reckers, "A Study of Tax Evasion Judgments," *National Tax Journal*, March, 1985, pp. 97-102.

Kaplan, S. E. and P. M. J. Reckers, "An Empirical Examination of Auditors' Initial Planning Processes," *Auditing: A Journal of Practice and Theory*, Fall, 1984, pp. 1-19.

Kaplan, S. E., "Evaluation of Research on Expectancy Theory Predictions of Auditor Effort Judgments," *Advances in Accounting*, 1984, pp. 175-195.

Research and Scholarly Publications - Presentations and Conferences

“The effect of subordinate vs. superior perspective on expectations about the subordinate’s effort duration and direction,” with A. M. Cianci and J. A. Samuels, presented at the mid-year meeting of the Management Accounting Section of the American Accounting Association, January 2009.

“The effect of social confrontation on individuals’ intentions to internally report fraud,” with K. R. Pope and J. A. Samuels, at research forum presentation at the American Accounting Association ABO Section Mid-Year Conference, October 2008.

“An examination of the effect of type of fraud and the anonymous reporting channel administrator on reporting intentions for fraud,” with K. Pany, J. A. Samuels, and J. Zhang, presentation given at the mid-year meeting of the Auditing Section of the American Accounting Association, January, 2008.

“Ethics and social judgment in accounting research,” presentation given at the mid-year meeting of the Accounting, Organizations, and Behavior Section of the American Accounting Association, October, 2007.

“Ethical Norms of CFO Insider Trading,” with Janet Samuels and Linda Thorne, presentation given at the mid-year meeting of the Accounting, Organizations, and Behavior Section of the American Accounting Association, October, 2007.

“The effect of CEO reputation and explanations for poor performance on investors’ judgments about the company’s future performance and management,” with A. M. Cianci, presented at the University of Arkansas, January, 2007.

“Impact of post-restatement actions taken by a firm on non-professional investors’ credibility perceptions,” with E. Almer and A. A. Gramling, presentation given at the *Ethical Dimensions in Business: Reflections from the Business Academic Community* conference at the University of Notre Dame, October, 2006.

“Developing a behavioral academic accounting career,” presentation given at doctoral symposium at the mid-year meeting of the Accounting, Organizations, and Behavior Section of the American Accounting Association, October, 2006.

“Intentions to report questionable acts: An examination of the influence of anonymous reporting channel, internal audit quality, and setting,” with J. Schultz, Jr., presentation given at the mid-year meeting of the auditing section of the American Accounting Association, January, 2006.

“Halo effects during internal control evaluation: The influence of management’s self-assessment on auditor judgment,” with B. Arel and E. O’Donnell, presentation given at the mid-year meeting of the auditing section of the American Accounting Association, January, 2006.

“The judgmental effects of management communications and BSC performance dimensions on performance evaluation,” with P. S. Wisner (Thunderbird), presentation given at the mid-year

meeting of the management accounting section, January, 2005.

“Wrongdoing by consultants: An examination of employees’ reporting intentions,” with S. Ayers, presentation given at the Accounting Information Systems Symposium, February, 2004.

“The effects of managements’ incentives and auditor characteristics on financial statement users earnings correction beliefs,” with E. G. Mauldin, presentation given at the Annual meeting of the Accounting, Behavior, and Organizations Section of the American Accounting Association, October, 2002.

“An Examination of the Role of Ethics in Tax Compliance Decisions,” with B. Charlene Henderson, presentations given at Washington State University, November, 2001, and the Boston Area Research Conference, December, 2001.

“An Examination of the Negative Consequences Managers Face for Engaging in Earnings Management,” with S. Ravenscroft, presentations given at the Symposium on Ethics Research in Accounting, August 2001 and Northern Arizona University, September, 2001.

“An Examination of the Negative Consequences Managers Face for Engaging in Earnings Management,” with Sue Ravenscroft, presentation given at the Sixth Symposium on Ethics Research in Accounting, August, 2001.

“The Effects of Flexible Work Arrangements and Mentoring on Behavioral Job Outcomes, Burnout, and Stress,” with E. Almer, presentation given at the Annual meeting of the American Accounting Association, August, 2000.

“Exploratory Research on Mentoring in Public Accounting in Russia,” with A. Keinath and J. Walo with A. Keinath and J. Walo, presentation given at the Northeast Region of the American Accounting Association, April, 2000.

“The Effect of Interference and Availability From Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments,” with J. C. Anderson, S. E. Kaplan, and P. M. J. Reckers, presentation given at Annual Meeting - Accounting, Behavior and Organizations Section of the American Accounting Association, June, 1996.

“An Examination of Potential Gender-Based Differences in Audit Managers’ Performance Evaluation Judgments,” with E. N. Johnson and P. M. J. Reckers, presentation given at American Accounting Association’s Annual Meeting, August, 1994.

“The Concept of Trust and Institutional Development in Auditing,” with Robert G. Ruland, presentation at Ernst & Young Research on Accounting Ethics Symposium, June, 1994.

“Whistle-Blowing as a Component of Fraud Prevention and Detection,” with K. L. Hooks and J. J. Schultz, Jr., presentation at University of Waterloo Audit Symposium, November, 1993.

“An Examination of the Effect of Audit Experience on Auditors’ Hypothesis Evaluation,” with C. Moeckel, presentation at Annual Meeting - Western Division Decision Science Institute, March,

1991.

"Correlates of Tax Evasion: Evidence From New Zealand," with J. Hasseldine, presentation given at the Accounting Association of Australia and New Zealand Annual Meeting, July, 1990.

"An Examination of the Effect of Non-Audit Services on the Auditor-Client Relationship," with K. Pany and C. Deberg, presentation given at the Annual Meeting - Northeast Region American Accounting Association, May, 1990.

"Positive Theory, Rationality, and Accounting Regulation," with R. L. Ruland, presentation given at the Critical Perspectives in Auditing Annual Conference, May, 1990.

"The Social Psychology of the Stock Market," member of a panel discussion presented at the Annual Meeting - Western Region American Accounting Association, April, 1988.

"An Examination of Auditors' Intuitive Extrapolation Judgments in an Analytical Review Task," Presentation given at American Accounting Association's Annual Meeting, August, 1987.

"The Influence of Personal Auditor Characteristics on Materiality Judgments," with E. Johnson and P. M. J. Reckers, Presentation given at Annual Meeting - Western Region American Accounting Association, April, 1987.

"Expectancy Theory in the Audit Setting," Presentation given at American Accounting Association's Annual Meeting, August, 1983.

"The Effects of Order on Internal Control Judgments," Presentation given at Annual Meeting - Western Region American Accounting Association, April, 1983.

"An Examination of Internal Control Strength Judgments," Presentation given at Annual Meeting - Western Region American Accounting Association, April, 1982.

Research and Scholarly Publications - Grant reports

Kaplan, S. E. and J. J. Schultz, Jr., "A proposal to survey and analyze communication systems required by the Sarbanes-Oxley Act of 2002," 2004.

Kaplan, S. E. and L. Roberson, "An interdisciplinary research proposal of the effects of race on accounting related judgments," 2002.

SERVICE:

Service – Internal University Service

Member of Graduate Council, 2001-2004, 2010-2012.

School of Business Service

Member, School of Business Doctoral Committee, 1996-2007, 2012-2015.

School of Business Doctoral Coordinator, 2009-2012.
Member, W. P. Carey School of Business Personnel Advisory Committee, 2010-2016.

Recent School of Accountancy Service

Director, School of Accountancy, 2016-2018.
Member, School of Accountancy Recruiting Team, 2004-2012.
Chair, School of Accountancy Recruiting Team, 2012- 2015.
Member, School of Accountancy Personnel Advisory Team, 2003-2006; 2008-2012.
Chair or Co-Chair, School of Accountancy Ph. D. Program Committee, 1996-2007, 2012-.

Service - External

Member of American Accounting Association (AAA), 1981 - .
-- Board of Directors and Vice President – Education, 2017 - 2020.
-- Coordinate Doctoral Coordinators' Breakfast at Annual AAA meeting, 2011 - .
-- Council representative from the Accounting, Behavior and Organizations Section, 2011-2013.
-- Member of Accounting, Behavior and Organizations Section of AAA
-- President of the Section, 2010-2011.
-- Various other positions within the Section.
-- Recipient of Lifetime Achievement Award, 2013.
-- Member of Auditing Section of AAA
-- Member of the AAA Audit Research Committee (1998-2001): Key committee assignment: List all auditing papers published in seven top accounting journals from 1974-1995.
-- Member of Financial Accounting Section, Management Accounting, Auditing, and the International Accounting Section of the of AAA
Editor, *Behavioral Research in Accounting*, 2004-2006.
Member of the Editorial Board for *Behavioral Research in Accounting*.
Member of the Editorial Board for *Auditing: A Journal of Practice & Theory*.
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