

Anna Alon

Anna Alon is currently a Doctoral Candidate in Accounting at the University of Central Florida. She has worked for Big 4 Accounting firms (KPMG) as well as Fortune 500 companies (Kodak and Siemens) during her 10 years in the profession. In addition, she is a Certified Public Accountant (CPA) in the State of New York and has an MBA from Rollins College, Florida.

Anna's research interests include accounting in transitioning markets and IFRS adoption and implementation. Her work has been accepted to Accounting and the Public Interest Journal and Management Research News.

Erin Burrell

Erin Burrell graduated from University of Florida in 2004 with a Bachelor degree in Accounting. After graduation, she moved to Orlando where she worked as an auditor with Grant Thornton until 2007, while simultaneously pursuing her Master of Science in Auditing at University of Central Florida. In the fall of 2007 she decided to leave work to pursue a Ph.D in Accounting at UCF.

Erin is now a second year Doctoral Candidate with research interests in the area of behavioral audit. She is more specifically interested in the causes and effects of fraudulent financial reporting behavior.

Some of Erin's working papers are:

"Do Unexpected Audit Fees Contain Predictive Information About the Probability of Material Weaknesses in Internal Control?" with Sean Robb.

"Accounting for the Re-Securitization of Securitized Securities," with Steve Sutton and Vicky Arnold.

Joseph Canada

Joseph Canada is a KPMG Scholar. He attended Florida A&M University (FAMU) for his undergraduate Accounting degree. His work experience includes assisting a small retailer in implementing a new accounting system and assisting FAMU implementing PeopleSoft. Naturally, his research interests involve the impact of accounting information systems on organizational performance and control.

Publications:

Canada, J., Benford, T., Arnold, V. and Sutton, S. (2008) The Impact of Government Legislation on the Market For Corporate Ownership. *Corporate Ownership and Control*. 6(1), pp. 138-146.

Arnold, V., Benford, T., Canada, J., Kuhn, J., and Sutton, S. (2007) The Unintended Consequences of Sarbanes Oxley on Technology Innovation and Supply Chain Integration. *The Journal of Emerging Technologies in Accounting*. 4, pp. 103-122.

Canada, J., Kuhn, J., and Sutton, S. (2007) Accidentally in the Public Interest: The Perfect Storm that Yielded the Sarbanes Oxley Act. *Critical Perspectives on Accounting*. 19(7), pp. 987-1003.

Conference Presentations:

Arnold, V., T. Benford. J. Canada and S.G. Sutton. "The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance."

- International Conference on Enterprise Systems, Accounting and Logistics, Crete, Greece, July, 2008.
- Fourth Asia-Pacific Research Symposium on Accounting Information Systems, Auckland, New Zealand, June 2008.

Canada, J., J.R. Kuhn, Jr., and S.G. Sutton. "The Pervasive Nature of IT Controls: An Examination of Material Weaknesses in IT Controls and Audit Fees."

- American Accounting Association Annual Meeting, Chicago, August, 2007.
- Mid-Year Meeting of the Information Systems Section of the AAA, January, 2007.

Canada, J., J.R. Kuhn, Jr., and S.G. Sutton. "Accidentally in the Public Interest: The Perfect Storm that Yielded the Sarbanes-Oxley Act."

- American Accounting Association Annual Meeting, Chicago, August, 2007.
- European Accounting Association Annual Congress, Lisbon, May, 2007.

Jason Chen

Jason Chen is a Ph. D Student at UCF since fall 2007. He got his Master of Science degree in Taxation from the University of Nevada, Las Vegas in 2002.

His research interest areas include: Social and environmental accounting in financial disclosure and public policy (standards and social/environmental tax policies).

Presentations:

Centre for Social and Environmental Accounting Research (CSEAR) summer school, Montreal, Canada. “All News is Good News,” co-authored/presented with Robert Tennant. July 2008.

On-going research projects:

1. “All News is Good News,” with Robert Tennant.
2. “Web Disclosures, Corporate Social Responsibility, and Litigation Outcomes,” with Vicky Arnold and Steve Sutton.
3. “The Accuracy of Financial Report Projections of Future Environmental Capital Expenditures: A Second Look,” with Jennifer Chen.

Amy Hageman

Amy Hageman is a Doctoral Candidate in Accounting at the University of Central Florida. She is a licensed CPA in the state of Kansas and previously worked as a state and local tax consultant at a Big 4 accounting firm. Her primary research interests include state and local taxation, public interest elements of taxation, and judgment and decision-making of tax professionals and taxpayers. Her work has been accepted for publication in *Accounting, Auditing, and Accountability Journal*, *Accounting and the Public Interest*, and *Advances in Accounting Behavioral Research*. She earned her undergraduate and master’s degrees in Accounting from Kansas State University.

Publications:

Cho, C., J. Phillips, A. Hageman, and D. Patten. 2009. Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosures. *Accounting, Auditing, and Accountability Journal* (Conditional Acceptance for 2009 special issue).

Hageman, A. M., V. Arnold, and S. G. Sutton. 2009. Starving the beast: Using tax policy and governmental budgeting to drive social policy. *Accounting and the Public Interest* (Forthcoming).

Hageman, A. M. 2008. A review of the strengths and weaknesses of archival, behavioral, and qualitative research methods: Recognizing the potential benefits of triangulation. *Advances in Accounting Behavioral Research* 11: 1-30.

Paper Presentations at Academic Conferences:

“The Role of Client Advocacy in the Development of Tax Professionals’ Advice.”

- To be presented at the American Taxation Association Mid-Year Meeting, Orlando, FL, February 2009.

- American Accounting Association ABO Mid-Year Meeting, Providence, RI, October 2008.

“Antecedents of the Adoption of the Streamlined Sales & Use Tax Agreement.”

- National Tax Association Conference, Philadelphia, PA, November 2008.

“The Ethical Environment of Tax Professionals: Partner and Non-Partner Perceptions and Experiences.”

- American Accounting Association Annual Meeting, Anaheim, CA, August 2008.
- American Accounting Association ABO Mid-Year Meeting, Philadelphia, PA, October 2007.

“The Use of Impression Management to Promote ‘Starve the Beast’ Policies.”

- American Accounting Association Annual Meeting, Anaheim, CA, August 2008.
- American Accounting Association ABO Mid-Year Meeting, Philadelphia, PA, October 2007.

“Starving the Beast: Using Tax Policy and Governmental Budgeting to Drive Social Policy.”

- American Accounting Association Annual Meeting, Chicago, IL, August 2007.
- European Accounting Association Annual Congress, Lisbon, Portugal, April 2007 (presented by co-author).

“Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosures.”

- Social and Environmental Aspects in Business and Management (SEABUS) Summer Academy, Berlin, Germany, June 2008 (presented by co-author).
- 1st Workshop on Imagining Business, Oxford, England, UK, June 2008 (presented by co-author).
- Schulich School of Business, York University, Toronto, Ontario, Canada, November 2007 (presented by co-author).
- International Congress on Social and Environmental Accounting, University of St. Andrews, Scotland, September 2007 (presented by co-author).
- American Accounting Association Annual Meeting, New Scholars Session, Chicago, IL, August 2007.
- American Accounting Association IS Mid-Year Meeting, JIS Research Development Workshop, Savannah, GA, January 2007 (presented by co-author).

“Regional Diffusion Theory and the Adoption of Anti-PIC Statutes.”

- American Accounting Association Annual Meeting, Chicago, IL, August 2007.
- University of Central Florida Annual Graduate Research Forum, Orlando, FL, April 2007.

“The Role of Confidence in the Performance of a Semi-Structured Task.”

- American Accounting Association IS Mid-Year Meeting, JIS Research Development Workshop, Savannah, GA, January 2007.

Clark Hampton

Clark Hampton is currently a Doctoral Candidate in Accounting at the University of Central Florida. He received his Bachelor and Master of Science in Accounting from Texas Tech University in 2000. After graduation, he worked as an internal auditor for Texas Tech University.

Clark’s research interests include accounting information systems, audit judgment and decision making, and e-commerce risk and assurance. His research has been published in the *International Journal of Accounting Information Systems* and the *Journal of the Association for Information Systems*.

Oluwakemi Onwuchekwa

Oluwakemi Onwuchekwa has a Bachelor in Management Information Systems and Accounting, and a Masters in Business Administration. She also worked as a computer programmer for 6 years in Lafayette, Louisiana. She decided that programming was not the life she wanted long-term and also realized that she had a passion for learning and doing research and started looking into applying for Ph.D programs.

Area of Interest:

Kemi’s research interest is primarily in the area of information overload and cognitive overload and how these concepts affect decision making in accounting contexts. Her teaching interests are in the managerial accounting and accounting information systems functional areas.

Jillian Phillips

Before entering the Ph.D program, Jillian worked in public accounting at Deloitte & Touché, LLP, and became a licensed CPA in Florida in 2005. Jillian has presented her research at the American Accounting Association Annual meetings in 2007 and 2008, and the American Accounting Association ABO Research Conference in 2008.

She is currently working with co-authors on a research project funded by the Financial Industry Regulatory Authority (FINRA) Investor Education Foundation (formerly known as NASD) and the Enhanced Business Reporting Consortium (EBRC) Reporting Simplification Task Force (RSTF). Her research interests are focused on the areas of judgment and decision-making

research in auditing and financial reporting, with current specific interests in the overall use and improvement of financial reports and disclosures.

Publications/Conference Presentations:

“Media richness, user trust, and perceptions of corporate social responsibility: An experimental investigation of visual website disclosure,” with Cho, C.H., Hageman, A., and Patten, D.M., *Accounting, Auditing & Accountability Journal* (Forthcoming).

“The Impact of Risk on Investor Decision Processes and Outcomes in the Post-SOX Environment,” with Sutton, S., Arnold, V., Bedard, J., Presented at the AAA ABO Section Conference, October 2008.

“An Investigation into Non-Professional Investor Behaviors with Paper Based vs. Hyperlinked Financial Statements,” presented at the AAA Annual Meeting, August 2008.

“The FASB’s Strategic Responses to Institutional Pressures: An Investigation of the Transition to a Principles-Based Approach to Standard Setting,” presented at the AAA Annual Meeting, August 2008.

Robert Tennant

Robert Tennant is a second year Ph.D student in Accounting. His previous education includes a M.S. degree from Michigan State University, a M.S.A from Grand Valley State University, a M.B.A. from Eastern Michigan University, and a B.F.A. from EMU.

He worked in the financial services industry for over 15 years and his research interests include: Political issues in accounting, accounting ethics, and financial accounting. In 2008 Rob and Jason Chen presented “All News is Good News” at the summer CSEAR conference in Montreal Canada.