



DEPAUL UNIVERSITY

DRIEHAUS COLLEGE OF BUSINESS

School of Accountancy & MIS

FACULTY DISTINCTIONS

2019-2020

The School of Accountancy & MIS recognizes our colleagues for their recent accomplishments and honors, in their academic, professional, and civic lives.

PUBLICATIONS AND PRESENTATIONS

Richard J. Anderson and Mark L. Frigo published "Creating and Protecting Value: Understanding and Implementing Enterprise Risk Management," for *COSO*, 2020.

Ning Du, Mary Mindak, Ray Whittington, and John McEnroe had a paper accepted titled "The Effects of Ambiguity on Loss Contingency Evaluation by Auditors and Investors," in *Behavioral Research in Accounting*, Forthcoming.

Mark L. Frigo published with Kip Krumwiede "Strategic Analysis - Achieving Superior and Sustainable Performance" in *Today's Global Economy Institute of Management Accountants IMA - Statement on Management Accounting*.

Mark L. Frigo published with Bobby Calder "The Financial Value of Brands" in *Strategic Finance*. October 2019.

Mark L. Frigo published with Kathy Williams "Management Accounting: Expanding Relevance" in *Strategic Finance*. June 2019.

Mark L. Frigo published "Strategies for Innovation and Tech Entrepreneurship" IIT Kaplan Institute for Innovation & Tech Entrepreneurship - Keynote Lecture, Friday, August 23, 2019

Delvin Grant presented with B. Yeo "Technology Investment Impact on Industry Productivity: Empirical Evidence of S-Curve Characteristics," at the *12th Annual AIS SIG Global Development pre-ICIS Workshop*, Munich, Germany, Dec 15, 2019.

Ron Graziano was invited by the FASB to participate in a Roundtable on November 15th, 2019 titled "Identifiable Intangible Assets and The Subsequent Accounting for Goodwill."

Yujong Hwang published with S. Ahmad, and S. Bhatti "E- Service Quality and Actual Use of E-Banking: Explanation Through Technology Acceptance Model," in *Information Development*, 2019.

Yujong Hwang published with Y. Chiu, S. Lo, and A. Hsieh, "Exploring Why People Spend More Time Shopping Online Than in Offline Stores," in *Computers in Human Behavior*, 2019.

Yujong Hwang published with Y. Sun and S. Fang, "Investigating Privacy and Information Disclosure Behavior in the Social Electronic Commerce," in *Sustainability*, 2019.

Ron Marcuson published with P. Lau and P. Koukouvanis "Economic Outlay Requirements in Determining Basis in S Corporation Indebtedness," in *Taxes Magazine*, April 2019.

Ron Marcuson published with P. Lau "Can Family Office Expenses be Trade or Business Expense," in *Taxes Magazine*, June 2019.

Ron Marcuson published with P. Lau and K. Ker "Code Section 163(j) Business Expense Limitations - Part 1," *Taxes Magazine*, August 2019.

Ron Marcuson published with P. Lau and K. Ker "Code Section 163(j) Business Expense Limitations - Part 2," *Taxes Magazine*, October 2019.

Ron Marcuson published with P. Lau and K. Ker "Code Section 163(j) Business Expense Limitations - Part 3," *Taxes Magazine*, February 2020.

Stephani Mason published with D. Barr-Pulliam, J. Joe, K. Sanderson "Unlocking the Black Box of Fair Value Measurement for Financial Instruments: The Role and Perspectives of Accounting Firm Employed Specialists," a white paper published by the *Institute of Chartered Accountants of Scotland*, January 2020.

Medhanie Mekonnen presented "Impact of Auditors' Industry Specialization and Longevity on Professional Skepticism: A Predictive Study," at the *Mid-West AAA meeting*, October 19, 2019.

Medhanie Mekonnen presented "Impact of Auditors' Industry Specialization and Longevity on Professional Skepticism: A Predictive Study," at the *Mid-Atlantic AAA meeting*, May 3, 2019.

Medhanie Mekonnen presented "Homeowner's Equity, Rental Cash Flow, and Recourse as Predictors of Default," at the *Mid-Atlantic AAA meeting*, May 4, 2019.

Mary Mindak and John McEnroe had a paper accepted titled "An Empirical Analysis of an Application of an Alternative Model on International Accounting Standard 33, Earnings per Share" in the *Accounting Research Journal*, Forthcoming.

Bel Needles, Mark Frigo, and Anton Shigaev with M. Powers presented “Research & Development Efficiency at High Performance Companies: Implications for Performance Measurement” at the 10th EIASM conference on Performance Measurement and Management Control, Nice, France, September 18-20, 2019

Kelly Pope authored RED FLAG MANIA a fraud case that incorporates video and investigation in an interactive learning experience.

Willie Reddic had a paper accepted titled “Under Pressure: Investment Behavior of Insurers Under Different Financial and Regulatory Conditions,” in *Geneva Papers on Risk and Insurance – Issues and Practice*, Forthcoming.

Willie Reddic had a paper accepted with M. Boyer and E.P. Cowins titled “Operational Risk Management and Regulatory Investment Constraints on Portfolio Allocation: Evidence from Property and Casualty Insurers.” *Journal of Regulatory Economics*, Forthcoming.

Matt Stern and **Kirsten Fanning** published with Ling Harris, Kevin E. Jackson, “Investors’ Responses to Reported Earnings when Management Issues Goal versus Expectation Earnings Guidance: An Experimental Investigation,” in the *Journal of Financial Reporting*, Spring 2019.

Matt Stern published with J. Hobson, J. and A. Zimbelman, “The Benefit of Mean Auditors: The Influence of Social Interaction and the Dark Triad on Unjustified Auditor Trust” in *Contemporary Accounting Research*, May 2019.

David Wang, with H.J. Li, S. I. Chang, and L.M. Chang had a paper accepted titled “Development of an IT Governance Mechanism for the Post-Implementation Phase of ERP Systems,” in *Journal of Information Systems*, Forthcoming.

David Wang, with J. Zhang, and C. Hsu had a paper accepted titled “The Effects of Voluntary GDPR Adoption and the Readability of Privacy Statements on Customers’ Information Disclosure Intention and Trust,” in *Journal of Intellectual Capital*, Forthcoming.

David Wang, with D. Janvrin had an editorial accepted titled “Implications of Cybersecurity on Accounting Information,” in *Journal of Information Systems*, Forthcoming.

David Wang, with T. Chiu had a paper accepted titled “The COSO Framework in Emerging Technology Environments: An Effective In-Class Exercise on Internal Control,” in *Journal of Emerging Technologies in Accounting*, Forthcoming.

David Wang was a panelist for the Federal Reserve Bank’s 2019 Cyber Risk Workshop, Charlotte, NC, November, 2019.

APPOINTMENTS AND OTHER ACCOMPLISHMENTS

Michael Fernandez was promoted to Partner at FGМК, LLC

Kent Klaus was appointed to the Board of Directors of the CPA Endowment Fund of Illinois.

Kent Klaus was appointed Board of Directors Vice President of ADA 25 Advancing Leadership.

Kent Klaus was appointed to the Board of Directors of Access Living.

David Wang was appointed as a Driehaus Fellow for DePaul’s Driehaus College of Business.

David Wang is listed on the Fulbright Specialist Roster for developing analytics curriculum for accounting programs.

David Wang serves as president of the Midwest Region of the American Accounting Association.

David Wang serves as an editor for the Journal of Information Systems.

David Wang was the co-chair of the 2020 American Accounting Association AIS, SET and International Sections Midyear Meeting.

RECOGNITIONS

Dick Anderson received the Institute of Internal Auditors 2019 Outstanding Contributor Award at their 2019 International Conference for his article “Ten Tips to Manage Your Career” which was published in *Internal Auditor* magazine in October, 2018.

Kelly Pope was selected to give the commencement address at North Carolina A & T State University, December 2019.