

## ACCOUNTING

### REFEREED PUBLICATIONS

- Bycio, P., & **Allen, J. S.** (2004). A critical incidents approach to outcomes assessment. *Journal of Education for Business, 80*(2), 86-92.
- Bycio, P.**, & Allen, J. S. (2004). A critical incidents approach to outcomes assessment. *Journal of Education for Business, 80*, 86-92.
- Devine, K.**, O'Clock, P., & Seaton, L. (2006). Estimating the impact of formula apportionment on the allocation of worldwide income and the potential for double taxation. *Advances in International Accounting, 19*, 115-144.
- Devine, K.**, O'Clock, P., & Lammert, T. (2005). Product line and customer ROI: The next generation of ABC. *Management Accounting Quarterly, 7*(1), 1-11.
- Devine, K.**, Foist, B., & O'Clock, P. (2003). The effect of plant expansion on product sourcing at A&D, Inc. *Journal of Accounting Case Research, 7*(2), 56-62.
- Devine, K.**, & O'Clock, P. (2003). The role of strategy and culture in the performance evaluation of international strategic business units. *Management Accounting Quarterly, 4*(2), 18-26.
- Fiorelli, P.**, & Tracey, A. M. (2005). Throwing the book[er] at Congress: The constitutionality and prognosis for the federal sentencing guidelines and congressional control in light of United States v. Booker. *Michigan State Law Review, 4*(4), 1199-1234.
- Hughes, C., & **Fiorelli, P.** (2002). Seven steps to health-care compliance. *Internal Auditor, 59*, 35-38.
- Devine, K., **O'Clock, P.**, & Seaton, L. (2006). Estimating the impact of formula apportionment on the allocation of worldwide income and the potential for double taxation. *Advances in International Accounting, 19*, 115-144.
- Devine, K., **O'Clock, P.**, & Lammert, T. (2005). Product line and customer ROI: The next generation of ABC. *Management Accounting Quarterly, 7*, 1-11.
- Devine, K., Foist, B., & **O'Clock, P.** (2003). The effect of plant expansion on product sourcing at A&D, Inc. *Journal of Accounting Case Research, 7*, 56-62.
- Devine, K., & **O'Clock, P.** (2003). The role of strategy and culture in the performance evaluation of international strategic business units. *Management Accounting Quarterly, 4*, 18-26.

- O'Reilly, D.,** Leitch, R., & Tuttle, B. (2006). An experimental test of the interaction of the insurance and signaling hypotheses in auditing. *Contemporary Accounting Research*, 23(1), 267.
- O'Reilly, D.,** Leitch, R., & Wedell, D. (2004). The effects of immediate context on auditors' judgments of loan quality. *Auditing: A Journal of Practice and Theory*, 23, 89-105.
- O'Reilly, D.,** Reisch, J., & Velury, V. (2003). Corporate governance and the selection of industry specialist auditors. *Review of Quantitative Finance and Accounting*, 21, 35-48.
- Greller, M. M., & **Richtermeyer, S.** (2006). Changes in social support for professional development and retirement preparation as a function of age. *Human Relations*, 59(5), 1213-1234.
- Valentine, S., Greller, M., & **Richtermeyer, S.** (2006). Employee job response as a function of ethical context and perceived organization support. *Journal of Business Research*, 59(5), 582-588.
- Richtermeyer, S.,** Greller, M. M., & Valentine, S. R. (2006). Organizational ethics: Measuring performance on this critical dimension. *Management Accounting Quarterly*, 7(3), 23-30.
- Richtermeyer, S.,** & Fleischman, G. (2005). Planning strategies to avoid intermediate sanctions. *Tax Adviser*, 36(7), 424-430.
- Mauldin, E., & **Richtermeyer, S.** (2004). An analysis of ERP annual report disclosures. *International Journal of Accounting Information Systems*, 5(4), 395-416.
- Surdick, J.** (2006). Accounting for exchange of assets under FASB No. 153. *Tennessee CPA Journal*, 51(4), 24-26.
- Payne, E. A., & **Surdick, J.** (2004). Deciding factors -- students reveal important influences behind accounting. *Tennessee CPA Journal*, (June), 5-7.
- Allen, J. S., & **Surdick, J.** (2003). The path less traveled -- following a three-step process for accounting for deferred taxes. *Tennessee CPA Journal*, 48, 6-8.
- Surdick, J.** (2002). Measuring financial performance with interperiod equity. *Journal of Government Financial Management*, 51, 52-54.
- Fiorelli, P., & **Tracey, A. M.** (2005). Throwing the book[er] at Congress: The constitutionality and prognosis for the federal sentencing guidelines and congressional control in light of United States v. Booker. *Michigan State Law Review*, (4), 1199-1234.

#### NON-REFEREED PUBLICATIONS

- Allen, J. S., & Surdick, J.** (2003). The path less traveled -- following a three-step process for accounting for deferred taxes. *Tennessee CPA Journal*, 48(10), 6-8.
- Fiorelli, P.** (2004). How to “pump up” your organization’s ethical muscle memory. *Journal of Health Care Compliance*, 8(3), 23-79.
- Fiorelli, P.** (2004). Will U.S. Sentencing Commission amendments encourage a new ethical culture within organizations. *Wake Forest Law Review*, 39(13), 565.
- Tracey, A.M., & Fiorelli, P.** (2004). Nothing concentrates the mind like the prospect of a hanging: The criminalization of the Sarbanes-Oxley Act. *Northern Illinois University Law Review*, 25, 125-150.
- O’Reilly, D., & Reisch, J.** (2002). Industry specialization by audit firms: What does academic research tell us? *Ohio CPA Journal*, 61, 50-52.
- Payne, E. A., & Surdick, J. J.** (2004). Deciding factors -- students reveal important influences behind accounting. *Tennessee CPA Journal*, (June), 5-7.
- Tracey, A. M., & Fiorelli, P.** (2004). Nothing concentrates the mind like the prospect of a hanging: The criminalization of the Sarbanes-Oxley Act. *Northern Illinois University Law Review*, 25, 125-150.
- Tracey, A. M.** (2004). Westfield v. Galatis: Closing or opening the door? *Ohio Lawyer*, 18(2), 12-16, 36.

#### BOOKS

- VanDerbeck, E.** (2005). *Principles of cost accounting* (13th ed.). Cincinnati, OH: South-Western Publishing.
- VanDerbeck, E.** (2002). *Study guide to accompany “Principles of cost accounting”* (12th ed.). Cincinnati, OH: South-Western Publishing.
- VanDerbeck, E.** (2002). *Test bank to accompany “Principles of cost accounting”* (12th ed.). Cincinnati, OH: South-Western Publishing.
- VanDerbeck, E.** (2002). *Principles of cost accounting* (12th ed.). Cincinnati, OH: South-Western Publishing.

#### REVIEWS & CREATIVE WRITING

- Surdick, J.** (2005). [Review of the book *Accounting principles*]. *Issues in Accounting Education*, 20(2), 218-219.

**Surdick, J.** (2004). [Review of the book *Accounting information systems*]. *Issues in Accounting Education*, 19(3), 379-380.

#### PROCEEDINGS

- Floyd, B., Daugherty, J., & **Richtermeyer, S.** (2006). Role based learning in enterprise information systems. In *Proceedings of the Annual Meeting of the Decision Sciences Institute* [2006, November, San Antonio, TX]. Atlanta, GA: The Institute.
- Richtermeyer, S.** (2006). A profile of the management accounting profession: 2006 CMA job analysis. In *Proceedings of the American Accounting Associations' Annual Meeting* [2006, August, Washington: DC]. Sarasota, FL: The Association.
- Siegel, G., Sorensen, J., **Richtermeyer, S.**, & Thomson, J. (2006). What is next for business partners? In *Proceedings of the Annual Meeting, Midwest Regional Group, American Accounting Association* [2006, April, Chicago, IL]. Atlanta, GA: American Accounting Association, Midwest Regional Group.
- Richtermeyer, S.**, & Bradford, M. (2006). System diagramming techniques: Use and purpose in the AIS classroom. In *Proceedings of the AIS Educator Association Annual Conference* [2006, June, Estes Park, CO]. Greeley, CO: The Association.
- Klamm, B., **Richtermeyer, S.**, & Weidenmier, M. (2006). Assessing the value chain-enterprise systems link. In *Proceedings of the Mid-year Meeting of the Information Systems Section of the American Accounting Association* [2006, January, Scottsdale, AZ]. Atlanta, GA: American Accounting Association, Information Systems Section.
- Walker, K., Ainsworth, P., & **Richtermeyer, S.** (2005). Achieving competitive advantage in departments of accounting: Management principles and the balanced scorecard. In *Proceedings of the Annual Meeting of the American Accounting Association* [2005, August, San Francisco, CA]. Atlanta, GA: The Association.
- Klamm, B., **Richtermeyer, S.**, & Weidenmier, M. (2005). Assess the value chain-enterprise link. In *Proceedings of the AIS Educator Association Annual Conference* [2005, August, Breckenridge, CO]. Greeley, CO: The Association.
- Scarinci, C., & **Richtermeyer, S.** (2005). Organizational changes: What should management accountants expect from SOX? In *Proceedings of the IMA Annual Conference* [2005, Boston, MA]. Montvale, NJ: Institute of Management Accountants.
- Bradford, M., **Richtermeyer, S.**, & Roberts, D. (2004). Systems documentation: An examination of the link between accounting education and practice. In *Proceedings of the Annual Meeting of the American Accounting Association* [2004, August, Orlando, FL]. Atlanta, GA: The Association.

Cagle, J., Bycio, P., Clark, T., Kloppenborg, T., Cunningham, M., **Surdick, J.**, et al. (2002). Forty years of project management research: Trends, interpretations, and predictions. In D. P. Slevin, D. I. Cleland, & J. K. Pinto, *The frontiers of project management research* [2000, Paris, France]. Newtown Square, PA: Project Management Institute.

#### PRESENTATIONS AT ACADEMIC CONFERENCES

Bycio, P., & **Allen, J. S.** (2003). *Educational outcomes assessment: A comparison of critical incidents and the college student experiences questionnaire*. Paper presented at the International Business and Economics Research Conference, Las Vegas, NV.

**Bycio, P.**, & Allen, J. S. (2003). *Educational outcomes assessment: A comparison of critical incidents and the college student experiences questionnaire*. Paper presented at the International Business and Economics Research Conference, Las Vegas, NV.

O'Clock, P., **Devine, K.**, & Ealey, T. (2006). *An in-sourcing decision in the healthcare industry: Should an orthopedic practice buy an MRI?: A case study*. Paper presented at the National Decision Sciences Institute Conference, San Antonio, TX.

O'Clock, P., **Devine, K.**, & Ealey, T. (2006). *A framework for cost management and decision support across health-care organizations of varying size and scope*. Paper presented at the National Decision Sciences Institute Conference, San Antonio, TX.

**Devine, K.**, O'Clock, P., & Lammert, T. (2005). *Product line and customer ROI: The next generation of ABC*. Paper presented at the National Meeting of the Institute of Management Accountants, Boston, MA.

**Devine, K.**, O'Clock, P., & Lammert, T. (2004). *Product line and customer ROI: The next generation of ABC*. Paper presented at the National Meeting of the Decision Sciences Institute, Boston, MA.

**Devine, K.**, O'Clock, P., & Willis, D. (2003). *The future of accounting education: Help from a longstanding classic tradition*. Paper presented at the National Meeting of the Decision Sciences Institute, Washington, DC.

**Devine, K.**, & O'Clock, P. (2002). *The role of strategy and culture in the performance evaluation of international strategic business units*. Paper presented at the National Meeting of the Decision Sciences Institute, San Diego, CA.

- Fiorelli, P., & Tracey, A. M.** (2005). *United States v. Booker and its impact on organizations*. Paper presented at the Academy of Legal Studies in Business, San Francisco, CA.
- Fiorelli, P., & Tracey, A. M.** (2003). *The perfect financial storm: Was Sarbanes-Oxley an appropriate response?* Paper presented at the Academy of Legal Studies in Business, Nashville, TN.
- Fiorelli, P., Desio, P., & Murphy, J.** (2002). *Resolution and report: Employee confidentiality and non-retributory reporting systems*. Paper presented at the Ethics Resource Center Fellows Program, Xavier University, Cincinnati, OH.
- Fiorelli, P.** (2002). *How to make your internal auditors an ally for compliance and shaping tomorrow's debate: ethics, compliance and the organizational sentencing guidelines*. Paper presented at the United States Sentencing Commission and the Ethics Officer Association, Atlanta, GA.
- O'Clock, P., Devine, K., & Ealey, T.** (2006). *An in-sourcing decision in the healthcare industry: Should an orthopedic practice buy an MRI?: A case study*. Paper presented at the National Decision Sciences Institute Conference, San Antonio, TX.
- O'Clock, P., Devine, K., & Ealey, T.** (2006). *A framework for cost management and decision support across health-care organizations of varying size and scope*. Paper presented at the National Decision Sciences Institute Conference, San Antonio, TX.
- Devine, K., **O'Clock, P., & Lammert, T.** (2005). *Product line and customer ROI: The next generation of ABC*. Paper presented at the National Meeting of the Institute of Management Accountants, Boston, MA.
- Devine, K., **O'Clock, P., & Lammert, T.** (2004). *Product line and customer ROI: The next generation of ABC*. Paper presented at the National Meeting of the Decision Sciences Institute, Boston, MA.
- Devine, K., **O'Clock, P., & Willis, D.** (2003). *The future of accounting education: Help from a longstanding classic tradition*. Paper presented at the National Meeting of the Decision Sciences Institute, Washington, DC.
- Devine, K., & **O'Clock, P.** (2002). *The role of strategy and culture in the performance evaluation of international strategic business units*. Paper presented at the National Meeting of the Decision Sciences Institute, San Diego, CA.
- O'Reilly, D.** (2004). *A blog is born: Blogging in an MBA financial accounting course*. Paper presented at the American Accounting Association Ohio Region Meeting, Akron, OH.
- O'Reilly, D., Reisch, J., & Velury, U.** (2002). *Corporate governance and the selection of industry specialist auditors*. Paper presented at the American Accounting Association Auditing Section Mid-year Meeting, Orlando, FL.

- Payne, E. A., & Ramsey, R. J. (2005).** *The effects of documentation levels on auditors' memory, performance and efficiency.* Paper presented at the American Accounting Association Auditing Section Mid-Year Meeting, New Orleans, LA.
- Payne, E. A. (2003).** *Audit workpaper review -- written or interview: The effects on preparers' attitudes and performance.* Paper presented at the American Accounting Association ABO Section Mid-Year Meeting, Denver, CO.
- Payne, E. A., & Ramsay, R. J. (2002).** *Fraud risk assessments, professional skepticism, and auditor characteristics.* Paper presented at the American Accounting Association Ohio Regional Meeting, Akron, OH.
- Richtermeyer, S. (2006).** *Using personas in the classroom to understand the key activities of accounting professionals.* Invited presentation delivered at the Colloquium on Change in Accounting Education, Scottsdale, AZ.
- Richtermeyer, S. (2006).** *Using system diagramming to illustrate decision support, planning and control.* Invited presentation delivered at the Colloquium on Change in Accounting Education, Scottsdale, AZ.
- Richtermeyer, S. (2006).** *CMA certification: What it means for you.* Invited presentation delivered at the Beta Alpha Psi Annual Meeting, Washington, DC.
- Richtermeyer, S. (2006).** *Drive your performance: Take your balanced scorecard to the next level.* Invited presentation delivered at the IMA Annual Conference and Exhibition, Las Vegas, NV.
- Richtermeyer, S. (2005).** *Mapping the CMA to your curriculum.* Invited presentation delivered at the Colloquium on Change in Accounting Education, Long Beach, CA.
- Richtermeyer, S. (2005).** *Opportunities for research funding from the IMA Foundation for Applied Research.* Paper presented at the Annual Meeting of the American Accounting Association, San Francisco, CA
- Richtermeyer, S. (2005).** *Beta Alpha Psi – Integrating the disciplines.* Invited presentation delivered at the National Beta Alpha Psi Conference, San Francisco, CA.
- Richtermeyer, S. (2005).** *Creating a technology infrastructure for Sarbanes Oxley.* Training session delivered at the AIS Educator Conference, Boston, MA.
- Richtermeyer, S., Sorensen, J., & Siegel, G. (2005).** *What's next for business partners? Where is the profession headed?* Paper presented at the Hawaii International Conference on Business, Honolulu, HI.
- Richtermeyer, S. (2005).** *Microsoft Business Solutions Academic Alliance: Installation issues and challenges.* Paper presented at Microsoft Convergence, San Diego, CA.

- Bradford, M., **Richtermeyer, S.**, & Roberts, D. (2004). *Systems documentation: An examination of the link between accounting education and practice*. Paper presented at the American Accounting Association Annual Meeting, Orlando, FL.
- Richtermeyer, S.** (2004). *Supply chain business processes and integration issues*. Paper presented at the Annual Meeting of the Decision Sciences Institute, Boston, MA.
- Richtermeyer, S.** (2004). *Academic application service providers: Hosting software use for teaching and business*. Panel presentation delivered with Microsoft, PeopleSoft and SAP representatives at the Annual Meeting of the Decision Sciences Institute, Boston, MA.
- Richtermeyer, S.** (2004). *Compliance with the Sarbanes-Oxley Act: Technology and process impacts*. Paper presented at the Annual Meeting of the Decision Sciences Institute, Boston, MA.
- Richtermeyer, S.**, Sorensen, J., & Siegel, G. (2004). *Taking back the classroom using simulations*. Workshop presentation delivered at the Colloquium on Change in Accounting Education, Sedona, AZ.
- Richtermeyer, S.** (2004). *Balanced scorecard*. Workshop delivered at the University of Denver, Denver, CO.
- Richtermeyer, S.** (2004). *The case for management accounting*. Panel presentation delivered at the Annual Meeting of the American Accounting Association, Orlando, FL.
- Fiorelli, P., & **Tracey, A. M.** (2005). *United States v. Booker and its impact on organizations*. Paper presented at the Academy of Legal Studies in Business, San Francisco, CA.
- Tracey, A. M.** (2004). *The Sarbanes-Oxley Act of 2002 get tough approach: Its impact and efficacy*. Paper presented at the Academy of Legal Studies in Business, Ottawa, Canada.
- Tracey, A. M.** (2004). *Setting sights on ethics*. Paper presented at the United States Marshal Service Asset and Forfeiture National Conference, New Orleans, LA.
- Tracey, A. M.** (2004). *Ethics in America in the shadow of Martha Stewart*. Presentation delivered at the Institute of Management Accountants, Cincinnati, OH.
- Tracey, A. M.** (2004). *Examining ethics for the non-profit organization: Foresight, insight, oversight, outsight and hindsight*. Presentation delivered at the Regional Leadership Council of Human Services Executives, Cincinnati, OH.
- Tracey, A.M.** (2004). *Setting sights on ethics*. Presentation delivered at the Ohio Regional Association of Law Librarians Conference, Covington, KY.

Fiorelli, P., & Tracey, A.M. (2003). *The perfect financial storm: Was Sarbanes-Oxley an appropriate response?* Paper presented at the Academy of Legal Studies in Business, Nashville, TN.

OTHER

**Fiorelli, P., & Swenson** (2003). Ad hoc advisory group recommends changes to federal sentencing guidelines for organizations. *Prevention of Corporate Liability*.

**Fiorelli, P.** (2002). Internal auditors as allies in compliance. *Compliance Today*, 4.

**Richtermeyer, S.** (2006). Faculty workshop host at the IMA Annual Student Conference, Cleveland, OH.

**Richtermeyer, S.** (2006). Host for the 2nd Annual Globalization of the Management Accounting Profession Summit, Dubai, UAE.

**Richtermeyer, S.** (2005). Faculty workshop host at the IMA Annual Student Conference, Cleveland, OH.

**Richtermeyer, S.** (2005). Host for the 1st Annual Globalization of the Management Accounting Profession Summit, Boston, MA.