

## ACCOUNTING AND INFORMATION SYSTEMS

### REFEREED PUBLICATIONS

- Bycio, P. & Allen, J.S.** (2004). A critical incidents approach to outcomes assessment. Journal of Education for Business, 80(2), 86-92.
- 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.
- Allen, J.S. & Surdick, J.** (2001). Graphical transaction model for deferred tax analysis and accounting. The CPA Journal, 71(8), 42-45.
- Devine, K., O'Clock, P. & Lammert,** (2005). Product line and customer ROI: The next generation of ABC. Management Accounting Quarterly, 7(1).
- Devine, K., O'Clock, P. & Seaton, L.** (2004). Estimating the impact of formula apportionment on the allocation of worldwide income and the potential for double taxation. Advances in International Accounting, 19.
- Devine, K., Foist, B. & O'Clock, P.** (2003). The effect of plant expansion on product sourcing at A&D, Inc. The 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.
- Devine, K., O'Clock, P. & Foist, B.,** (2001). The effect of plant expansion on product sourcing at A&D, Inc. Journal of Accounting Case Research, 6(2).
- Devine, K., Rooney, C. & Lyons, D.** (2001). The Procter and Gamble Company: Allocation of research and development costs. Journal of Accounting Case Research, 6(1), 81-89.
- 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 Law Review.
- Fiorelli, P.** (2004). Will U.S. Sentencing Commission amendments encourage a new ethical culture within organizations. Wake Forest Law Review, 39(13), 565.
- Fiorelli, P. & Swenson** (2003). Ad hoc advisory group recommends changes to federal sentencing guidelines for organizations. Prevention of Corporate Liability.
- Hughes, C. & Fiorelli, P.** (2002). Seven steps to Health-care compliance. Internal Auditor, 59(1), 35-38.
- Fiorelli, P.** (2002). Internal auditors as allies in compliance. Compliance Today, 4.
- Fiorelli, P. & Muntek, M.** (2001). The coalition for ethical initiatives: Renewed advocacy for employee confidentiality and self-evaluative privilege. The Procurement Lawyer, 36.

- Fiorelli, P. & Hughes, C.** (2001). Internal control: a comparison between the HHS OIG Guidelines and COSO. Internal Auditor.
- Marmo, M. & Queneau, H.** (2003). Sexual harassment in an increasingly diverse workforce: implications for management. Business Forum.
- Marmo, M. & Queneau, H.** (2003). Work-family benefits: What women want and negotiators should know. Journal of Collective Negotiations in the Public Sector, 30(2), 183-197.
- 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, March, 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(1), 35-48.
- O'Reilly, D. & Reisch, J.** (2002). Industry specialization by auditors: what have we learned from academic research. Ohio CPA Journal.
- O'Reilly, D.** (2001). Review of Wittenberg and Schreiber's Auditing: Concepts for a changing environment. Issues in Accounting Education, 512.
- O'Reilly, D. & Velury, U.** (2001). Six things accountants should know about mentoring. The Arizona Society of CPAs Newsledger.
- O'Reilly, D. & Velury, U.** (2001). Mentoring: Converting new employees to team members. The Tennessee CPA Journal.
- O'Reilly, D.** (2001). The mentoring of employees: Is your organization taking advantage of this professional development tool? The Ohio CPA Journal, 60(3), 51-54.
- Payne, E.A. & Surdick, J.J.** (2004). Deciding factors -- students reveal important influences behind accounting. Tennessee CPA Journal, June, 5-7.
- Queneau, H. & Zoogah, B.** (2002). Preference discrimination and faculty diversity. Social Science Journal, 39(3), 483-488.
- Marmo, M. & Queneau** (2002). The social economics of job security. Forum for Social Economics, 32(1), 1-19.
- Marmo, M. & Queneau, H.** (2001). Sexual harassment: Different standards for different racial and ethnic groups? Journal of Individual Employment Rights, 9(4), 309-321.
- Mauldin, E. & Richtermeyer, S.** (2004). An analysis of ERP annual report disclosures. International Journal of Accounting Information Systems, December, 395-416.
- Surdick, J.** (2005). Accounting principles -- a review. Issues in Accounting Education, 20(2).

- Surdick, J.** (2004). Accounting information systems -- a review. Issues in Accounting Education, 19, 379-380.
- Surdick, J.** (2002). Measuring financial performance with interperiod equity. Journal of Government Financial Management.
- Tracey, A.M.** (2004). Westfield v. Galatis: Closing or opening the door? Ohio Lawyer, 18(2).
- Tracey, A.M. & Fiorelli, P.** (2004). Nothing focuses the mind like the prospect of a hanging: The criminalization of the Sarbanes-Oxley Act. Northern Illinois Review, 25, 124-150.

#### BOOKS

- VanDerbeck, E.** (2005). Principles of Cost Accounting (13<sup>th</sup> ed.) Cincinnati, OH: South-Western Publishing Company.
- VanDerbeck, E.** (2001). Study Guide to Accompany Principles of Cost Accounting. (12th ed.), Cincinnati, OH: South-Western Publishing Company.
- VanDerbeck, E.** (2001). Test Bank to Accompany Principles of Cost Accounting. (12th ed.), Cincinnati, OH: South-Western Publishing Company.

#### 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
- Devine, K., O’Clock, P. & Lammert** (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.
- Devine, K., O’Clock, P. & Seaton, L.** (2001). Estimating the impact of formula apportionment on the allocation of worldwide income and the potential for double taxation. Paper presented at the American Accounting Association Meeting, Atlanta, GA.
- Devine, K., O’Clock, P. & Seaton, L.** (2001). Estimating the effect of adopting apportionment allocation of MNC’s worldwide income. Paper presented at the Decision Sciences Institute National Meeting, 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.
- 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.
- 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.
- Fiorelli, P.** (2001). COSO and the organizational sentencing guidelines. Paper presented at the Association of Certified Fraud Examiners, New York, NY.
- Fiorelli, P.** (2001). Basic organizational guidelines training. Paper presented at the National Federal Sentencing Guidelines Seminar, co-sponsored by the Federal Bar Association and the United States Sentencing Commission, Clearwater, FL.
- Fiorelli, P.** (2001). Spend a year in Washington, D.C. and change your professional life: the Judicial Fellows Program. Paper presented at the Academy of Legal Studies in Business, Baltimore, MD.
- O'Reilly, D.** (2004). A blog is born: Blogging in an MBA financial accounting course. Paper presented at the AAA 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 AAA Auditing Mid-year Meeting, Orlando, FL.
- O'Reilly, D., Letch, R. & Waddell, D.** (2001). Range-frequency contrast and assimilation effects on auditors' assessments of loan quality. Paper presented at the American Accounting Association Annual Meeting, Atlanta, GA.
- O'Reilly, D., Reich, J. & Velar** (2001). Corporate governance and the selection of industry specialist auditors. Paper presented at the AAA Southeastern Regional Meeting, Atlanta, GA.
- O'Reilly, D., Leitch, R. & Tuttle, B.** (2001). An empirical test of the insurance hypothesis in auditing. Paper presented at the AAA Auditing Mid-Year Meeting, Houston, TX.
- 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.
- Payne, E.A.** (2003). Audit workpaper review -- written or interview: The effects on preparers' attitudes and performance. Paper presented at the AAA-ABO Section Midyear Meeting.

- Payne, E.A.** & Ramsay, R.J. (2002). Fraud risk assessments, professional skepticism, and auditor characteristics. Paper presented at the AAA Ohio Region Meeting, Akron, OH.
- Queneau, H.,** Friedmann, L.G. & **Marmo, M.** (2003). Women's satisfaction with work-family programs: Does organizational culture matter? Paper presented at the Society for the Advancement of Behavioral Economics, San Diego, CA.
- Marmo, M.** & **Queneau, H.** (2001). Work/family issues in Japanese transplant and U.S. companies. Paper presented at the Meeting on Socio-Economics, Amsterdam, Netherlands.
- Queneau, H.** & Gunnarsson, C. (2001). Faculty diversity in historically black institutions: An explanatory analysis. Paper presented at the Meeting on Socio-Economics, Amsterdam, Netherlands.
- Queneau, H.** (2001). Atculer vie familiale et vie professionnelle: L'exemple de la France. Paper presented at the Meeting on Socio-Economics, Amsterdam, Netherlands.
- 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.
- Tracey, A.M.** (2004). The Sarganes-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 at the Institute of Management Accountants, Cincinnati, OH.
- Tracey, A.M.** (2004). Examining ethics for the non-profit organization: Foresight, insight, oversight, oversight and hindsight. Presentation at the Regional Leadership Council of Human Services Executives, Cincinnati, OH.
- Tracey, A.M.** (2004). Setting sights on ethics. Presentation at the Ohio Regional Association of Law Librarians Conference, Covington, KY.

#### PROCEEDINGS

- Endorf, R.J., Koenig, K.M. & **Braun, G.A.** (2005). A preliminary study of the effectiveness of different recitation teaching methods. *Proceedings of the Physics Education Research Conference, AIP Proceedings 818, 89-92.*

OTHER

**O'Reilly, D.** (2001). [Review of Wittenberg and Schreiber's Auditing: Concepts for a Changing Environment.] Issues in Accounting Education, 512.

**Surdick, J.** (2001) [Manuscript Review of Cooper and Kaplan's The Design of Cost Management Systems: Text and Cases.] Issues in Accounting Education.

**VanDerbeck, E.** (2002). Test bank to accompany Principles of Cost Accounting, 12th ed. South-Western Publishing.

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