

# **DONNA L. STREET**

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## **EDUCATION**

University of Tennessee: PhD (Accounting) 1987, MAcc 1983  
East Tennessee State University: BBA (Accounting), 1981

## **EXPERIENCE**

University of Dayton

- Professor and Mahrt Chair in Accounting, July 1, 2002-present
- Accounting Department Chair, July 1, 2012-present
- Director UD IFAC Research Center, September 2014-present

James Madison University

- Professor, 1997-June 2002 (Andersen Alumni Professor of Accounting, 1998-2002)
- Associate Professor, 1992-1997 (KPMG Faculty Fellow, 1993-1998)
- Assistant Professor, 1986-1992

University of Tennessee Department of Accounting

- Graduate Teaching/Research Assistant, 1981-1986

## **SELECTED HONORS AND AWARDS**

IFAC (International Federation of Accountants) UD Research Center Grants 2014-2017

Most Read Author from UD on Research Gate (reported weekly except some holidays)

- 2015: July 20, 27; Aug 3, 10, 24, 31; Sept 7, 14, 21, 28; Oct 5, 12, 19, 26; Nov 2, 9, 16, 23; Dec 1, 7, 14, 21
- 2016: Jan 4, 11, 18, 25; Feb 1, 8, 15, 22, 29; Mar 7, 14, 21, 29; April 4, 11, 18, 25; May 2, 9, 16, 23, 30; June 6, 13, 20, 27, July 4, 11; Aug 1, 8, 15, 22, 29; Sept 5, 12, 19, 26; Oct 3, 10, 17, 24, 31; Nov 8, 14, 21, 29; Dec 5, 13, 19, 26
- 2017: Jan 9, 16, 23, 30

UD STARS Certificate of Recognition, 2012

Beta Alpha Psi President's Award, 2011

Doctor Honoris Causa Bucharest Academy of Economic Studies (Romania), 2011

Tokyo Science University President's Award, September 2011 (visiting scholar)

ACCA Research Grants with S. J. Gray, 2001, with M. Glaum and J. Fasshauer, 2007, and 2011

Council of Institutional Investors Research Grants, 2007 and 2010

AAA International Accounting Section, Outstanding International Accounting Educator, 2007

AAA Steve Berlin/CITGO Grant with Ann Tarca and Walter Aerts, 2007-2010

PwC Research Grant, with M. Glaum and S. Volgel, 2006  
AAA International Accounting Section Service Award, 2004 (first recipient)  
ICAEW Research Grant, 2004  
Corporate Performance Measurement Group of Large Accounting Firms Grant, 2002  
DAI (German Stock Market Institute) Research Grant with M. Glaum, Fall 2001  
Best Paper Award, Asia Pacific International Accounting Conference, October 2001  
Virginia Society of CPAs Outstanding Accounting Educator Award, 1999  
Association of Chartered Accountants in the US Faculty Manuscript Award with S.J.Gray and S.M. Bryant, 1999  
James Madison University College of Business Madison Scholar, 1999/2000  
Outstanding Teacher Award James Madison University School of Accounting, 1994  
Arthur Andersen/Richard E. Claire Award: Beta Alpha Psi Outstanding Faculty Advisor, 1992  
James Madison University Outstanding Faculty Advisor (Office of Student Activities), 1992  
James Madison University Summer Research Grants, 2000, 1997, 1994, 1993, 1991, and 1988

### **TEACHING INTERESTS**

Financial Accounting and International Accounting (IFRS)

### **RESEARCH ACTIVITIES**

#### **Sponsored Research**

*IFAC Global SMP Survey 2016*, with Sarah Webber, IFAC, forthcoming Feb. 2017.

*The Role of SMPs in Providing Business Support to SMEs: A Review of the Literature*, with C. Albu and N. Albu, IFAC, September 2016, 57 p.

<https://www.ifac.org/publications-resources/role-smpps-providing-business-support-smes-new-evidence>

*IFAC Global SMP Survey 2015 Results*, with Sarah Webber, IFAC, Feb. 29, 2016, 40 p.

<http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>.

*European SMP Survey 2015*, with Sarah Webber, FEE, June 2016, 18 p.

<http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>.

*Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate?* Council of Institutional Investors white paper (CII), 2011,

[http://www.cii.org/files/publications/white\\_papers/06\\_06\\_11\\_criteria\\_for\\_an\\_independent\\_accounting\\_standard\\_setter.pdf](http://www.cii.org/files/publications/white_papers/06_06_11_criteria_for_an_independent_accounting_standard_setter.pdf)

*Methods for Recognition of Actuarial Gains and Losses and Discount Rate Assumptions Utilised by Listed Companies in the UK, Germany and France Under IAS 19*, with Martin Glaum, ACCA, 2010, <http://www.accaglobal.com/content/dam/acca/global/PDF-technical/financial-reporting/pol-tp-mragl.pdf>

*Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition*, with J. Fasshauer and M. Glaum, ACCA research report, 2008 (86 p), <http://www2.accaglobal.com/documents/3134936>

*International Convergence of Accounting Standards: What Investors Need to Know*, Council of Institutional Investors, 2007, <http://www.sec.gov/comments/s7-20-07/s72007-24.pdf>

*Making Acquisitions Transparent – An Evaluation of M&A Related IFRS Disclosures by European Companies in 2005*, published by PwC, with M. Glaum and S. Vogel, 2007 (71 p.)

*G4+1 from the Inside: Its Role in the Evolution of the International Accounting Standard Setting Process*, Institute of Chartered Accountants in England and Wales, 2005 (127 p.)

*Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP*, Studie Nr. 17 des Deutschen Aktieninstituts, with M. Glaum, Frankfurt am Main, April 2002 (translated: *Financial Accounting of Companies in the New Market - Compliance with Disclosure Requirements According to IAS and US GAAP*, German Stock Market Institute Study No. 17) (66 p.)

*Observance of International Accounting Standards: Factors Explaining Non-compliance by Companies Referring to the Use of IAS*, with S. J. Gray, ACCA Research Monograph, 2001 (128 p.)

## **Academic Publications**

“An Interview With Sir David Tweedie: Reflections On Ten Years As The IASB's First Chair,” *Journal of International Financial Management & Accounting*, 25 (3), October 2014, 305-327.

“The Impact of Segment Reporting under the IFRS 8 and SFAS 131 Management Approach: A Research Review,” with Nancy B. Nichols and Ann Tarca, *Journal of International Financial Management & Accounting*, 2013, 24(3), 261-321 (cited in IFRS Research Round-up April 2014, p. 5)

“Compliance with IFRS 3 and IAS 36 Required Disclosures across 17 European Countries: Company-level and Country-level Determinants,” with M. Glaum, P. Schmidt, and S. Vogel, *Accounting and Business Research*, 43(3), 2013, 163-204. Followed by IASPlus <http://www.iasplus.com/en/publications/research/glaum>

“Building IASB Research Capacity: A Commentary,” with Elizabeth A. Gordon, *Journal of International Financial Management & Accounting*, 24:2, Summer 2013, 176-201

“Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An Analysis of Frequency of Occurrence, Materiality and Rationale,” with Sarah J. Webber, Nancy B. Nichols, and Sandra J. Cereola, *Research in Accounting, Regulation*, November 2013, 25(2), 236-251. Cited in Atlanta Journal-Constitution, Atlanta Journal-Constitution, 1/20/2013

“An Analysis of the Impact of Adopting IFRS 8 on the Segment Disclosures of European Blue Chip Companies,” with N. Nichols and S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 21(2), 2012, 79-105. SSRN Top Ten download list for: International Accounting eJournal and followed by IASPlus <http://www.iasplus.com/en/publications/research/street-ifrs-8>

“IFRS in the US: If, When and How,” *Australian Accounting Review*, 22(3), 23 September 2012, 257-274. Followed by IASPlus <http://www.iasplus.com/en/publications/research/donna-l.-street>

“IFRS Teaching Resources: Available and Rapidly Growing,” with Robert K. Larson, *Accounting Education: An International Journal*, 20(4), 2011, 317-338. Reprinted as Chapter 3 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors Richard Wilson and Ralph Adler) 19-40 and included in Key Themes from Routledge Accounting: International Financial Reporting Standards - <http://www.tandfonline.com/doi/abs/10.1080/09639284.2011.583795#.Ut61eRAo5pg>

“Erfassungsmethoden für versicherungsmathematische Gewinne und Verluste nach IAS 19: Motive der Wahlrechtsentscheidung europäischer Unternehmen,” with J. Fasshauer, M. Glaum, and T. Keller, *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)*, December 2011, 774-809

“Framework-based Teaching of IFRS Judgements,” with Christopher Hodgdon and Susan B. Hughes, *An International Journal*, 20(4), 2011, 415-439. Reprinted as Chapter 8 in *Teaching IFRS*, Routledge Taylor and Francis Group 2012 (editors Richard Wilson and Ralph Adler) 117-141 included in Key Themes From Routledge Accounting: Accounting Education -

“Factors Affecting MD&A Disclosures by SEC Registrants: Views of Practitioners,” with Ann Tarca and Walter Aerts, *Journal of International Accounting, Auditing and Taxation*, 20(1) 2011, 45-59

“Have “European” and U.S. GAAP Measures of Net Income and Equity Converged Following EU Adoption of IFRS? Evidence from European Companies Listed in the U.S.” with Sidney J. Gray and Cheryl Linthicum, *Accounting and Business Research*, 39(5), 2009, 431-448. Included in Key Themes From Routledge Accounting: International Financial Reporting Standards <http://www.tandfonline.com/doi/abs/10.1080/00014788.2009.9663377#.Ut7KRRAo5pg>

“The Global Adoption of IFRS: Impact on U.S. Opinions and Perspectives,” *Australian Accounting Review*, 46 (18)(3), 2008, 199-208. Reprinted in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*,” edited by Donna L. Street and Belverd E. Needles, (AICPA), 2009

“Adoption of IAS 19R By Europe’s Premier Listed Companies: The Corridor Approach Versus Full Recognition, Summary of an ACCA Research Monograph” with J. Fasshauer and M. Glaum, *Journal of International Accounting, Auditing, and Taxation*, 7(2) 2008

“An Examination of the Comprehensiveness of Corporate Internet Reporting by London-Listed Companies,” with O. H. Abdelsalam and S. M. Bryant, *Journal of International Accounting Research*, 6(3) 2007, 1-33

“IFRS in the U.S. It May Come Sooner Than You Think,” with C. Linthicum, *Journal of International Accounting Research*, 6(1) 2007, xi-xvii

“Besser Pharma: International Accounting for Pensions” with M. Geary, *Issues in Accounting Education*, 22 (4), November 2007, 563–578 (Teaching notes password protected on AAA website)

“Corporate Governance and the Timeliness of Corporate Internet Reporting by U.K. Listed Companies,” with O. H. Abdelsalam, *Journal of International Accounting, Auditing, and Taxation*, 16 (2) 2007, 111-130

“IASB and FASB Face Challenges in Pursuit of Joint Conceptual Framework,” with W. R. McGregor, *Journal of International Financial Management and Accounting*, 18(1), 2007, 39-51

“The Relationship Between Competition and Business Segment Reporting Decisions Under the Management Approach of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 16 (1), 2007, 51-68

“The G4’s Role in the Evolution of the International Accounting Standard Setting Process and Partnership with the IASB,” *Journal of International Accounting, Auditing, and Taxation*, 15 (1), 2006, 109-126

“Pro Forma Adjustments to GAAP Earnings: Bias, Materiality, and SEC Action, with N. B. Nichols and S. J. Gray, *Research in Accounting Regulation*, 18, 2005, 29-52

“Convergence with IFRS in an Expanding Europe: Progress and Obstacles Identified by Large Accounting Firm’s Survey” with R. K. Larson, *Journal of International Accounting Auditing and Taxation*, 13(2), 2004, 89-119

“Corporate Internet Reporting by BSE Sensex Companies” with O. H. Abd-Elsalam and S. M. Bryant, *Indian Accounting Review*, December 2004, 1-18

“IASCF Constitution Review: A Time to Support Independent Standard Setting and Academic Representation” with B. K. Behn, *Journal of International Accounting Research*, 3(1), 2004, xiii-xv

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” with S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 13 (1), 2004, 21-37

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” with R. K. Larson, *Advances in International Accounting*, 17, 2004, 1-29

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” with M. Glaum, *Journal of International Financial Management and Accounting*, 14(1), 2003, 64-100

“Convergence Between National Accounting Standards and IFRS: Results of Large Accounting Firms’ Survey of Asian Countries,” *Indian Accounting Review*, June 2003, 16-36

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” with B. K. Behn and N. B. Nichols, *Journal of International Accounting Research*, 1, 2002, 31-44. Reprinted in *International Financial Reporting Standards*, edited by Chris Nobes and David Alexander, Routledge, 2007

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 11(2), 2002, 91-113

“Large Firms Envision Worldwide Convergence of Standards” *Accounting Horizons* 16(3), September 2002, 215-218

“GAAP 2001: Benchmarking National Accounting Standards Against IAS,” *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 77-90

“An Interview with Brian Smith of the International Forum on Accountancy Development (IFAD),” with B. E. Needles, Jr., *Journal of International Financial Management and Accounting*, 13(3), 2002, 254-273

“Factors Influencing the Extent of Corporate Compliance with International Accounting Standards: An Empirical Study,” with S. J. Gray, *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 51-76

“An Interview with Sir David Tweedie, Chair International Accounting Standards Board,” *Journal of International Financial Management and Accounting*, 13(1), Spring 2002, 73-100

“Segment Disclosures Under SFAS 131: Impact on the Banking Industry,” with N. B. Nichols and A. C. Bishop, *Research in Accounting Regulation*, 2002, 15, 3-37

“Acceptance and Observance of International Accounting Standards: Prospects and Problems,” with S. J. Gray, *Indian Accounting Review*, June 2001, 5(1), 1-17

“Segment Disclosures Under SFAS 131: Has Business Segment Reporting Improved?” with N. B. Nichols, and S. J. Gray, *Accounting Horizons* September 2000, 14(3), 259-285

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. M. Bryant, *The International Journal of Accounting*, 2000, 35:3, 305-329 (reprinted in *Developments in Financial Reporting by Multinationals*, The New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004)

"The Early Identification of Managerial Motivation in Accounting Majors: An Empirical Examination," with S. M. Bryant and A. C. Bishop, *Advances in Accounting Behavioral Research*, 2000, 3, 119-132

"Geographic Segment Disclosures in the United States: Reporting Practices Enter A New Era," with N. B. Nichols and S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 2000, 9(1), 59-82

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" with S. J. Gray and N. B. Nichols, *The International Journal of Accounting*, 2000, 35(1), 27-63. Reprinted in *Developments in International Accounting – General Issues and Classifications*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004

"Acceptance and Observance of International Accounting Standards: An Empirical Study of Companies Claiming to Comply with IASs," with S. J. Gray and S. M. Bryant, *The International Journal of Accounting*, 1999, 34(1), 11-48, Received ACAUS (Association of Chartered Accountants in the US) 1999 Faculty Manuscript Award. Reprinted in *Developments in Financial Reporting by Multinationals*, New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004)

"How Wide Is the Gap Between IASC and US GAAP? Impact of the IASC Comparability Project and Recent International Developments" with S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 1999, 8(1), 133-164

"The Quest for International Accounting Harmonization: A Review of the Accounting Standard Setting Agendas of the IASC, US, UK, Canada, and Australia, 1973-1997," with K. A. Shaughnessy, *The International Journal of Accounting*, 33(2), pp. 179-209, 1998. Executive Summary by Laurie Effron of the World Bank published in *The CFA Digest* of the Association for Investment Management Research, Winter 1999, 11-12

"The Evolution of the G4+1 and Its Impact on International Harmonization of Accounting Standards," with K. Shaughnessy, *Journal of International Accounting, Auditing, and Taxation*, 1998, 7(2), 131-161. Reprinted in *Development Country Studies in International Accounting – Americas and the Far East*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004

"A Framework for the Development of Accounting Education Research Revisited," *Accounting Education: An International Journal*, 1998, 7, supplement issue, S135-S152

"Predicting Stress in the Public Accounting Environment: A Revised Approach Based on the Medical Literature?" with D. A. Riordan, *Accounting Enquiries*, February 1998, 7(2), 275-312.

"Stock Options as a Form of Compensation for American Managers: Impact on Accounting Rules of Rationales and Themes Reported in Newspapers and Business Magazines: 1975 through 1993," with D. Fordham and A. Wayland, *Critical Perspectives on Accounting*, 1997, 8, 211-242

"Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Accounting Enquiries*, February 1996, 237-285

"Controlling Extraneous Variables in Experimental Research," *Accounting Education: An International Journal*, June 1995, 4(2), 169-188

"Scholarly Accomplishments in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril, *Journal of Accounting Education*, 12(2), 1994, 121-139

"Research, Teaching, and Service in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril and R. L. Benke, *Journal of Accounting Education*, 1993, 11, 43-60

"The Central Life Interests and Organizational Professional Commitment of Men and Women Employed by Public Accounting Firms," with R. Schroeder and B. Schwartz, *Advances in Public Interest Accounting*, 1993, 5, 201-229

"Promotion and Tenure Decisions for Business Law Faculty in AACSB Colleges of Business," with A. J. Hamilton and C. P. Baril, *Journal of Legal Studies Education*, Winter/Spring 1993, 11(1), 1-20

"Accounting Education Research Methodology," with R. L. Benke, *Accounting Education: An International Journal*, 1992, 33-45.

"An Empirical Examination of the Need Profiles of Professional Accountants," with A. C. Bishop, *Behavioral Research in Accounting*, 1991, 97-116

"A Taxonomy of Content and Citations in *Journal of Accounting Education*," with M. Lehman, *Journal of Accounting Education*, Spring 1990, 63-75

"The Relevance of a Segment Cash Flow Statement in Lending Decisions: An Empirical Study," with K. G. Stanga, *Accounting and Business Research*, Autumn 1989, 353-361

### **Research Coordinator**

*GAAP Convergence 2002* published by BDO, Deloitte Touche Tohmatsu, Ernst & Young, Grant Thornton, KPMG, PriceWaterhouse Coopers, February 2003

### **Chapter in Books**

"IASB Response to the Credit Crisis," in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*, edited by D.L. Street and B. E. Needles, (AICPA), 2009

"Accounting for Acquisitions According to IFRS: Results for a Pan-European Survey Study," with M. Glaum and S. Vogel, in *Internationale Rechnungslegung / International Accounting: Entwicklung / Standardsetting - Anwendung / Practice - Durchsetzung / Enforcement*, a Festschrift for Liesl Knorr, (Schäffer-Poeschel Verlag: Stuttgart, Germany) April 2008



“The U.S. Role in the Globalisation of Accounting Standards” in *Globalisation of Accounting Standards*, edited by J. Godfrey and K. Chalmers, (Edward Elgar Publishing Ltd) 2007, 64-80

“Large Accounting Firms’ Survey Explores Efforts in Latin American Countries to Converge National Accounting Standards with International Financial Reporting Standards,” with S. Ruiz de Chavez and J. Cocina, in *International Accounting Standards: Transparency, Disclosure and Valuation for Latin America and the Caribbean*, edited by J. A. Lainex, P. Masci, and J. J. Durante, Inter-American Development Bank (Washington, D.C.) 2004, 107-131

“Segment and Foreign Operations Disclosures” with L. H. Radebaugh, chapter 22 in *International Accounting and Finance Handbook*, Third Edition, edited by F. D.S. Choi, John Wiley & Sons, Inc. (New York), 2003 (27 p.)

“International Accounting,” with L. Radebaugh, in *International Encyclopedia of Business and Management (IEBM)* 2<sup>nd</sup> edition, (Thomson Learning, Editor Malcolm Warner), vol. 1, October 2001, 13-29

“A Recent History of Financial Reporting in the UK and the US,” in *Accounting History from the Renaissance to the Present: A Remembrance of Luca Pacioli*, Garland, 1996, 71-118  
“Measuring Higher Level Learning Outcomes,” in *Research in Testing*, Center for Research in Accounting Education, 1990, 67-81

### **Practitioner Publications**

“Steps to Carbon Advantage,” with L. Hal Rogero, *Accounting and Business*, November 2011, 33-35

“Improving MD&A: A National Necessity,” with Ann Tarca and Walter Aerts, *Financial Executive*, December 2010, 53-56

“In Search of Climate Change Clarity,” with L. Hal Rogero, *Accounting and Business*, September 2010, 56-58

“Factors Affecting MD&A Disclosures by SEC Registrants: Preparers’ Views Regarding the IASB’s Management Commentary Exposure Draft,” with Ann Tarca and Walter Aerts, FEI Issues Alert, September 2010 (available at <http://www.financialexecutives.org/fly/FactorsAffectingMDnADisclosuresbySECRegistrants>)

“Les differences IFRS/US GAAP pour les societes francaises cotees aux Etats-Unis,” with Mike Geary, *Option Finance*, June 18, 2007 (special volume sponsored by KPMG), 69-71

“The ‘Roadmap’ To Global Accounting Convergence: Europe Introduces ‘Speed Bumps,’ with R.K. Larson, *CPA Journal*, October 2006, 36-43

“Convergencia De Las Normas Nacionales De Contabilidad Con Las Normas Internacionales De Información Financiera (IFRS). El Caso De Seis Países Latinoamericanos Según Los Resultados

De La Encuesta 2002 De Las Seis Grandes Firms De Contadores Públicos” with S. Ruiz de Chávez and J. C. Martínez *IMCP*, September 2003

“Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP,” with M. Glaum, *Finanzbetrieb*, Special Supplement *Kapitalmarktorientierte Rechnungslegung*, 2, May/June 2002, 122-138 (Full reprint of DAI Research Study No. 17)

“GAAP 2001 Much More To Do” *Accounting and Business*, April 2002, 48-50

“GAAP 2001: Benchmarking National Accounting Rules Against International Accounting Standards,” *AIMR Advocate*, May/June 2002, 13-14

“What Lies Behind Non-Compliance,” with S. J. Gray, *Accounting and Business*, July/August 2001, 36-37. Reprinted as “Why Some Don’t Fall in Line” by Financial Times Info Ltd – Asia Africa Intel Wire, August 30, 2001

“Diversity of Income Reporting: Should IOSCO Be Concerned” with J. K. Weishar and S. J. Gray, *Accounting and Business*, January 2001, 43-46. **Reprinted** in the Institute of Chartered Financial Analysts of India’s (ICFAI) Monthly Digest

“IAS 1 Compliance Survey” with S. J. Gray, *Accountancy* December 2000, 104-106

"IAS Adoptors Respond to Cherry-Picking Ban," with S. J. Gray, *Accounting and Business*, Apr. 2000, 40-41. Reprinted in *International Financial Reporting Standards* (edited by Chris Nobes and David Alexander, Routledge December 2007

"The IASC's Newest Pension Standard Shows Early Promise," with A. C. Bishop and S. J. Gray, *Accounting and Business*, Nov./Dec.1999, 25-27

"Type A Behavior in the Workplace: The Good, the Bad, and the Angry, Where Do You Fit In?" with D. A. Riordan, *Strategic Finance*, September 1999, 28-32

"Goodwill - A Story Without End?" with S. J. Gray and S. M. Bryant, *Accounting and Business*, June 1999, 39-41

"A New Era of Segment Reporting? Companies Start to Apply the Revised International Standard," with S. J. Gray and N. B. Nichols, *Accountancy International*, April 1999, 76-78

"The New Segment Reporting Requirements: Examples from the Trenches," with N. B. Nichols, *Journal of Accountancy*, Jan. 1999, 37-41

"Towards Improving the Quality of Mail Survey Research," with A. C. Bishop, *Management Accounting*, May 1989, 39

### **Other Publications**

“Affordable Resources Available as IFRS Makes Its Way to the U.S.,” with Agnes Cheng, *The CPA Letter / Education*, May 2008, F2

“With the SEC Considering the Future of IFRS in the U.S. Are Today’s Accounting Students IFRS-Ready?” E&Y Faculty Connection Newsletter, June 2007, 18

“Joint Study by BDO, Deloitte & Touche, Ernst & Young, Grant Thornton, KPMG, and PricewaterhouseCoopers on International Financial Information Regulations, *In & Out* (publisher Escade) April 2004

IAAER Executive Committee Comment Letter IASCF Constitutional Review, with B. Needles: February 6, 2004

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US,” presentation summary in ICAEW’s Center for Business Performance Briefing 02.02, *The Future of Executive Incentive Plans: Design, Accounting and Governance*, 2002

"Identifying a Career Consistent with Your Need Profile," with A. C. Bishop, *New Accountant*, October 1992, 10-12

“Getting the Most Out of CPE," with A. C. Bishop, *New Accountant*, April 1988, 26-28

### **Editor of Readings Books**

*The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*, Co-editor with Belverd Needles, AICPA, February 2009

*Service Learning: Educating Students for Life*, Co-editor with C. Sullivan, C. Bradford, and A. Myers, Center for Research in Accounting Education, 1999

*Group Learning Techniques: Applications in Higher Education*, Co-editor with D. A. Riordan and B. M. Roof, Center for Research in Accounting Education, 1997

*Dimensions of Faculty Research*, Co-editor with C. P. Baril and R. L. Benke, Center for Research in Accounting Education, 1990

### **Presentations**

“IFAC 2016 Global SMP Survey,” Presentation to IFAC SMP Committee, Feb. 13, 2016, NY.

Panel Member, “Resources for Conducting International Research,” AAA International Section Meeting, Tampa, Jan. 20-21, 2017.

Plenary Panel Member and Presenter with Wei-Guo Zhang (member International Accounting Standards Board), “OCI and the Relevance of Performance Measures: the On-going Inquiry by IASB and FASB,” 28<sup>th</sup> Asia Pacific Conference on International Accounting Issues, Maui, November 6-9, 2016.

Panel Member and Presenter, “Professional Accountants Education in the Digital Age,” CECCAR Anniversary Congress – 95 years – The Accounting Profession in the Digital Era. Challenges and Opportunities, Sept. 23-24, 2016, Bucharest, Romania.

Moderator and Panel Member, “Emerging Corporate Reporting Issues, AMIS, June 8-9, 2016, Bucharest.

“IFAC 2015 Global SMP Survey,” Presentation to IFAC SMP Committee, March 22, 2016, NY.

Moderator and Panel Member, “Conducting Research in Emerging and Transitional Economies,” AAA IAS and IAAER joint meeting, Feb. 19-20, 2016, New Orleans.

Member of Opening Keynote Panel and Presenter, “IFAC’s SMP Poll 2015: Spotlight on Poland,” The 16<sup>th</sup> Annual Auditing Conference, Changes in Financial Reporting and Auditing, Jachranka, Poland, October 21-23, 2015.

Plenary Session Panel Member and Moderator, “Framework-based IFRS Approach,” African Accounting and Finance Association, 5<sup>th</sup> annual conference, Mauritius, September 2015.

Plenary Session Panel Member and Moderator, “The GAP between Academic Performance and Academic Evaluation Criteria,” Southern African Accounting Association and IAAER joint conference, June 2015, East London, SA.

“Sustainability Disclosure, Reporting and Assurance” Beta Alpha Psi Regional Meetings, Mid-West March 2015 Indianapolis and Rocky Mount April 2015 Denver.

“The Influence of Accounting Research on Informing Accounting Standard Setting,” UNISA, Research and Innovation Week, Keynote Seminar for Accounting Faculty, also participated in plenary panel, March 2015.

“The Role of SMPs in Providing Business Support to SMEs: Research to Date and an Agenda for Future Research,” UNISA, Research and Innovation Week, half-day workshop for accounting faculty, March 2015.

“IFRS 8 Workshop,” UNISA, Research and Innovation Week, two hour workshop for accounting faculty, March 2015.

Member of Opening Keynote Panel and Presenter, “IFAC’s SMP Poll 2014,” The 15<sup>th</sup> Annual Auditing Conference, ISAs – Theory, Regulations, Practice, Jachranka, Poland, October 22-24, 2014.

“Research-Building Pathways,” Panel member, ACCA Education Partners Conference, Education to Employment: Partnership Pathways, Warsaw Poland, October 21, 2014.

“The Predictive Ability of Entity-Wide Geographic Sales Disclosures: IAS 14R Versus IFRS 8, PhD Seminar ESSEC University, Cergy, France, October 7, 2014 and IFRS: Global Rules and Local Us 2014, Anglo-American University, Prague, October 10, 2014.

“The Academic-Practitioner Divide, Panel Member, “Summary of Literature on the Practitioner/Academic Divide,” African Accounting and Finance Association Conference, Stellenbosch University, South Africa, September 2, 2014.

“The PhD Process in the US,” African Accounting and Finance Association Doctoral Colloquium, Cape Town University, South Africa, September 1, 2014.

“IFRS Around The World,” IMA Dayton Chapter, April 15, 2014.

“Building A Research Capacity at the IASB,” Plenary Session I, The 14th Annual Auditing Conference Auditor Services in a Time of Financial Crisis (KiBR annual conference), Warsaw, Poland, October 16-17, 2013

“IFRS Research and Education,” Closing Plenary Session, Mexico, 2013

“Entity-wide Geographic Disclosures under IFRS 8: Changes in Materiality and Fineness by European, Australian and New Zealand Companies,” with Sandra J. Cereola and Nancy B. Nichols, AAA Annual Conference, Anaheim, August 2013

“IFRS in the US – What Beta Alpha Psi Students Need to Know,” with Holger Erchinger, Beta Alpha Psi Annual Conference, Anaheim, August 2013

“Balancing Research with Teaching/Academic Citizenship,” Member of Opening Plenary Panel, Southern African Accounting Association (in collaboration with IAAER), Cape Town, June 26- 28, 2013

“IFRS Teaching and Research,” sponsored by Del Valle University, ICESI University, and in association with the IAAER, plenary session, Cali, Columbia, October 31 - November 2, 2012

“A Framework-based Approach to Teaching Property, Plant and Equipment.” AAA International Accounting Section pre-conference CPE session, Phoenix, March 2012 and AMIS, Bucharest, June 2012 (with Ann Tarca); American Accounting Association pre-conference CPE session, Washington, DC, August 2012 (with Ann Tarca and Mike Wells); Beta Alpha Psi annual conference, Baltimore, August 2012 (with Teresa Conover)

“IFRS in the US – Current Status and SEC- related Activities,” with Holger Erchinger, Beta Alpha Psi annual conference, Baltimore, August 2012

Accounting Research Workshop Panel at 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012 (with Ann Tarca)

“An Update on IFRS in the US,” AAA International Accounting Section Pre-conference CPE session, Phoenix, March 2012

“A Framework-based Approach to Teaching IFRS,” symposium panel moderator, Mastering Change: Improving corporate reporting and auditing to match new demands, joint IAAER, NBA and Vrije Universiteit Amsterdam, Amsterdam, June 2012

“A Framework-based Approach to Teaching Inventories: The Case of White Oak Vineyards,” (co-authored by Catalin ALBU and Nadia ALBU), IFRS Foundation and IAAER Framework- based Teaching Workshops held in conjunction with the 31st National Symposium on Accounting Education in Turkey, Bodrum, April 2012; Ca’ Foscari University, IAAER, and *Financial Reporting* Conference ACCOUNTING RENAISSANCE: Arising from the Crisis and Looking to the Future. Learning from Histories and Institutions, Venice, November 2011 and AAA Ohio Region Meeting, May 2012 (with C Abu and N. Abu); AAA 2011 Conference, Denver, August 2011 (with L. Hal Rogero); AMIS, Bucharest, June 2011; and Southern African Accounting Association Conference, George, June 2011

IFRS in the US: An Update, Beta Alpha Psi Western Regional Conference (Las Vegas) and Southwest Regional Conference (San Antonio), both February 2012.

“Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate?” 8<sup>th</sup> International Accounting Conference (Modav and Accounting Academicians’ Collaboration Foundation), Izmir, October 2011; and Tokyo Science University (preceding conference of Japanese Institute Of International Accounting Studies), Tokyo, September 2011

“Framework-based Teaching of IFRS,” Waseda University, Tokyo, September 2011 and Kyoto University, Kyoto, September 2011

“IFRS in the US: An Overview,” Beta Alpha Psi Conference, Denver, June 2011

“IAAER 2011 and Onward,” opening keynote, Southern African Accounting Association Conference, George, June 2011

Member of Panel addressing “Research Expectations,” at AMIS 2011, Bucharest, June 2011  
“Climate Change: Challenges for the Accounting Profession and Accounting Educators,” Keynote Presentation, Plenary Session II, Tenth International Accounting Conference, Indian Accounting Association Research Foundation and IAAER, January 2011, Kolkata, India. (published in conference proceedings)

“IFRS Teaching Resources and IAAER,” Opening Plenary Session, RMIT Accounting Educators Conference, RMIT and CPA Australia, November 2010, Melbourne, Australia

“IAAER Research Programs – Working in the Public Interest: Creating the Evidence-base,” IFAC World Congress of Accountants, Kuala Lumpur, November 2010 and IAAER World Congress of Accounting Educators and Researchers, Singapore November 2010

“IFRS Curriculum Development and Teaching Resources,” IFRS Foundation, IAAER, and AAA International Section IFRS Teaching Workshop held in conjunction with the AAA 2010 Conference, San Francisco, August 2010 and IFRS Foundation and IAAER IFRS Teaching Workshop held in conjunction with IAAER World Congress of Accounting Educators and Researchers, Singapore, November 2010.

“Climate Change: Role of the Accounting Profession and Educators,” XIII International Congress on Innovations in Teaching Accounting and Business, Mexican Association of Accounting and Business Faculty, September 2010, Nuevo Vallarta

“IFRS in the US and Update,” Financial Reporting Section, British Accounting Association, June 2010, Bristol, UK

“Teaching IFRS Judgments,” Symposium on Core Curriculum of Japanese Accounting Schools, Japan Institute of International Accounting Education, February 2010, Tokyo and Ohio Regional AAA Conference, May 2010, Columbus

“IFRS in the US: An Update,” Dayton Chapter IMA (Dinner Presentation), April 2010

“IAAER 2010 and Onward,” lunch presentation at joint meeting of IAAER and AAA International Section, Palm Springs, January 2010

“Obstacles to IFRS Adoption in the US,” Japan Accounting Association Conference, Kobe Japan and Kwansai Gakuin University Tokyo both September 2009; China Accounting Society Conference, November 12-13, 2009, Nanjing University; AMIS 2009 Conference, Bucharest, June 2009; and University of Edinburgh March 2009

“Challenges Facing Accounting Academics Including Intergrating IFRS into the Curriculum,” Ohio Society of CPAs International Accounting and Taxation Conference, September 2009

“Teaching IFRS Judgments,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IASB 2009 European Conference, Milan, June 2009 and the IASB and AICPA Joint North American Conference, October 2009

“IFRS Teaching Resources and eIFRS Demonstration,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AAA 2009 Conference, New York, August 2009

“Research Benchmark’s – Reasonable Expectations,” and Panel member “Recipes for a Successful Academic Career,” IAAER ACCA Doctoral and New Faculty Consortium, Bucharest, June 2009

“IFRS Teaching Resources for Romanian Educators: Including Romanian and French Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the AMIS 2009 Conference, Bucharest, June 2009

“IFRS Teaching Resources for Brazilian Educators: Including Portuguese Language Materials,” IASCF IFRS Teaching and Research Workshop held in conjunction with the IAAER ANPCONT International Accounting Conference, Sao Paulo, June 2009

“Adoption of IAS 19 by Europe’s Premier Listed Companies: An Update,” presented at a joint Roundtable sponsored by the ACCA and FEE (with co-author J. Fasshauer), Brussels, March 2009 and University of Edinburgh, March 2009

“IFRS Comes to the US: Resources for Accounting Educators,” (CPE Workshop), North Carolina Association of CPAs, Raleigh, October 2008

“Accounting Education: Global Challenges,” ICAS (Institute of Chartered Accountants of Scotland) Educator’s Conference, Glasgow, September 2008

“Accounting Education: An International Perspective,” Symposium panel member, AFAANZ/IAAER (Accounting and Finance Association of Australia and New Zealand / International Association for Accounting Education and Research) joint conference, Sydney, July 2008

“Accounting Education in the US,” AFAANZ (Accounting and Finance Association of Australia and New Zealand) Education SIG symposium, Sydney, July 2008

“IFRS Comes to the US: What Accounting Educators Need to Know,” (CPE Workshop), 2008 VSCPA Educators’ Symposium, Richmond, forthcoming, June 5, 2008

“Adoption of IAS 19R by Europe’s Premier Listed Companies: The Corridor Approach versus Full Recognition,” with J. D.Fasshauer and M. Glaum, ACCA research workshop launching research report, London, April 29, 2008

“European Companies’ Compliance with IFRS Disclosure Requirements for Acquisition and Impairment Tests of Assets, with M. Glaum and S. Vogel, presented at London School of Economics (by co-author Glaum), January 2008, European Accounting Association Meeting (by all co-authors), Rotterdam, April 2008 and (self) AMIS 2008 (plenary session), Bucharest June 2008

“IFRS Comes to US,” (CPE Workshop), Dayton Chapter IMA, April 15, 2008

“IFRS: Is the Time Right for US Adoption?,” San Diego State University Department of Accounting and CIBER IFRS Symposium, San Diego, February 5, 2008

“IFRS Implementation and Compliance,” Opening Keynote Presentation, Seventh Congresso USP Controladoria e Contabilidade, Sao Paulo, Brazil, July 2007

“European Adoption of IFRS: Transparency or Ambiguity?” Plenary session keynote speaker, Accounting and Management Information Systems (AMIS) 2007, Value Creation and Globalization, Academy of Economic Studies, Bucharest on June 21-22, 2007

“Compliance With IFRS,” presented at Current and Emerging Issues in Financial Reporting – an International Conference, Trinidad, May 28, 2007

“The Value-Relevance of SFAS 131 Quarterly Segment Disclosures,” with Bruce Behn and Nancy Nichols, presented at the American Accounting Association Ohio Regional Meeting, Columbus, OH, May 2007

Research Panel Member, American Accounting Association Ohio Regional Meeting, Columbus, OH, May 2007



*“Integrating Research with Practice,”* Plenary panel member, AAA International Accounting Section, Charleston, SC. Feb. 2-3, 2007. (Other panelists Bob Laux from Microsoft, Mary Tokar of KPMG)

“Alternative Research Paths,” AAA New Faculty Consortium, January 25-27, 2007

“Adoption of IFRS and Enhancing Transparency,” Corporate Governance Practices – A Dialogue Between Academics and Directors, sponsored by San Diego State University CIBER in conjunction with the Corporate Directors Forum, January 21, 2007

“Making Acquisitions Transparent – An Evaluation of M&A-Related Disclosures by European Companies in 2005,” presented at Kent State University to faculty and PhD students, December 2006

“The Roadmap to Convergence – Detour Straight Ahead,” (Plenary session keynote speaker), Accounting in Europe Post 2005, Sponsored by the European Financial Reporting Research Group (EuFin) and the British Accounting Association International Accounting and Finance Special Interest Group (IAFSIG), Milton Keynes, September 7-8, 2006

“Board Characteristics, Ownership Structure and the Timeliness of Corporate Internet Reporting,” with Omenya Abdelsalam, presented by co-author at The Centre for Corporate Governance Research 4<sup>th</sup> International Conference on Corporate Governance: Global Developments in Corporate Governance, July 3, 2006

“Finance and Accounting Overview: Research in Accounting Regulation, Status of US GAAP and IFRS,” Seminar panelists, USAID delegation from Belarus, hosted by Cleveland Council on World Affairs, sponsored by USAID, July 31, 2006

“Career Planning” AAA Doctoral Consortium, Tahoe, June 2006

“Workshop on Teaching International Accounting” panel member at AAA Mid-Atlantic Regional Meeting, Pittsburgh, April 2006

“An Examination of Internet Reporting by London-Listed Companies,” presented at the European Accounting Association Meeting, Dublin, March 2006 and the Academy of International Business Meeting, Beijing, China, June 2006

“Global Convergence of Accounting Standards,” Workshop presented at VIII International Congress on Innovations in Teaching Accounting and Business sponsored by Mexican Association of Accounting and Business Faculty, Mexico City, September 2005

“The Relationship between Competition and Business Segment Reporting Decisions Under IAS 14 Revised and the Management Approach, presented at the European Accounting Association Meeting, Goteborg, May 2005 (by Street), the 17th Asian Pacific Conference on International Accounting Issues, Wellington, NZ, November 2005 (by Street), and at the Academy of International Business Meeting, Quebec City, Canada by co-author N. B. Nichols July 2005

“The Role of Canada and the Other G4 Standard Setters in Defining the Ideal International Accounting Standard Setting Process,” presented at the CGA Canada Professional Development Day at the CAAA Conference, Vancouver, May 27, 2004

“A Historical Analysis of the Contribution of G4+1 to Accounting Thought and Theory,” presented at the European Accounting Association Conference, Prague, April 2004 and Aston University (Visiting Scholars Program) May 2004

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” presented at the European Accounting Association Conference, Prague, April 2004 and presented by co-author R. K. Larson at the Southeast AAA, Lexington, April 2004

“From the Tower of Babel to Transparency,” presented at Beta Alpha Psi National Student Seminar, Minneapolis, MN October 2003

“Updating the Accounting Curriculum: The MOU,” presented at Ohio Colleges Symposium sponsored by Case Western Reserve University, Cleveland, OH, September 2003

“*GAAP Convergence 2002: The Untold Stories*,” presented at Emerging Issues in International Accounting and Business 2003 Conference sponsored by Center for International Accounting Education and Research at Niagara University (plenary session), July 2003

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” presented at ICAEW/IAAER Symposium on The Future of Executive Incentive Plans: Design, Accounting and Governance, London, January 16- 17, 2003 and the European Accounting Association Meeting, Seville, Spain April 2003 and the Academy of International Business Meeting, Monterey California, July 2003 (co-author S. Cereola)

“Large Accounting Firms’ Survey Explores Efforts in Latin America to Converge National Accounting Standards with IFRS” presented at Inter-American Development Bank Symposium, April 11, 2003

“Analysts’ Forecast Accuracy: Does Compliance with IAS GAAP and US-GAAP Matter?” presented by co-author Lindemann at European Accounting Association Meeting, Seville, April 2003 and by co-author Lindemann at the Global Finance Conference, Frankfurt, June 2003 (co- authors M. Glaum and J. Lindemann)

“Convergence and You,” presented at meeting of Dayton chapter of the American Association of Individual Investors, May 2003

Panel Discussion on “Accounting Research” with S. J. Gray and G. Meek, presented at 14<sup>th</sup> Asia Pacific Conference on International Accounting Issues, Los Angeles, November 23-26, 2002

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” presented at the European Accounting Association Meeting, Copenhagen, April 2002 and the 9<sup>th</sup> IAAER World Congress of Accounting Educators, Hong Kong, November 14-16, 2002 (co-author M. Glaum)

“International Accounting Standards: Strategies for Achieving Congruence,” plenary session at the Emerging Issues in International Accounting Conference, Niagara Falls, Canada, August 8- 10, 2002

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” presented at the Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 28-31, 2001 (co-authors B. K. Behn and N. B. Nichols)

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” presented at the Academy of International Business Meeting, Sydney, Australia, November 2001, the Asia Pacific Conference on International Accounting Issues, Rio de Janeiro October 2001 (Best Paper Award) and the European Accounting Association Meeting, Copenhagen, April 2002 (co-author N. B. Nichols)

“Observance of International Accounting Standards: Factors Explaining Noncompliance by Companies Claiming to Adopt IASs,” presented at the International Association for Accounting Education and Research’s Third Biennial International Accounting Research Conference, Kobe Japan, October 6-7, 2000 and the European Accounting Association Annual Meeting, Athens, April 2001 (co-author S.J. Gray)

“The Impact of Recent Developments in International Accounting Standard Setting on the Structure and Content of Accounting Courses,” with G. Meek and F. Graves, presented at the Federation of Schools of Accountancy Annual Meeting, San Antonio, December 2000 and the AAA International Accounting Section Mid-Year Meeting, Phoenix, January 2001

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. M. Bryant, presented at the Academy of International Business Annual Meeting, November 17-20, 2000, Phoenix

“Global Accounting Harmonization: The US Perspective,” presented at Einladung Zum Workshop “International Accounting,” Giessen University, Germany, June 15, 2000

"Research Issues in International Accounting," presented at the Northeast American Accounting Association Meeting, Boston, April 21, 2000

"Observance of International Accounting Standards" presented at the Global Finance Association Conference, Chicago (DePaul University), April 20, 2000

"Geographic Segmental Disclosures in the United States: Reporting Practices Enter a New Era," with N. B. Nichols and S. J. Gray, presented at the European Accounting Association Meeting, Munich, March 2000

"Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards" with S. J. Gray and N. B. Nichols, presented at the Academy of International Business Annual Meeting, November 20-23, 1999, Charleston, SC and at the Emerging Issues in International Accounting sponsored by the Center for International Accounting Education and Research (Niagara University) and the Center for International Education and Research in Accounting (University of Illinois), August 5-7, 1999, Niagara Falls, NY

"An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma," with S. J. Gray and S. M. Bryant, presented at the European Accounting Association Meeting, May 5-7, 1999, Bordeaux, France.

"International Accounting Standards in Practice" Plenary Session at "Accounting in the Global Markets of the Next Century," sponsored by Center for International Education and Research in Accounting (CIERA), Champaign, Illinois, April 22-24, 1999

"Acceptance and Observance of International Accounting Standards: The Goodwill Noncompliance Dilemma," with S. J. Gray and S. M. Bryant, presented at the Australia and New Zealand International Business Association Conference, Melbourne, November 6-7, 1998 (by co-author, Gray)

The GAP between US and IASC GAAP: An Empirical Study of US Corporate Compliance with International Accounting Standards," presented at the Second Biennial IAAER International Accounting Research Conference and the Thirty-third International Accounting Conference, Chicago, October 2-3, 1998 (coauthor S. J. Gray)

"An Empirical Study of Companies Claiming to Comply with International Accounting Standards: The Goodwill Noncompliance Dilemma," with S. J. Gray and S. M. Bryant, presented at Deakin University Research Seminar, Melbourne, May 29, 1998

"A Review of the Evolution of the G4+1 and Its Impact on the Harmonization of Accounting Standards," with K. Shaughnessy, presented at the Academy of Accounting Historians Research Conference, Dec. 4-6, 1997, Richmond, VA

"A Framework for the Development of Accounting Education Research," opening keynote address at *Accounting Education Research Methods and Methodology Conference*, (Cardiff, Wales), sponsored by the British Accounting Association Education Section, March 1996

"Financial Reporting Through the Ages: 1970 Through Present," *Festival of Accounting -- The Pacioli Seminar*, (proceedings published) sponsored by the Institute of Chartered Accountants of Scotland, 1994

"Male and Female Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Critical Perspectives on Accounting Symposium: Critically Re-appraising Accounting*, 1993

“Multivariate Statistical Analysis in Accounting Education Research,” Research Presentation for Doctoral Students, Virginia Commonwealth University, 1992

"Role Conflict Faced by Women and Men employed by Large Public Accounting Firms," with L. Byrne, Women and Work Conference sponsored by the Center for Research on Women and Minorities (University of Texas at Arlington), 1992

"Factors That Hinder the Upward Mobility of Women in Public Accounting Firms," Women and Work Conference sponsored by the Center for Research on Women and Minorities (the University of Texas at Arlington) and the US Small Business Administration, 1990 (coauthors R. Schroeder and B. Schwartz)

## **Editorial Boards**

Section Co-Editor:

- *Journal of International Financial Management and Accounting*, Institutional Perspectives Section, 2001-present

Editorial Advisory Board

- *Meditari Accountancy Research*, 2013-present
- *Central European Business Review*, 2014-present Consulting Editor
- *Journal of Management Information Systems*, 2010-present
- *Accounting Education: An International Journal*, 2005-2006 Associate Editor:
- *Journal of International Accounting Research*, 2001-2004
- *Accounting Education: An International Journal*, 1998-2001

Editorial Board:

- *Accounting and Business Research*, 2013-present
- *Journal of International Accounting, Auditing and Taxation*, 1996-present
- *Accounting in Europe*, 2009-present
- *Research in Accounting in Emerging Economies*, 2011-present
- *Audit Financiar*, 2012-present
- *Contabilitatea expertiza si auditul afacerilor*, 2014-present
- *Journal of International Accounting Research*, 2005-2011
- *Advances in Accounting Education*, 1994-2001
- *Accounting Enquiries*, 1992-2002
- *Accounting Historians Journal*, 1998-1999
- *Accounting Education: An International Journal*, 1995-1997
- *Advances in Accounting*, 1993-1996
- Ad Hoc Reviewer:
- *Accounting and Business Research*, 2006-2012
- *Advances in Accounting* 2007
- *British Accounting Review*, 2006
- *Accounting History*, 2004
- *Accounting Horizons*, 2001

- *International Journal of Accounting*, 1998 – 2001
- *Advances in International Accounting*, 2000-2001
- *Advances in Accounting* 1999-2000 and 2003
- *Issues in Accounting Education*, 1996-1998
- *Advances in Public Interest Accounting*, 1993-1999
- *Journal of Accounting Education*, 1987-1995

## **National and International**

### *International Association for Accounting Education and Research*

- Director of Research and Educational Activities November 2010 – present
  - Member IAAER Advisory Panel to IFAC 2015-present
  - Coordinator of IAAER, IFAC, DFID program to build an evidence base of the contribution of effective PAOs (Professional Accountancy Organizations) to organizations and economies, 2015 - present
  - IAAER and ICAS Informing the IAASB Standard Setting Process (in collaboration with IAASB), Member Program Advisory Committee and Project Coordinator 2015-present
  - IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 5), Member Program Advisory Committee and Project Coordinator 2014- present
  - IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career/Emerging Scholars in CEE Region, Project Coordinator, Bucharest, Romania (in collaboration with AMIS) 2010-present (annual event held each June)
  - IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in Africa, Workshop Coordinator, (funded by among others CIMA and KPMG Foundation and KPMG South Africa) Drakensburgh, South Africa, June 2017
  - IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in CEE Region, Workshop Coordinator, (funded by CIMA) Cracow, Poland, September 2017
  - Coordinator Deloitte Scholars Program (for emerging scholars in transitional economies), 2013-2015
  - IAAER, ACCA, IIRC, Research to Support the Further Development of Integrated Reporting, Member Program Advisory Committee, 2014-2016
  - IAAER Paper Development Workshop to Develop Research Skills Capacity of Emerging Scholars in Africa, Workshop Coordinator, (funded by among others CIMA and KPMG Foundation and KPMG South Africa) East London, South Africa, June 2015
  - IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 4), Member Program Advisory Committee and Project Coordinator 2011-2014
  - IAAER Informing the IAASB Standard Setting Process (in collaboration with IAASB and KPMG Round 2), Member Program Advisory Committee and Project Coordinator 2012- 2014
  - IAAER ACCA Paper Development Workshop to Develop Research Skills Capacity of Early Career Scholars in Transitional Economies, Project Coordinator, Florence, Italy (in collaboration with IAAER World Congress of Accounting Educators and Researchers) November 2014

- Coordinator of Plenaries and Symposia IAAER World Congress of Accounting Educators and Researchers, November 2014
- IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, South Africa 2011-2013
- IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Consortium George, South Africa 2011
- Roundtable coordinator, Boston October 2011, Building a Research Capacity for the IASB (IAAER dialogue with IASB Board and Staff members)
- ACCA and IAAER Roundtable Planning Committee, Building a Research Capacity for the IASB, (dialogue of researchers and funding agencies with IASB Board and Staff members)
- Scientific Committee, Accounting Renaissance: Lessons from the Crisis and Looking into the Future. Learning from Histories and Institutions, Sponsors University Ca' Foscari (Venice), IAAER, and Financial Reporting (Journal) (Conference November 2011)
- Member Planning Committee, Southern African Accounting Association 2011 International Conference with IAAER (conference June 2011)
- Supervise IAAER staff (financial statement preparation and website)
- Past President November 2010 –November 2013) see also DREA activities above
- President 2006-November 2010
- IAAER Informing the IASB Standard Setting Process (in collaboration with IASB and KPMG Round 3), Member Program Advisory Committee and Project Coordinator 2008-2011
- IAAER ACCA Seed Grant Program for Early Career Scholars in Transitional Economies, Project Coordinator, Bucharest 2010-2011 and Malaysia 2011-2012
- Member Planning Committee, IAARF 10th International Accounting Conference in collaboration with IAAER (conference January 2011)
- Member Scientific Committee, AMIS International Conference (Academy of Economic Studies of Bucharest), 2008-2011
- IAAER Liability and Equity Distinctions Research Program (in collaboration with IASB and KPMG Round 2), Member Program Advisory Committee and Project Coordinator 2007- 2008
- IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAASB, Member Program Advisory Committee and Project Coordinator 2008–2011
- IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 2), Member Program Advisory Committee 2010-2012
- IAAER ACCA Grant Program to Inform the Standard Setting Process of the IAESB (Round 1), Member Program Advisory Committee 2007–2010
- IAAER ACCA IFRS for SME's Roundtable Planning Committee 2008-2010 (Roundtables held in New York/October 2009, Brussels/January 2010, Johannesburg/February 2010)
- IAAER ACCA Carbon Accounting Roundtable Planning Committee 2010 (Roundtables held in Dayton, Sydney, and India Kuala Lumpur 2010)
- IAAER ACCA Consortia to Develop Research Skills Capacity of Early Career Scholars, Project Coordinator, Consortia held in Bucharest and Kuala Lumpur, 2010

°IAAER ACCA Paper Development Workshop Project Coordinator (Bucharest June 2008 and 2009)

°Panels and Plenary Session Coordinator, IAAER and AAA International Section Joint Meeting, February 2008

- Vice-President Research, 2004-2006

°IAAER Reporting Financial Performance Research Program (in collaboration with IASB, FASB, and KPMG, Round 1), Member Program Advisory Committee and Project Coordinator 2005-2007

°Coordinator of Plenary Sessions and Symposia at the International Research Conference for Accounting Educators (Bordeaux, September 2005)

°Coordinator IAAER Globalization Conference (in collaboration with IASB, FASB, and KPMG) (Bordeaux, September 2005)

°Co-Chair Scientific Committee 10<sup>th</sup> World Congress of Accounting Educators (Istanbul, November 2006)

- Vice-President Publications/Communications, 2000-2004

°Editor *COSMOS Accountancy Chronicle*

°Web Site Coordinator (www.iaaer.org)

°IFAD (International Forum on Accountancy Development) Representative 2001

- Editor *COSMOS Accountancy Chronicle*, 1997-2000

#### *IFRS Foundation*

- Education Advisory Group, 2008-present

#### *Beta Alpha Psi*

- Professional Partners (previously Advisory Forum) 2010-August 2015 (representing IAAER)
- International Task Force 2011-2012
- Past President (Board of Directors), August 2005-August 2006
- President (Board of Directors), August 2004-August 2005
- President Elect (Board of Directors), August 2003-August 2004
- Chair International Strategic Planning Committee, 2002-2003
- Director of Administration and Publications (Board of Directors), 1998-2002
- National Meeting Chair, 2000
- Atlantic Coast Regional Director (Council Member), 1992-1995
- Coordinator National Leadership Conference, 1992 and 1994
- Coordinator Atlantic Coast Leadership Conference, 1993
- International Strategic Planning Committee, 1993-1994
- BAP Representative at UNEAS (Union of European Accountancy Students) Conferences, Summer 1994 (London) and Fall 1994 (Copenhagen)

#### *American Accounting Association*

- Nominations Committee, 2006, 2007, and 2008
- Council member (representing International Accounting Section), 2005-2007
- AAA FASB Conference Committee, 2007/2008
- AAA New Faculty Consortium Committee 2006-2007, Chair 2007-2008
- AAA Doctoral Consortium Committee, 2005/2006
- AAA/KPMG International Accounting Research Conference Committee, 1996/97 and 1998/99



- Annual Program Committee (International Accounting Section Representative), 1998
- International Accounting Section
  - Chair Nominations Committee, 2007-2008
  - Advisory Board, 2007-2008
  - Past President, August 2006-August 2007
  - President, August 2005-August 2006
  - Vice-Chair Academic, 2004-2005
  - Secretary, 2002-2004
  - Mid-Year Meeting Co-Chair, 2002 and 1998
  - Nominations Committee, 2000-2001
  - Mid-Year Meeting Chair, 1999, 2000, 2001
  - Membership Committee Chair, 1996-1997
  - External Relations Committee, 1996-1997

#### *AICPA*

- Facilitator of educator breakout sessions IFRS Foundation and AICPA IFRS Conferences, 2009 and 2011
- Member Staff Advisory Group to AICPA Examinations Team to Facilitate Integration of IFRS/International Standards into the Uniform CPA Examination, 2008 – 2009
- Member Distinguished Achievement in Accounting Education Award Task Force, 2009- 2010
- Member Staff Advisory Group providing input on AICPA comment letter to the SEC on the IFRS Roadmap, 2008

#### *ICAEW*

- Member Information for Better Markets Conference Steering Committee (annual conference), 2007-2015

#### *Japanese Institute of International Accounting Education*

- Non-resident Advisor, 2001-2005

#### *Center for International Accounting Education and Research (CIAER)*

- Fellow 2001 – 2005

ESSEC University,  
France

- Member Dissertation Committee (Rucsandra Moldovan), 2013-2015 University of Western Australia
- Member Board of Examiners Ph.D. thesis (Bader A J J Al-Shammari), 2005 University of Calcutta, India
- Member Board of Examiners Ph.D. thesis (Sri Swagata Sen), 2004

#### *Academy of Accounting Historians*

- Member Organizing Committee of 10<sup>th</sup> World Congress of Accounting Historians
- Chair Manuscript Award Committee, 2000, 1999, 1998 and 1997
- Co-Chair Manuscript Award Committee, 1996
- Overseas Outreach Committee, 1995 and 1996

#### *Association of Chartered Accountants in the United States (ACAUS)*

- Education Award Selection Committee, 1998

#### *British Accounting Association -- Accounting Education Section*

- *Accounting Education Research Methods and Methodology* Conference Organizer (with Richard Wilson and Neil Marriott), Cardiff University (UK), March 1996.

### *Federation of Schools of Accountancy*

- Accounting Education Research Committee, 1993-1994

### **University of Dayton**

#### *University*

- Attended Hiring for Mission Retreat, 2007, 2012 and 2015
- Attended New Chairs Meetings (2 per year), 2012 and 2013
- Attended Monthly Chairs Collaborative, 2012-present
- Member Internationalizing the Curriculum Committee, 2005-2007

#### *School of Business*

- Director UD IFAC Research Center, 2014 – present
  - Center projects include
    - D. Street (UD), research consultant for Status of Public Sector Financial Reporting and Professional Accountancy Organizations in 18 African Francophone Countries, 2017
    - Desktop research UD Graduate Assistant, Research on Mandatory Audit Firm Rotation, 2016
    - D. Hayes (U of Auckland), Audit Fee Research on Issues Related to Ethics, 2016 (for IESBA)
    - Webber and Street (both UD), IFAC Global SMP Survey, 2016
    - S. Coetzee (U of Pretoria), Analysis of IAASB World Plan Survey, 2016
    - E. Venter (U of Pretoria), Results of the IFAC Strategy Review, 2015
    - Webber and Street (both UD), IFAC Global SMP Survey, 2015
    - Street and Webber (both UD), European SMP Survey, 2015
    - D. Archambeault (UD), Desktop research, Audit Fees Literature
    - C. Albu, N. Albu, (both Bucharest U of Economic Studies) and D. Street (UD), The Role of SMPs in Providing Business Support to SMEs, 2016
    - C. Albu and N. Albu (both Bucharest U of Economic Studies), The Relationship between Accountancy Expertise and Business Performance, 2016
    - J. Brazel (North Carolina State U) and T. Schaefer (U Missouri Kansas City), Auditor Professional Skepticism Literature Review, 2015 (for IAASB)
    - Desktop research UD Graduate Assistants– Integrated Reporting and Assurance and External Reporting Developments, 2015 (for IAASB)
    - Desktop research UD Student Assistants– Regulatory Consistency, Complexity, and Over-regulation, 2015
    - M. Keune, T. Keune, and Street (all UD), Advise on improving annual SMP Survey, 2015
    - M. Kenue and T. Kenue (both UD), IFAC Global SMP Survey 2014 Results
    - Desktop research UD Graduate Assistants, Public Sector Accounting in Africa, 2015
- Member Leadership Committee, 2012-present
- Member SBA Graduate Committee, 2015-present
- Member Ad hoc Committee to review SBA P&T document, Fall 2016-Feb. 2017

- Member SBA Promotion and Tenure Committee, 2004-2008 (Chair 2006-2008) and 2010- 2012
- Chair SBA Dean Search Committee, 2011-2012
- Member SBA Dean Search Committee, 2007-2008
- Member Research Grant Selection Committee, 2003-2006 (Chair 2005) and 2014
- Member Endowed Chair Search Committee, MIS Department, 2002

*Department of Accounting*

- Chair Search Committee, 2012-2017
- Drafted Proposal for MPAcc Program, 2014-2015 and facilitated internal and external approvals 2016
- Prepared interim AACSB CIR 2016
- Prepared AACSB Maintenance of Accounting Accreditation Report, 2012-2013
- Co-Chair Department Chair Search Committee, 2011-2012
- Department Promotion and Tenure Committee, 2002-2012 (Chair 2004-2008 and 2010-2012)
- Sabbatical Selection Committee, 2004 – 2008
- Assisted with preparing and proof reading AACSB report, 2009
- Drafted and Updated Departmental Journal Ranking List, 2003-2006
- Drafted “Institutional Perspective” section of AACSB report, 2003
- Drafted “Intellectual Contributions” section of Strategic Plan, 2002

**James Madison University**

*College of Business*

- Director, Center for Research in Accounting Education, 1997- June 2002
- International Business Advisory Board, 1997-June 2002
- International Business Program Review Committee, 1997-1999
- Chair, Whampler Longacre Professorship Selection Committee, 2000
- Member, Wheat First Professorship Selection Committee, 2000
- Dean's Executive Advisory Council (Faculty Member), 1992-1996
- Eminent Scholars Selection Committee, 1996
- Strategic Planning Committee, 1992/93
- Executive Lecture Series Organizer

*School of Accounting*

- Chair, Master’s Degree Program Committee, 2000-2001
- Chair, Research Evaluation Committee, 2000-2001
- Recruiting Committee, 2000-2001
- Chair, Recruiting Committee, 1999-2000
- Masters of Science in Accounting Committee, 2000-2002
- Financial Accounting Curriculum Reengineering Committee, 1999
- Master of Science in Accounting Curriculum Reengineering Committee, 1999 -2000
- Strategic Planning Committee, 1998
- Beta Alpha Psi, Eta Delta Chapter Faculty Advisor, 1988-1992 and Fall 1995-1997 Superior Chapter Award all years
  - Coordinator, International Internship Program, 1991-2001  
Students placed in Caracas, Venezuela; Madrid, Spain; London, England; Moscow, Russia; Warsaw, Poland; Milan, Italy; Paris, France; and Frankfurt, Germany

- Masters Degree Comprehensive Exam Committees, 1989-1999  
*University*
- Research Advisory Committee, 1999-June 2002
- Chair, Summer Teaching Grant Committee, 1993
- Honors Program Advisory Committee, 1992-1994
- Selection Committee for Summer Teaching Grants, 1991-1992
- Panel Member, Faculty Assistance Workshops on Successful Proposal Writing, 1991 and 1992
- Honor Code Advisory Committee, 1988-1990

## ACTIVITIES

Visited IFAC to discuss IAAER and IFAC collaborations, August 5, 2016.

Participated in by-invitation webinar meeting of MOSAIC (Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration - sets out the basis for improving cooperation and collaboration between IFAC, international donors, and the international development community), May 24, 2016.

Represented IAAER at Roundtables to discuss the role of PAOs in economic development, hosted by IFAC and IAAER in East London, South Africa, June 30, 2015 and by IFAC, DFID and IAAER in London, UK, November 13, 2015

- Prepared an executive summary of each roundtable for IFAC (East London with Elmar Venter and Elizabeth Gordon and London with Katherine Schipper)

Visited IFAC to discuss UD IFAC Research Center and research collaborations to inform the IAASB, March 2015

Attended IFRS Foundation ABR Research Forum, Oxford University Said Business School, Oxford, UK, October 2, 2014

Attended ACCA Roundtable, Channeling Corporate Behavior, NY, January 14, 2014

Attended USCIB International Leadership Award Dinner, Guest of Deloitte, NY, November 28, 2012 and September 18, 2013

Attended 90<sup>th</sup> Anniversary of Cracow University (Poland). Met with Rector, International Office and Accounting and Finance Faculty. Discussed collaborations with UD and IAAER, October 2013 (Guest of Rector), Received Medal of Honor

Attended 100<sup>th</sup> Anniversary of Bucharest University of Economic Studies, Bucharest, April 1-6, 2013 (Guest of Rector)

Interviewed by Robert Bruce regarding launch of Deloitte IAAER Scholars program, January 2013, <http://www.iasplus.com/en/othernews/research-and-education/robert-bruce-donna-street>, see also <http://www.iasplus.com/en/news/2013/02/robert-bruce-on-scholars> and <http://www.iasplus.com/en/news/2013/02/deloitte-scholars>

Attended IASB Workshop on Policy Oriented Research, London, December 20, 2012

Attended KPMG Executive Education Course – IFRS vs. US GAAP, August 23-25, 2011, NY

Represented IAAER at Roundtables hosted by IAAER and ACCA (September 2011 London) and IAAER (October 2011 Boston) to discuss building research capacity at the IASB

Represented IAAER at IFRS Foundation Trustees Roundtable, London, June 2011

Represented IAAER at IFRS Foundation Monitoring Board Roundtable, San Francisco, 2011

Attended ICAEW Better Markets December 2006, 2007, 2008, 2009, 2010 and 2012

Represented IAAER at IFAC World Congress of Accountants (invited guest), Kuala Lumpur, November 2010

Represented IAAER at ACCA Roundtables on Climate Change and the CFO, Dayton, March 2010 and Kuala Lumpur November 2010

Represented IAAER at CReCER (by invitation), sponsored by IFAC, World Bank, InterAmerican Development Bank, and Global Public Policy Committee of the six international accounting firms, Panama City, October 2010

Represented IAAER at ACCA Roundtable on SMEs and Differential Reporting, October 2009, New York

Visiting Scholar University of Edinburgh, May 2009

Visiting Scholar University of Glasgow, September 2008

Visiting Scholar Giessen University (Frankfurt, Germany) Summer 2008, Summer 2007, Summer 2006, Winter 2005, and Summer 2001

Represented IAAER at Fourth Annual Global Public Policy Symposium (by invitation), sponsored by 6 largest international accounting firms, NY, January 2008

Visiting Scholar Aston University (Birmingham, UK), May 2004 and April 2006

Testified before Trustees of IASC Foundation (IAAER Executive Committee position on Constitutional Review), June 2004

Coordinator UD Toulouse/Paris Study Tour (MBA 609), March 2003 and London Study Tour (MBA 609b) July 2003, July 2004, and July 2005

Attended ICAEW Symposium on Executive Compensation, January 2003 Attended ICAEW Roundtable on IAS and US GAAP, August 2001

Represented IAAER at IFAD (International Forum on Accountancy Development) Meeting, April 2001

Attended IASB/IFAD Seminar on “Implementation of International Standards for Accounting and Auditing” at Inter-American Development Bank, April 2001

Participant Arthur Andersen Faculty Symposium, October 1999

Participant PwC Southeast Academia Seminar, May 1999

Participant KPMG Workshop (SEC Reporting and Compliance), December 1997 JMU Semester in London Program, Faculty Member in Residence, Summer 1996 KPMG Faculty Internship (part of JMU Educational Leave Program), Fall 1994

American Graduate School of International Management Presidential Winterim Fellow, 1992

### **AACSB CONFERENCES / SEMINARS ATTENDED**

AACSB Accounting Accreditation Seminar, Feb. 9, 2017

AACSB Assessment Seminar, Charlotte, March 6-8, 2016

AACSB Accounting Accreditation Seminar, Savannah, Feb. 11, 2016

AACSB Accreditation Conference, Chicago, Sept 20-22, 2015

AACSB Accounting Seminar, Nashville, Feb. 4-8, 2015

AACSB Assessment and Applied Assessment Seminars, Tampa, Oct. 28 – Nov. 1, 2014

AACSB Accounting Accreditation Seminar, San Antonio, Feb 7, 2014

AACSB Assessment Seminar, Tampa, Oct. 22-26, 2013

AACSB Accreditation Conference, St. Louis, Sept 22-24, 2013

AACSB Accounting Accreditation Seminar, San Diego, Feb. 8, 2013

AACSB Accounting Accreditation Seminar, New Orleans, Feb. 2012

## **MEMBERSHIPS**

International Association for Accounting Education and Research (IAAER)

Financial Executives International

AICPA

Ohio Society of CPAs

Beta Alpha Psi

Phi Kappa Phi

Beta Gamma Sigma