



CURRICULUM VITAE
Theodore Jaye Mock

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<p>EDUCATION University of California, Berkeley, Ph.D. – Business Administration, 1969 The Ohio State University, M.B.A. – Finance, 1964 The Ohio State University, B.S. – Mathematics, 1963</p>	
<p>PROFESSIONAL EXPERIENCE</p> <ol style="list-style-type: none"> 1. University of California, Riverside; Anderson Graduate School of Management, Distinguished Professor of Audit & Assurance, July 2008 - present 2. University of Maastricht, The Netherlands, Professor of Audit Research (part-time), 1991 - 2009; Fulbright Scholar, (Aug. – Dec.) 1993. Honorary Professor (2010 – present) 3. University of Southern California, Leventhal School of Accounting, Marshall School of Business Administration. <ol style="list-style-type: none"> a) Emeritus Professor (2008 – present) b) Arthur Andersen Alumni Professor of Accounting, 1982-2006. c) Professor, 1979-2008. d) Associate Professor, 1973-1979. e) Director, Center for Accounting Research, 1979-1981, 1982-1993. f) Coordinator of Doctoral Studies in Accounting, 1973-1982, 1998 g) Founder & Chairman, USC Audit Judgment Symposium, 1983-1994. h) Project Director, USC Year 2000 Curriculum Revision Project, 1988-1993. 4. Founder & Scientific Committee Chair, International Symposium on Audit Research, 1994 - 2023 5. Co-Founder & Co-Director, Maastricht Audit Research Symposium (1991-1995) 6. Hitotsubashi University, Tokyo, Japan, Visiting Scholar (May – July, 2012) 7. University of Melbourne, Visiting Scholar, (Oct. – Nov., 2007) 8. Australian National University, Visiting Professor, (June 2002, June 2003, May 2004) 9. National University of Singapore, Tang Peng Yeu Visiting Professor (July – August 2000) 10. Bond University, Australia, Adjunct Professor, 1990, 1992, 1993, and 1998. 11. Nanyang Technological University, Shaw Professor, (May – August), 1997 12. City University of Hong Kong, Honorary Visiting Professor, 1996 - 1998. 13. Norwegian School of Economics and Business Administration, Bergen Norway; Visiting Professor (Spring 1988). 14. Otago University, Dunedin, New Zealand; Fulbright Fellow, (June-August, 1988). 15. Southern Cross University, Australia, Visiting Professor, 1994. 16. Peat, Marwick, Mitchell & Co., New York, Audit Research Fellow (1977-78). 17. Ohio State University, Visiting Assistant Professor (1972-73). 18. University of California, Los Angeles, Graduate School of Management; Assistant Professor (1968-73) and Director, Accounting Information Systems Research Program, (1970-73). 19. University of California, Berkeley, Lecturer (1967-68) 	

AWARDS AND HONORS

1. KPMG Audit Research Grant, 2017-18
2. AAA Lifetime Service Award, August 2016, New York
3. invited Plenary Speaker: ANCAAR Audit Research Forum, Dec. 2014.
4. Invited Panel Member, PCAOB Public Meeting on The Auditor's Reporting Model, April 2014.
5. Invited Plenary Speaker, 4th Workshop on Audit Quality, EIASM, Sept 2012.
6. Visiting Scholar, Hitotsubashi University, Tokyo Japan, May – July, 2012
7. Research Grant, Japanese Society for the Preservation of Science, 2012
8. Scientific Committee Member, EAISM Workshop on Audit Quality, 2012.
9. AAA Outstanding Accounting Educator's Award, August 2011, Denver.
10. Distinguished Professor of Audit & Assurance, University of California, (2008 – present)
11. Visiting Scholar, University of Melbourne, Sept. – Nov. 2007
12. 2005 Notable [Lifetime] Contribution Award, ABO Section, AAA, Awarded, Oct. 2006.
13. 2003 Outstanding Auditing Educator Award, Auditing Section, AAA, January 2003.
14. Distinguish Visiting Professor, Australia National University, June, 2003, May 2004
15. Tang Peng Yeu Visiting Professor, National University of Singapore, July – Aug. 2000
16. Ernst & Young Distinguished Visiting Scholar, Boston College, May-June 1999, Sept 2000
17. Best paper award, International Conference on System Sciences, Jan. 1999.
18. Appointed a USC Ambassador 1999
19. 1998 Joint AICPA/AAA Collaboration Award
20. Shaw Foundation Professor, Nanyang Technological University, Singapore, May-August, 1997
21. First Ernst & Young Distinguished Visiting Scholar, Center for Auditing Research & Advanced Technology, University of Kansas, 1996
22. External advisor to the University Council of the Chinese University of Hong Kong, 1996-98.
23. Honorary Professor, City University of Hong Kong, 1995-98
24. International Advisory Board, Second International Conference on Contemporary Accounting Issues in Accounting, Taiwan, 1995.
25. Editor of Auditing: A Journal of Practice & Theory, (1993-1996)
26. *Kruit'nagelprijs* prize, Dutch Institute of Registered Accountants NivRA 1993.
27. Fulbright Scholar, University of Limburg, The Netherlands, 1993.
28. Presented First Rutherfords' Lecture, Southern Cross University, Australia, July, 1993.
29. Presented Inaugural Lecture, Maastricht Accounting & Auditing Research Center, University of Limburg (Maastricht University), The Netherlands, October, 1992.
30. Elected Chairman, 1991-92, Auditing Section, American Accounting Association.
31. Fulbright Scholar, University of Otago, New Zealand, 1988.
32. Dean's Faculty Award, School of Business Admin., University of Southern California, 1984.
33. California CPA Foundation 1983 Faculty Excellence Award, California Certified Public Accountants Foundation for Education and Research.
34. Wildman Medal Award, American Accounting Association, 1982.
35. Elected Director of Research, American Accounting Association, 1982-1984.
36. Distinguished Visiting Faculty, American Accounting Association Doctoral Consortium, 1981.
37. Peat, Marwick, Mitchell & Co., Research Opportunities in Auditing Awards, 1980, 1981, 1986, 1988 and 1991.
38. Doctoral Students Association Teaching Award, School of Business Administration, University of Southern California, 1977.
39. Distinguished Visiting Faculty, American Accounting Association Doctoral Consortium, 1974.
40. American Accounting Association Competitive Manuscript Contest Award, 1973.
41. American Accounting Association Competitive Manuscript Contest Award, 1971

PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

1. Editorial Boards: Auditing: A Journal of Practice & Theory (Editor: 1993-1997), The Accounting Review , Accounting, Organizations and Society, MIS Quarterly , Behavioral Research in Accounting , The International Journal of Auditing , The Australian Accounting Review, The Japanese Accounting Review, and others.
2. Referee: All of the above Editorial Board journals plus Management Science, MIS Quarterly, Decision Sciences, Abacus, Accounting Horizons, Journal of Accounting and Public Policy, Advances in Accounting, Contemporary Accounting Research, Accounting & Finance, Pacific Accounting Review, Issues in Accounting Education, Journal of Forensic Accounting, National Science Foundation and others.
3. American Accounting Association, 1968-present.
 - a. President, Auditing Section, 1991-92
 - b. Academic Vice-President, Auditing Section, 1990-91
 - c. Member, Accounting Educator Award Committee, 2012-2013, 1986-1990, Chairman, 1989-90.
 - d. Chair, Committee on Contemporary Approaches to Teaching Accounting Information Systems, 1985-86.
 - e. Member, Auditing Section Task Force on New Technology in Auditing, 1985-86.
 - f. Director of Research and Member, Executive Committee, 1982-1984.
 - g. Member, Doctoral Consortium Committee, 1980-81, 96-97.
 - h. Chair, Annual Meeting Manuscript Selection Committee, Auditing Section, 1981.
 - i. Research Committee Chair, Auditing Section, 1979-1980.
 - j. Member, Committee to Assess Audit Research Impact, 1993-1994.
 - k. Editor, Auditing: A Journal of Practice & Theory, 1993-1996.
 - l. Program Committee, Auditing Section, 1999,2000
 - m. Chair, Communications Committee, Auditing Section, 1998-2000
 - n. Member, AAA Research Advisory Committee, 2007-2008
 - o. Member, Outstanding Auditing Educator Award Selection Committee, 2012
 - p. Head: Auditor's Reporting Model Synthesis Team, 2011-2012
4. The Institute of Management Science, 1969-1992.
 - a. Chair, TIMS College on Measurement in Management, 1975-1982.
5. Member: Canadian Academic Accounting Association, Accounting Association of Australia & New Zealand, European Accounting Association, Institute of Internal Auditors, Fulbright Association and others.
6. Executive Board, SEC & Financial Reporting Institute, USC, 1980 - 2009
7. Executive Board, Maastricht Accounting & Auditing Research Center, 1991 – 2011
8. Advisory Board, Continuous Audit Research Lab, Rutgers Business School, 2008 - present

PUBLICATIONS

Books and Research Monographs

1. The Unqualified Auditor's Report: A Study of User Perceptions, Effects on User Decisions and Decision Processes, and Directions for Further Research, Research Report prepared for the AICPA Auditing Standards Board, Summary available at http://web.ifac.org/download/Study_1_ASB_Summary_Report.pdf New York, NY. 179 pages (with J. L. Turner, G. L. Gray and P. J. Coram), June 2009.
2. The Determination and Communication of Levels of Assurance Other than High, International Auditing and Assurance Standards Board, International Federation of Accountants, (with S. Maijoor et al.), 2002
3. Belief Functions in Business Decisions. Springer-Verlag 2002. (with R. Srivastava).
4. Internal Accounting Control Evaluation and Audit Judgment: An Anthology, Garland Publishing Inc., 1999. (with J.L. Turner).
5. Auditor Judgment Research in Analytical Procedures: Implications for Practice, Research Study, Canadian Certified General Accountants' Research Foundation, 1997 (with S. Biggs and P. Watkins).
6. Auditing Research: Evolution, Traditions and Prospects, Maastricht Accounting & Auditing Research Center, Maastricht University, 1992.
7. Analytical Review Procedures and Processes In Auditing, Research Monograph No. 14, Canadian Certified General Accountants' Research Foundation (1989) (with S. Biggs and P. Watkins).
8. The Impact of Technology on Auditing: Moving into the 21st Century, Institute of Internal Auditors (1988) (with G. Holstrum and R. West).
9. Reducing the Incidence of Fraudulent Financial Reporting: The Role of the SEC, SEC and Financial Reporting Institute, USC (1987) (with K. Pincus and W. W. Holder).
10. Risk Assessment in Accounting and Auditing, Research Monograph No. 10, Canadian Certified General Accountants' Research Foundation, (1985), (with I. Vertinsky).
11. Internal Accounting Control Evaluation and Auditor Judgment, Audit Research Monograph #3, American Institute of CPAs, (1981) (with J. L. Turner). (Reprinted in Spanish, The Mexican Institute of Public Accountants, 1985).
12. Measurement, Accounting and Organizational Information, Wiley/Hamilton, (1979), (with H. Grove).
13. Measurement and Accounting Information Criteria, Studies in Accounting Research, No. 13, American Accounting Association, 1976.
14. APL for Management, Wiley,Becker & Hayes, (1972), (with M. A. Vasarhelyi)

Refereed Journal Articles

1. *The effect of reporting key audit matters on audit fees and financial reporting quality: Evidence from Hong Kong, 2023, Journal of International Accounting Research, [Forthcoming]. [Reza Espahbodi, Jiarong Lin, Nan Liu, and Mohan Song, co-authors].*
2. *Using Evidential Reasoning Technology to Enhance the Audit Quality Assurance Inspection Process, 2018, Journal of Emerging Technologies in Accounting 15 (1): 29–43.[S. Ragothaman and R. Srivastava, co-authors]*
3. *Fraud Risk Assessment Using the Fraud Risk Model as a Decision Aid, 2017, Journal of Emerging Technologies in Accounting, vol 14 N.1 37 – 56. [R. Srivastava and A. Wright, co-authors]*
4. *Does recent academic research support changes to audit reporting standards? 2016, Accounting Horizons, Vol. 30, No. 2, pp. 255-275 [J. Bedard, P. Coram and R. Espahbodi, co-authors]*
5. *Auditors' Risk Assessments: The Effects of Elicitation Approach and Assertion Framing, 2016, Behavioral Research in Accounting, Vol. 28. No. 2. 75-84. [H. Fukukawa, co-author].*
6. *A Review and Evaluation of Audit Quality Oversight, 2014 Indian Accounting Review, Vol. 18, No. 1, 1-14, [S. Ragothaman and R. Srivastava, co-authors].*
7. *Assessing the Risk of Fraud at Olympus and Identifying an Effective Audit Plan. 2014. The Japanese Accounting Review, vol.4, 1-29, [H. Fukukawa & R. Srivastava, co-authors]*
8. *The Development of Worldwide Sustainability Reporting Assurance.2013 Australian Accounting Review, 23: 280–294. 2013. [S. Rao and R. Srivastava, co-authors]*
9. *Planning and Evaluation of Assurance Services for Sustainability Reporting: An Evidential Reasoning Approach. 2013. Journal of Information Systems. Vol. 27, No. 2 [R. Srivastava and S. Rao, co-authors]*
10. *The Auditor's Reporting Model: Current Research Synthesis and Implications, 2013 Auditing: A Journal of Theory & Practice, Vol. 32:1, 323-352, [Jean Bédard, Paul Coram, Shawn Davis, Reza Espahbodi, and Rick C. Warne, co-authors].*
11. *A Measurement Theory Perspective on Business Measurement, 2012 Journal of Emerging Technologies in Accounting. Vol. 9: 1-24, [S. Romero, G. Gal, and M. Vasarhelyi co-authors]*
12. *Causal inference in auditing: A framework, 2012 Auditing: A Journal of Theory & Practice. 31 (3) 177-201. [K. Pincus, R. Srivastava and A. Wright, co-authors]*
13. *The Communicative Value of the Auditor's Report,2012 Australian Accounting Review. 21 (3): 235-252, [P. Coram, P. , J. Turner, J. and G. Gray, co-authors].*
14. *Perceptions and Misperceptions Regarding the Unqualified Auditor's Report by Financial Statement Preparers, Users, and Auditors, 2012 Accounting Horizons, 25 (4): 659–684 [P. Coram, P. , J. Turner, J. and G. Gray, co-authors].*
15. *The Dempster-Shafer Theory: An Introduction and Fraud Risk Assessment Illustration, 2011, Australian Accounting Review, [R. Srivastava and L. Gao, Co-Authors], Vol. 21, Issue 3, 282-291.*
16. *Client Risk Factors and Audit Resource Allocation Decisions, 2011 [Issue 1], Abacus. [H. Fukukawa and A. Wright, co-authors].*
17. *Audit Risk Assessments Using Belief versus Probability, 2011, Auditing: A Journal of Practice & Theory, Vol. 30, No. 1; pp 75 – 99 .[H. Fukukawa, co-author]*
18. *Financial analysts' evaluation of enhanced disclosure of non-financial performance indicators, 2011, The British Accounting Review, [P. Coram and Gary Monroe, co-authors]*
19. *Exploring the role of context and client type on the auditor's client risk assessments and audit planning decisions,2011, Managerial Auditing Journal, [M. De Martinis and H. Fukukawa, co-authors],Vol. 26 Iss: 7, pp.543 - 565*
20. *Auditors' Evidence Evaluation and Aggregation Using Beliefs and Probabilities, 2010. International Journal of Approximate Reasoning. [H. Fukukawa, co-author].*
21. *Improving transparency and relevance of auditor communications with financial statement users, 2010 Current Issues in Auditing, Vol. 4, Issue 1, pp A-1 – A8, [J. Turner, G. Gray and P. Coram, co-authors].*
22. *Sustainable Development, Corporate Sustainability Reporting and Assurance: An Overview, 2009, Indian Accounting Review Vo. 13, No. 2, pp. 1-18. [S. Rao and R. Srivastava, co-authors].*
23. *Bayesian Fraud Risk Formula for Financial Statement Audits, 2009, Abacus, March, pp 66 – 87,[R. Srivastava and J. Turner, co-authors].*
24. *Bayesian and Belief Functions Formulas for Auditor Independence Risk Assessment, 2009, The International Journal of Auditing , [R. Srivastava and J. L. Turner, Co-Authors]*
25. *An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Risk Assessment, 2009. International Journal of Accounting Information Systems (Vol. 10, #2, June, 2009, 65-78), [Lili Sun, Raj Srivastava and M. A. Vasarhelyi, Co-Authors]*

26. *Review of Empirical Research on Rotation and Non-audit Services: Auditor Independence in Fact vs. Appearance*, *Journal für Betriebswirtschaft* 2009: 209-239.[C Pott and C. Watrin, Co-authors].
27. *The Effect of a Transparency Report on Auditor Independence: – Practitioners’ Self-Assessment*, *Review of Managerial Science*: (2008) 2: 111-127 [C. Pott and C. Watrin Co-Authors]
28. *The Framing and Evaluation of Multiple Hypotheses*, 2008, *Asian Pacific Journal of Accounting & Economics*. 15 (2008) 123–140, [A. Wright, R. Srivastava & H. Lu Co-Authors]
29. *Does Increased Audit Partner Tenure Reduce Audit Quality?* 2008, *Journal of Accounting, Auditing and Finance*, 23(4): 553-572 [D. Manry & J. Turner, Co-Authors].
30. *The Working Paper Review Process: A Theoretical Model and Simulations*, 2007 *India Accounting Review*, [H. Lu and R. Srivastava, Co-authors].
31. *An Examination of Worldwide Assured Sustainability Reporting*. 2007. *Australian Accounting Review*. Vol. 17 No. 1, pp 67 – 77. [C. Strohm and K. Swartz, co-authors],
32. *The Association of Pre-Audit Engagement Risk with Discretionary Accruals*, 2007. *Journal of Accounting, Auditing and Finance*. Vol 22, No. 4 (Fall 2007), pp 623-644. [D. Manry & J. Turner, Co-Authors].
33. *Analytical formulas for risk assessment for a class of problems where risk depends on three interrelated variables*, 2007 *International Journal of Approximate Reasoning*, Volume 45, Issue 1, May 2007, Pages 123-151[R. Srivastava, and J. Turner, co-authors].
34. *Audit Programs and Audit Risk: A Study of Japanese Practice*, 2006. *International Journal of Auditing*, Vol.10 Page 41 - March 2006, [H. Fukukawa and A. Wright, co-authors].
35. *An Information Systems Security Risk Assessment Model Under the Dempster--Shafer Theory of Belief Functions*. 2006. *Journal of Management Information Systems*. Vol. 22 No. 4, Spring 2006 pp. 109 – 142, [L. Sun and R. Srivastava, co-authors].
36. *The Different Types of Assurance Services and Levels of Assurance Provided* 2005. *International Journal of Auditing*; (Mahreen Hasan, Steven Maijoor, Peter Roebuck, Roger Simnett and Ann Vanstraelen, co-authors).
37. *Why We Should Consider Belief Functions in Audit Research and Practice*. 2005. *The Auditor's Report*. [Vol. 28, No. 2, March 2005]. (with R. Srivastava).
38. *Auditor Identification of Fraud Risk Factors and Their Impact on Audit Programs*. 2005. *The International Journal of Auditing* Volume 9, Issue 1, Page 59-77, Mar 2005 (with J. L. Turner).
39. *A Formal Model of Auditor Independence Risk*. 2002. *Australian Accounting Review* [July 2002]; with J. L. Turner and R. P. Srivastava)
40. *Multiple Hypothesis Evaluation in Auditing*, 2002. *Accounting & Finance*. Vol. 43, No.3. Pp. 251-278. (with Raj Srivastava and Arnold Wright).
41. *Design issues and opportunities in archival research using audit workpapers*, *International Journal of Auditing*, Nov. 2001 (with J. Turner).
42. *Financial Reporting Web Sites: What Users Want in Terms of Form and Content*. *International Journal of Digital Accounting Research* 2001, 1 (1):pp1-23 (with G. Gray and R. Debreceeny).
43. *Belief Functions in Accounting Behavioral Research*, *Advances in Accounting Behavioral Research*, 2000. Vol. 3: 225-242. (with Raj Srivastava).
44. *Das Prüfungsurteil bei analytischen Prüfungshandlungen – Praktische Implikationen von Forschungsergebnissen*, *Die Wirtschaftsprüfung*. (Feb. 2000). (with S. Biggs and R. Quick).
45. *Evidential Reasoning for WebTrust Assurance Services*, *Journal of Management Information Systems*, Winter 1999-2000, Vol.16, No. 3, pp. 11 – 32. (R. Srivastava, co-author)
46. *A Comparative Evaluation of Belief Revision Models in Auditing*, *Auditing: A Journal of Practice & Theory*. 1999. pp 105 – 127. (with G. Krishnamoorthy and M. Washington).
47. *The Market for Assurance Services in Singapore*, *Accounting and Business Research*. Vol 6(2), July,1999 (C. P. See, co-author) 289-305.
48. *Are Audit Program Plans Risk Adjusted?* *Auditing: A Journal of Practice & Theory*.1999. pp 55 – 74. (With A. Wright)
49. *Analytical Procedures: Promise, Problems and Implications for Practice*. *Australia Accounting Review*. Vol.9, NO. 1, 1999 (with S. Biggs and R. Simnett).
50. *Evidential planning in auditing: A review of empirical research*. *Journal of Accounting Literature*. 1999. (Vol. 18. pp 96 – 142) (with J. Bedard and A. Wright).
51. *“Conclusies uit cognitief onderzoek naar de Oordeelsvorming bij Cijferanalyse”, *Maandblad voor Accountancy en Bedrijfseconomie*, („Conclusions from Cognitive Research in Analytical Review Judgments”) 1997.(with P. Eimers and S.F. Biggs).*
52. *“Auditors’ Uncertainty Representation and Evidence Aggregation”, *Behavioral Research in Accounting*, 1997, (with A. Wright, M. Washington and G. Krishnamoorthy*
53. *“Audit Risk and Audit Programs”, *The European Accounting Review*, 1996,5:2, 217-237 (with L.*

- Quadackers and S. Maijor).
54. "Audit Judgment", chapter 3 of Auditing Practice, Research and Education: A Productive Collaboration, (T. Bell and A. Wright, Eds.), pp 55 - 85, 1995 (with E. M. Bamber, P. R. Gillett and K. Trotman).
 55. "Propagating Belief Functions in AND- Trees", International Journal of Intelligent Systems, (1995) Vol. 10: 647 – 664 (with R. P. Srivastava, P. Shenoy and G. R. Shafer).
 56. "An Assessment of the Relevance and Respectability of Audit Research", De Accountant, NivRA, February, 1994 (with S. Biggs, W. Buijink, S. Maijor, A. Schilder & L. Quadackers).
 57. "An Exploratory Study of Auditor Evidential Planning", Auditing: A Journal of Practice & Theory, (Autumn, 1993), (with A. Wright).
 58. "Audit Judgment Symposium: 1983-1992; Review and Assessment", Auditing: A Journal of Practice & Theory, (1993), (with P. Watkins, K. Pincus and P. Caster).
 59. "A Comparison of Norwegian and United States Accounting Student's Learning Style Preferences", Accounting Education, (1992), (with T. E. McKee and F. Ruud).
 60. "Expert and Novice Problem-Solving Behavior in Audit Planning", Auditing: A Journal of Practice & Theory, (1992), (with J. Bedard).
 61. "A Systems Approach to Accounting Curriculum Development", Issues in Accounting Education, Fall, 1991, pp. 1-15, (with K. Pincus and J. Andre); reprinted in Essays on Changing Accounting Education, C. P. Baril & B. M. Roof, (Eds), James Madison Uni., 1994.
 62. "The Future Impact of Expert Systems and Decision Support Systems on Auditing", Advances in Accounting, Vol. 9, 1991., (G. Gray and T. McKee, Co-authors). (Reprinted in Artificial Intelligence in Accounting and Auditing, M. A. Vasarhelyi (Editor), Markus Wiener Publishers, vol. 3, 1995..
 63. "An Examination of Auditor Multiple Criteria Judgments in Planning Inventory Audit Procedures", The Chinese Accounting Review, 1991, pp. 57-78, (T. Lin, A. Wright and M. Lewis, Co-Authors)
 64. "An Integer Programming Approach to the Selection of Alternative Audit Procedures", Applications in Management Science, 1991, pp. 79-94, (T. Lin and M. Lewis, Co-Authors)
 65. "An Inter-Cultural Comparison of Auditor's Risk Assessment Judgements," Commentary, Vol. 8, 1990) and Judgement and Decision Making, W. Luke, (Editor), 1991 (with M. Washington).
 66. "Information Systems in the 1990s," Internal Auditor, 2/90, pp. 32-37 (G. Holstrum and R. West, Co-authors).
 67. "Risk Concepts and Risk Assessment in Auditing," Advances in Accounting, 1989 (with M. Washington).
 68. "Criteria Auditors Utilize in the Evaluation of Internal Accounting Control," Pacific Accounting Review, 01/89, pp. 59-75. (S. Biggs, Co-Author).
 69. "Verbal Protocol Research in Auditing," Accounting, Organizations, and Society, Vol. 14, No. 1 (1989), pp. 131-151 (G. Klersey, Co-Author)).
 70. "The SEC and Fraudulent Financial Reporting," Research in Accounting Regulation, pp. 167-185 Vol. 2 (1988), (K. V. Pincus and W. W. Holder, Co-authors).
 71. "Auditor's Use of Analytical Review in Audit Program Design," The Accounting Review, Vol. LXIII, No. 1, pp. 148-161 (January 1988), (with S. Biggs and P. Watkins).
 72. "Attitudes Concerning a Consulting or MAS Track Within an Accounting Curriculum," Kent/Bentley Review, Vol. 3, pp. 1-13 (1988) (with M. Bloes).
 73. "Behavioral Research in Accounting Information Systems, " Behavioral Accounting Research: A Critical Analysis, K. Ferris (Ed.), Publishing Horizons, Inc., pp. 171-202 (1988) (with Chen-en Ko)
 74. "How to Prepare Better Accounting Systems Flowcharts," The Practical Accountant, November 1986. 106-118, (with D. Faye).
 75. "Information Support Systems for Problem Solving," Decision Support Systems, (April 1985), (with D. Dery).
 76. "Audit Judgment and Evidence Evaluation," Auditing: A Journal of Theory and Practice, (Fall 1985), (with G. Holstrum).
 77. "Towards a Contingency View of Audit Evidence," Auditing: A Journal of Theory and Practice, (Fall 1985), (with A. Wright).
 78. "Expert Systems: What They Mean to the Executive," New Management, (1985), (with E. Turban)
 79. "Managing the Big Eight," New Management, (1985), (with Mary Washington).
 80. "The Use of the Analytic Hierarchy Process As An Aid in Planning The Nature and Extent of Audit Procedures," Auditing: A Journal of Practice and Theory, (1984), (with W. T. Lin and A. Wright).
 81. "Decision Support Systems and Auditing," Advances in Accounting: A Research Journal (1984) (with J. Bedard and G. Gray).
 82. "An Improved Method of Documenting and Evaluating a System of Internal Accounting Control," Auditing: A Journal of Practice and Theory (Spring 1983) (with J. Willingham) pp 91-99.

83. "An Investigation of Auditor Decision Processes in the Evaluation of Internal Controls and Audit Scope Decisions," Journal of Accounting Research (Spring 1983) (with S. F. Biggs).
84. "Evaluating the Effectiveness of Audit Procedures," Auditing, A Journal Theory and Practice (Fall 1982), (with A. Wright).
85. "Economic Considerations In Designing Audit Programs," Journal of Accountancy (March 1980), (with J. L. Turner).
86. "A Synthesis of the Lens and Information Economics Models," Journal of Accounting Research (Autumn 1978), (with M. A. Vasarhelyi).
87. "Human Information Processing, Decision Style Theory and Accounting Information Systems: A Reply," The Accounting Review, (October 1977) (with M. Driver).
88. "A Review of HRA Measurement Systems from a Measurement Theory Perspective," Accounting, Organizations and Society (Vol. 2, No. 3, 1977) (with H. D. Grove and K. Ehrenreich).
89. "Discussion of 'Patterns, Prototypes and Predictions: An Exploratory Study,'" Studies on Human Information Processing in Accounting, Journal of Accounting Research, (1976), pp. 139-144.
90. "Simulation of Information Choice," Decision Sciences, (April 1976), pp. 219-234 (with M. A. Vasarhelyi and John Fellingham).
91. "Human Information Processing, Decision Style Theory and Accounting Information Systems," The Accounting Review (July 1975), pp. 490-508 (with M. J. Driver).
92. "Sistemas de Informacao para Administracao," Revista De Administracao De Empresas (July/August 1974), pp. 69-78 (with M. A. Vasarhelyi).
93. "A Longitudinal Study of Some Information Structure Alternatives," Data Base, Vol. 5, No. 4, (Winter 1973), and SMIS Special Report (December 1973),
94. "Concepts of Information Value and Accounting: A Reply," The Accounting Review (April 1973).
95. "The Value of Budget Information," The Accounting Review, (July 1973). Vol. 48, No. 3, pp 520-534 (Winner of the 1973 AAA Manuscript Contest Award.)
96. "A Decision Tree Approach to the Methodological Decision Process," The Accounting Review (October 1972).
97. "Learning Patterns, Decision Approach, and Value of Information," The Journal of Accounting Research, (Spring 1972), pp. 129-153 (with T. L. Estrin and M. A. Vasarhelyi).
98. "Concepts of Information Value and Accounting," The Accounting Review (October 1972), Vol. 46 pp. 765-778. (Winner of the 1971 American Accounting Association Manuscript Contest Award.)
99. "Accounting Education in a Changing World," The California CPA Quarterly, pp. 9-12, 34 (1970), Special Issue (with J. J. McDonough).
100. "Comparative Values of Information Structures," Journal of Accounting Research, Empirical Research in Accounting: Selected Studies, pp. 234-258 (1969).

Refereed Conference Proceedings & Other Publications

101. *A General Framework for Assessing Fraud Risk*, 2018 Proceedings of the 8th Annual International Conference on Accounting and Finance, July 2018, Singapore (with L. Gao, R. Srivastava and E. Fuerherm).
102. Assurance Services for Sustainability Reporting under Dempster-Shafer Theory of Belief Functions. 2012. Proceedings of the 9th Workshop on Uncertainty Processing, Mariánské Lázně, Czech Republic September 12-15, 2012." (R. Srivastava and S. Roa, co-authors)
103. *An Evidential Reasoning Approach to Fraud Risk Assessment under Dempster-Shafer Theory: A General Framework*. 2011. Proceedings of HICSS 44 (Hawaii International Conference on Systems Sciences 44), Kauai, Hawaii, January 4-7, 2011.
104. *Assessing Beliefs, Probabilities and Risks in Auditing*, Proceedings of the 2008 Deloitte/University of Kansas Symposium on Auditing Problems, University of Kansas, 2008, (H. Fukukawa, co-author).
105. *Accounting Information Systems*, Encyclopedia of Business and Finance.(2006)
106. *A Conceptual Framework and Case Studies on Audit Planning and Evaluation Given the Potential for Fraud*. Deloitte & Touche/University of Kansas Symposium On Auditing Problems. 2002. (with J. Turner & R. Srivastava).
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University Presentations (National):

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 Boston College
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 California State University, Los Angeles.
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 California State University, Northridge
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 Varanasi University, India
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Presentations at Conferences and Meetings

ABO Research Conference
Accounting & Finance Association of Australia and New Zealand
American Accounting Association
American Institute of CPAs
ANCAAR Audit Research Forum. [Plenary Speaker]
Audit Judgment Symposium
Bayesian Conference
Bell Labs
Canadian Academic Accounting Associations
China Association of Finance and Accounting
Decision Sciences Institute
Dutch Association of Auditors
EIASM Workshop on Audit Quality [Keynote speaker, 2012]
European Audit Research Network
European Association of Accountants
European Institute for Advanced Studies in Management
First AAA Globalization Conference, Taipei
Indian Institute of Chartered Accountants
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