



CURRICULUM VITAE
Theodore Jaye Mock

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<p>EDUCATION</p> <p>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 - present; Fulbright Scholar, (Aug. – Dec.) 1993. 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) Founder & Program Chairman, International Symposium on Audit Research, 1994 - present. i) Project Director, USC Year 2000 Curriculum Revision Project, 1988-1993. 4. Co-Founder & Co-Director, Maastricht Audit Research Symposium (1991-1995) 5. University of Melbourne, Visiting Scholar, (Oct. – Nov., 2007) 6. Australian National University, Visiting Professor, (June 2002, June 2003, May 2004) 7. National University of Singapore, Tang Peng Yeu Visiting Professor (July – August 2000) 8. Bond University, Australia, Adjunct Professor, 1990, 1992, 1993, and 1998. 9. Nanyang Technological University, Shaw Professor, (May – August), 1997 10. City University of Hong Kong, Honorary Visiting Professor, 1996 - 1998. 11. Norwegian School of Economics and Business Administration, Bergen Norway; Visiting Professor (Spring 1988). 12. Otago University, Dunedin, New Zealand; Fulbright Fellow, (June-August, 1988). 13. Southern Cross University, Australia, Visiting Professor, 1994. 14. Peat, Marwick, Mitchell & Co., New York, Audit Research Fellow (1977-78). 15. Ohio State University, Visiting Assistant Professor (1972-73). 16. University of California, Los Angeles, Graduate School of Management; Assistant Professor (1968-73) and Director, Accounting Information Systems Research Program, (1970-73). 17. University of California, Berkeley, Lecturer (1967-68) 	

AWARDS AND HONORS

1. Distinguished Professor of Audit & Assurance, University of California, (2008 – present)
2. Visiting Scholar, University of Melbourne, Sept. – Nov. 2007
3. 2005 Notable [Lifetime] Contribution Award, ABO Section, AAA, Awarded, Oct. 2006.
4. 2003 Outstanding Auditing Educator Award, Auditing Section, AAA, January 2003.
5. Distinguish Visiting Professor, Australia National University, June, 2003, May 2004
6. Tang Peng Yeu Visiting Professor, National University of Singapore, July – Aug. 2000
7. Ernst & Young Distinguished Visiting Scholar, Boston College, May-June 1999, Sept 2000
8. Best paper award, International Conference on System Sciences, Jan. 1999.
9. Appointed a USC Ambassador 1999
10. 1998 Joint AICPA/AAA Collaboration Award
11. Shaw Foundation Professor, Nanyang Technological University, Singapore, May-August, 1997
12. First Ernst & Young Distinguished Visiting Scholar, Center for Auditing Research & Advanced Technology, University of Kansas, 1996
13. External advisor to the University Council of the Chinese University of Hong Kong, 1996-98.
14. Honorary Professor, City University of Hong Kong, 1995-98
15. International Advisory Board, Second International Conference on Contemporary Accounting Issues in Accounting, Taiwan, 1995.
16. Editor of *Auditing: A Journal of Practice & Theory*, (1993-1996)
17. *Krui't'nagelprijs* prize, Dutch Institute of Registered Accountants NivRA 1993.
18. Fulbright Scholar, University of Limburg, The Netherlands, 1993.
19. Presented First Rutherfords' Lecture, Southern Cross University, Australia, July, 1993.
20. Presented Inaugural Lecture, Maastricht Accounting & Auditing Research Center, University of Limburg (Maastricht University), The Netherlands, October, 1992.
21. Elected Chairman, 1991-92, Auditing Section, American Accounting Association.
22. Fulbright Scholar, University of Otago, New Zealand, 1988.
23. Dean's Faculty Award, School of Business Administration, University of Southern California, 1984.
24. California CPA Foundation 1983 Faculty Excellence Award, California Certified Public Accountants Foundation for Education and Research.
25. Wildman Medal Award, American Accounting Association, 1982.
26. Elected Director of Research, American Accounting Association, 1982-1984.
27. Distinguished Visiting Faculty, American Accounting Association Doctoral Consortium, 1981.
28. Peat, Marwick, Mitchell & Co., Research Opportunities in Auditing Awards, 1980, 1981, 1986, 1988 and 1991.
29. Doctoral Students Association Teaching Award, School of Business Administration, University of Southern California, 1977.
30. Distinguished Visiting Faculty, American Accounting Association Doctoral Consortium, 1974.
31. American Accounting Association Competitive Manuscript Contest Award, 1973.
32. American Accounting Association Competitive Manuscript Contest Award, 1971

PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

1. Editorial Boards, The Accounting Review , Accounting, Organizations and Society, New Management , MIS Quarterly , Auditing: A Journal of Practice & Theory (Editor: 1993-1997), Behavioral Research in Accounting , The International Journal of Auditing , The Australian Accounting Review, and others.
2. Referee, Management Science, MIS Quarterly, Decision Sciences, 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, 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
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, University of Southern California, 1980 - 2009
7. Executive Board, Maastricht Accounting & Auditing Research Center, 1991 – present
8. Advisory Board, Continuous Audit Research Lab, Rutgers Business School, 2008 - ...

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 Auditor 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 Dempster-Shafer Theory of Belief Functions for Managing Uncertainties: An Introduction and Fraud Risk Assessment Illustration*, forthcoming 2011, *Australian Accounting Review*, [R. Srivastava and L. Gao, Co-Authors].
2. *Client Risk Factors and Audit Resource Allocation Decisions*, 2011 [Issue 1], *Abacus*. [H. Fukukawa and A. Wright, co-authors].
3. *Audit Risk Assessments Using Belief versus Probability*, 2011, *Auditing: A Journal of Practice & Theory*, [H. Fukukawa, co-author]
4. *Financial analysts' evaluation of enhanced disclosure of non-financial performance indicators*, forthcoming 2011, *The British Accounting Review*, [P. Coram and Gary Monroe, co-authors]
5. *Exploring the role of context and client type on the auditor's client risk assessments and audit planning decisions*, forthcoming 2011, *Managerial Auditing Journal*, [M. De Martinis and H. Fukukawa, co-authors].
6. *Auditors' Evidence Evaluation and Aggregation Using Beliefs and Probabilities*, 2010. *International Journal of Approximate Reasoning*. [H. Fukukawa, co-author].
7. *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].
8. *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].
9. *Bayesian Fraud Risk Formula for Financial Statement Audits*, 2009, *Abacus*, March, pp 66 – 87, [R. Srivastava and J. Turner, co-authors].
10. *Bayesian and Belief Functions Formulas for Auditor Independence Risk Assessment*, 2009, *The International Journal of Auditing* , [R. Srivastava and J. L. Turner, Co-Authors]
11. *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]
12. *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].
13. *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]
14. *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]
15. *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].
16. *The Working Paper Review Process: A Theoretical Model and Simulations*, 2007 *India Accounting Review*, [H. Lu and R. Srivastava, Co-authors].
17. *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],
18. *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].
19. *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].
20. *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].
21. *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].
22. *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).
23. *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).
24. *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).
25. *A Formal Model of Auditor Independence Risk*. 2002. *Australian Accounting Review* [July 2002]; with J. L. Turner and R. P. Srivastava)

26. Multiple Hypothesis Evaluation in Auditing, 2002. Accounting & Finance. Vol. 43, No.3. Pp. 251-278. (with Raj Srivastava and Arnold Wright).
27. Design issues and opportunities in archival research using audit workpapers, International Journal of Auditing, Nov. 2001 (with J. Turner).
28. 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).
29. Belief Functions in Accounting Behavioral Research, Advances in Accounting Behavioral Research, 2000. Vol. 3: 225-242. (with Raj Srivastava).
30. Das Prüfungsurteil bei analytischen Prüfungshandlungen – Praktische Implikationen von Forschungsergebnissen, Die Wirtschaftsprüfung. (Feb. 2000). (with S. Biggs and R. Quick).
31. 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)
32. 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).
33. The Market for Assurance Services in Singapore, Accounting and Business Research. Vol 6(2), July,1999 (C. P. See, co-author) 289-305.
34. Are Audit Program Plans Risk Adjusted? Auditing: A Journal of Practice & Theory.1999. pp 55 – 74. (With A. Wright)
35. Analytical Procedures: Promise, Problems and Implications for Practice. Australia Accounting Review. Vol.9, NO. 1, 1999 (with S. Biggs and R. Simnett).
36. 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).
37. “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).
38. “Auditors’ Uncertainty Representation and Evidence Aggregation”, Behavioral Research in Accounting, 1997, (with A. Wright, M. Washington and G. Krishnamoorthy
39. “Audit Risk and Audit Programs”, The European Accounting Review, 1996,5:2, 217-237 (with L. Quadackers and S. Maijor).
40. “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).
41. “An Assessment of the Relevance and Respectability of Audit Research”, De Accountant, NlvRA, February, 1994 (with S. Biggs, W.Buijink, S. Maijor, A Schilder & L. Quadackers).
42. “An Exploratory Study of Auditor Evidential Planning”, Auditing: A Journal of Practice & Theory, (Autumn, 1993), (with A. Wright).
43. “Audit Judgment Symposium: 1983-1992; Review and Assessment”, Auditing: A Journal of Practice & Theory, (1993), (with P. Watkins, K. Pincus and P. Caster).
44. “A Comparison of Norwegian and United States Accounting Student’s Learning Style Preferences”, Accounting Education, (1992), (with T. E. McKee and F. Ruud).
45. “Expert and Novice Problem-Solving Behavior in Audit Planning”, Auditing: A Journal of Practice & Theory, (1992,), (with J. Bedard).
46. “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.
47. 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..
48. “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)
49. “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)
50. “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).
51. “Information Systems in the 1990s,” Internal Auditor, 2/90, pp. 32-37 (G. Holstrum and R. West, Co-authors).
52. “Risk Concepts and Risk Assessment in Auditing,” Advances in Accounting, 1989 (with M. Washington).
53. “Criteria Auditors Utilize in the Evaluation of Internal Accounting Control,” Pacific Accounting Review, 01/89, pp. 59-75. (S. Biggs, Co-Author).

54. "Verbal Protocol Research in Auditing," Accounting, Organizations, and Society, Vol. 14, No. 1 (1989), pp. 131-151 (G. Klersey, Co-Author).
55. "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).
56. "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).
57. "Attitudes Concerning a Consulting or MAS Track Within an Accounting Curriculum," Kent/Bently Review, Vol. 3, pp. 1-13 (1988) (with M. Bloes).
58. "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)
59. "How to Prepare Better Accounting Systems Flowcharts," The Practical Accountant, November 1986. 106-118, (with D. Faye).
60. "Information Support Systems for Problem Solving," Decision Support Systems, (April 1985), (with D. Dery).
61. "Audit Judgment and Evidence Evaluation," Auditing: A Journal of Theory and Practice, (Fall 1985), (with G. Holstrum).
62. "Towards a Contingency View of Audit Evidence," Auditing: A Journal of Theory and Practice, (Fall 1985), (with A. Wright).
63. "Expert Systems: What They Mean to the Executive," New Management, (1985), (with E. Turban)
64. "Managing the Big Eight," New Management, (1985), (with Mary Washington).
65. "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).
66. "Decision Support Systems and Auditing," Advances in Accounting: A Research Journal (1984) (with J. Bedard and G. Gray).
67. "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.
68. "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).
69. "Evaluating the Effectiveness of Audit Procedures," Auditing, A Journal Theory and Practice (Fall 1982), (with A. Wright).
70. "Economic Considerations In Designing Audit Programs," Journal of Accountancy (March 1980), (with J. L. Turner).
71. "A Synthesis of the Lens and Information Economics Models," Journal of Accounting Research (Autumn 1978), (with M. A. Vasarhelyi).
72. "Human Information Processing, Decision Style Theory and Accounting Information Systems: A Reply," The Accounting Review, (October 1977) (with M. Driver).
73. "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).
74. "Discussion of 'Patterns, Prototypes and Predictions: An Exploratory Study,'" Studies on Human Information Processing in Accounting, Journal of Accounting Research, (1976), pp. 139-144.
75. "Simulation of Information Choice," Decision Sciences, (April 1976), pp. 219-234 (with M. A. Vasarhelyi and John Fellingham).
76. "Human Information Processing, Decision Style Theory and Accounting Information Systems," The Accounting Review (July 1975), pp. 490-508 (with M. J. Driver).
77. "Sistemas de Informacao para Administracao," Revista De Administracao De Empresas (July/August 1974), pp. 69-78 (with M. A. Vasarhelyi).
78. "A Longitudinal Study of Some Information Structure Alternatives," Data Base, Vol. 5, No. 4, (Winter 1973), and SMIS Special Report (December 1973),
79. "Concepts of Information Value and Accounting: A Reply," The Accounting Review (April 1973).
80. "The Value of Budget Information," The Accounting Review, (July 1973). (Winner of the 1973 AAA Manuscript Contest Award.)
81. "A Decision Tree Approach to the Methodological Decision Process," The Accounting Review (October 1972).
82. "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).
83. "Concepts of Information Value and Accounting," The Accounting Review (October 1972), pp. 765-778. (Winner of the 1971 American Accounting Association Manuscript Contest Award.)
84. "Accounting Education in a Changing World," The California CPA Quarterly, pp. 9-12, 34 (1970), Special Issue (with J. J. McDonough).
85. "Comparative Values of Information Structures," Journal of Accounting Research, Empirical Research

in Accounting: Selected Studies, pp. 234-258 (1969).

Refereed Conference Proceedings & Other Publications

86. *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.
87. *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).
88. *Accounting Information Systems*, Encyclopedia of Business and Finance.(2006)
89. *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).
90. *Accounting Information Systems*. Encyclopedia of Business and Finance. Macmillan Reference USA. 2001 pp 13 – 16 (with R. M. Kiddoo).
91. "Audit Program Planning Using A Belief Function Framework"; Kansas Symposium on Audit Research, May 29 & 30, 1998.(with A. Wright & R. Srivastava)
92. "An investigation of adaptability in evidential planning", Proceeding of the Deloitte & Touche/University of Kansas Symposium on Auditing Problems, (1994), (with J. DiPietro and A. Wright).
93. "Discussant's Response to *Self-Evaluative Privilege*", Symposium on Auditing Problems, University of Kansas, (1993).
94. "The Relationship between Inherent Risk and Control Risk Factors and Auditor Evidential Planning Judgments", Proceedings: AAANZ Annual Conference, Brisbane, Australia, 1991 (with A. Wright).
95. "Auditor Evidential Planning Decisions: A Multi-Attribute Investigation," Auditing Symposium IX, University of Kansas (1988), pp. 101-114 (with A. Wright).
96. "The Impact of Technological Events and Trends on Audit Evidence in the Year 2000: Phase I," Auditing Symposium VIII, Uni. of Kansas, pp.125-146 (1987) (with G. Holstrum and Bob West).
97. "Discussion of Data Collection and Information Technology by Ijiri and Kriebel," Information Systems in Accounting Education, (D. Jensen, Ed.), The Ohio State University (1985).
98. "The Evaluation of Audit Evidence: A Multiple Criteria Decision Approach," Proceedings of the 1984 Western AIDS Conference (March 1984) (with W. T. Lin and A. Wright).
99. "Context, Findings, and Method in Cognitive Style Research", Decision Making And Accounting: Current Research, University of Oklahoma (1984) (with M. Vasarhelyi).
100. "Polarization of Accounting Doctoral Programs," Doctoral Programs in Accounting, Ohio State University, (1984) (with J. Lacey).
101. "Evaluation of Audit Evidence in the Audit Planning Process: A Multiple Criteria Approach," Symposium on Audit Research V, University of Illinois (1983) (with M. Lewis, W. T. Lin, and A. Wright).
102. "A Multi-Attribute Model for Audit Evaluation," Audit Symposium VI, University of Kansas (May 20 and 21, 1982), (with M. Samet).
103. "The Modeling of Auditor Judgment Based on Two Methods of Auditor Rationale Documentation," The Fourth Symposium on Auditing Research, University of Illinois (1982) (with Paul Watkins).
104. "An Investigation of a Measurement Based Approach to the Evaluation of Audit Evidence" Audit Symposium V, D. R. Nichols and H. F. Stettler (editors), University of Kansas (1980) with A. Wright). pp. 61-76.
105. "The Effect of Changes in Internal Controls on Audit Programs," Behavioral Experiments in Accounting II, The Ohio State University, (1979) (with J. L. Turner)
106. "Selection and Evaluation of Accounting Measures for Decision Making From a Measurement Perspective," (with L. Collins). Chapter 11 in Accounting for a Simplified Firm Owning Depreciable Assets, R. R. Sterling and A. Thomas (eds.) Scholars Book Co. (1979).
107. "An Overview of Peat, Marwick, Mitchell and Co.'s Auditing Research Programs,"

- Proceedings of the AAA Midwest Regional Meetings, Chicago (April 1978) with J. L. Turner).
108. "Stock Market Simulation: A Tool for Accounting Decision Making Analyses," Proceedings of the Western AIDS Meeting, San Diego (March 1976) with M. A. Vasarhelyi and S. Allen).
 109. "A Framework for Measurement and its Use in Accounting Practice," Accounting Research Convocation, University of Alabama (November 1975), pp. 133-152.
 110. "An Experimental Study of Alternative Accounting Feedback Systems," Collected Papers of the AAA National Meetings, Tucson (1975) (with M. J. Driver).
 111. "Some Implications of Feedback Systems in the Accounting Process," Proceedings of the AIDS Western Regional Meetings, 1975 (with M. Vasarhelyi).
 112. "An Overview of Measurement in Accounting Information Systems," Proceedings of the Accounting and Business Information Systems Colloquium, California State University, Los Angeles, May 1974.
 113. "Interactive Budgeting Models: A Simulation Tool for MIS Education,' Proceedings of the Winter Simulation Conference, 1973 (with M. A. Vasarhelyi).
 114. "The Art of Online Debugging," Proceedings of the International Symposium on Online Interactive Computing, London, England 1972 (with M. A. Vasarhelyi).
 115. "Designing Information Systems to Meet Socially Oriented Organizational Goals—A Case Study," Proceedings of the NACBS Symposium on "Corporate Social Policy in a Dynamic Society," 1972 (with J. C. Fellingham)

University Presentations of Scholarly Papers

University Presentations (National):

Arizona State University
 Boston College
 Boston University
 California State University, Los Angeles.
 California State University, Long Beach
 California State University, Northridge
 California State University, Fullerton
 Claremont McKenna
 Columbia University
 Duke University
 East Tennessee State University
 Harvard University
 Loyola Marymount
 New York University
 Ohio State University
 Northeastern University
 Northwestern University
 Pennsylvania State University
 Rice University
 Stanford University
 Rutgers University
 University of Alabama
 University of Arizona
 University of California, Berkeley
 University of California, Irvine
 University of California, Los Angeles
 University of California, Riverside
 University of Chicago
 University of Connecticut
 University of Florida
 University of Huston
 University of Illinois
 University of Iowa
 University of Indiana
 University of Kansas
 University of Maryland
 University of Michigan
 University of Minnesota
 University of Montana
 University of Nebraska
 University of Nevada
 University of Pennsylvania
 University of Pittsburgh
 University of North Carolina
 University of Rochester
 University of Southern California
 University of Texas
 University of Washington
 University of Wisconsin

University Presentations (International):

Aarhus Business School, Denmark
 Auckland University, New Zealand
 Australian National University,
 Benaras Hindu University, India
 Bond University, Australia
 Catholic University, Tilburg, Netherlands
 Chengchi University, Taiwan
 Chulalongkorn University, Bangkok, Thailand
 City University, Hong Kong
 Edith Cowan University, Australia
 Griffith University, Australia
 Griffith University Gold Coast, Australia
 Hamilton University, Canada
 Hong Kong University of Science & Technology
 Hong Kong Baptist University
 Laval University, Canada
 McMaster University, Canada
 Nanyang Technological University, Singapore
 National Taiwan University
 National University of Singapore
 Norwegian School of Business and Economics
 Shanghai Jiao Tong University
 Southern Cross University, Australia
 Theseus Institute, France
 Queens University, Canada
 Universidad de Sevilla, Spain
 Universiti Kebangsaan Malaysia, Kuala Lumpur
 University of Alberta, Canada
 University of Amsterdam, Netherlands
 University of Bocconi
 University of British Columbia
 University of Essen, Germany
 University of Groningen, Netherlands
 University of Leuven, Belgium
 University of Limburg, Netherlands
 University of Melbourne, Australia
 University of Muenster, Germany
 University of Nanjing, China
 University of New England, NSW, Australia
 University of New South Wales
 University of Otago, New Zealand
 University of Boda, Norway
 University of Sydney, Australia
 University of Queensland
 University of Waterloo, Canada
 University of Western Australia
 University of Wuppertal, Germany
 Varanasi University, India
 Victoria University, New Zealand
 Victoria University of Technology, Melbourne, Australia

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.
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
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
Indian Accounting Association
Institute of Internal Auditors
The Institute of Management Science
International Conference on Information Systems
International Conference on Contemporary Accounting Issues
International Conference on Systems Science
International Symposium on Audit Research
Illinois Audit Research Symposium
Kansas Audit Symposium
Maastricht Audit Research Symposium
University of Southern California Audit Judgment Symposium
Waterloo Audit Symposium