

August 2014

Carol M. Fischer

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St. Bonaventure University
St. Bonaventure, NY 14778
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EDUCATION & CERTIFICATION

Ph.D. The Pennsylvania State University (May 1993)
 Business Administration with concentration in Accounting

MBA State University of New York at Buffalo (May 1985)

BBA St. Bonaventure University (May 1980)
 Accounting

CPA New York State (1982)

WORK EXPERIENCE

St. Bonaventure University - St. Bonaventure, NY

Professor of Accounting (2001 to present) & Associate Dean of Business (fall 2011 & fall 2012 to present)

Interim Dean of Business (December 2011 to May 2012)

Chair of Accounting (1999 to 2004)

Associate Professor (1994 to 2001)

Assistant Professor (1985 to 1988 and 1993 to 1994)

- ◆ Courses taught include Financial Accounting, Managerial Accounting, Intermediate Accounting, Accounting Information Systems, Accounting Theory (undergraduate and graduate, some sections team-taught) Introductory Tax (undergraduate and graduate), and Tax Policy (graduate)

University Service

- ◆ Co-Chair, Middle States Review Committee: Standards 2 & 3 (Spring 2013 to present)
- ◆ Co-Chair, President's Commission for the Responsible Use of Alcohol (2005-06); Steering Committee (2006 to 2008)
- ◆ Advocacy Officer (2003 – 2006)
- ◆ Chaired McGowan Scholarship Committee (2007-08 to 2009-10); First Year Experience (FYE) Commuter Committee (2007-08); FYE Programming Committee (2006-07); Search Committee for Director of Center for Academic Excellence (2005-06); Fr. Joseph Doino Honor and Awards Ceremony Committee (1997) and Faculty Senate Finance Committee (1987 to 1988); Co-Chaired Committee to Select Recipient of University's Award for Teaching Excellence (2006; Chaired Committee in 2010); Chaired School of Business Curriculum Committee (2009-10); Chaired School of Business Assurance of Learning Committee (2010-11)
- ◆ Organized the first "Accountants in Residence Day" program (October 1993), an event that brought together alumni, faculty, and current and prospective students to explore career issues in accounting; continued to coordinate the program through October 1996; program is now coordinated by the Bonaventure Accounting Association (student professional club)

- ◆ Member of Academic Program Review Committee (APEC) (2011 to present); On-Line Task Force (2011 to present); Volunteer Income Tax Assistance Program volunteer (2008 to 2011); Institutional Review Board (2008 to 2011); First Year Experience Council (2006 to present); First Year Experience All Bonaventure Reads Committee (2006 to present); University Assessment Committee (2011 to present), First Year Experience Assessment Committee (2008 to 2010); Served as Orientation Advisor (Summer, 1993 to 1996, 2000, 2003, 2006 to 2008); Steering Committee of the President's Commission on Student Life (1994 to 1995); representative to the Faculty Senate (1986 to 1988); and representative on numerous other committees, including Keenan and Martine Faculty Endowment Committee (2000 to 2005, 2007 to 2011), Search Committee for Dean of Business (2010-11; 2011-12), Search Committee for VP of Academic Affairs (2000 to 2001), Francis Week Committee; Board of Trustees Investment Committee, Long Range Planning, Faculty Status, Academic Standards, Faculty Status, Faculty Development, Capital Campaign, Faculty Awards, Student Awards.
- ◆ Served on numerous School of Business committees, including Assurance of Learning (Chair, 2010-11; 2012 to present), Curriculum Committee (Chair, 2009-10), Freshmen Experience Committee, Wall Street Journal Award Committee; McGowan Award Committee (Chair, 2006-09)
- ◆ Provided guidance to student organizations as advisor to Bonaventure Accounting Association (1999 to 2004), Five Year Accounting Club (1994 to 1996), Student Government (1986 to 1988), and Student Affiliate Chapter of the National Association of Accountants (1986 to 1988)
- ◆ Represented St. Bonaventure University at the Summer Collegium Conference on Catholic Higher Education (Summer, 1996)

The Pennsylvania State University - University Park, PA
Graduate Assistant (Fall, 1988 to Spring 1992)

Daemen College - Amherst, N.Y.
Accounting Instructor (May, 1984 to August 1985)

Merchants Insurance Group - Buffalo, N.Y.
Corporate Controller (July 1983 to November 1984)
Manager of Internal Audit (June 1982 to July 1983)

Price Waterhouse - Buffalo, N.Y.
Staff Accountant (July 1980 to June 1982)

RESEARCH AND PUBLICATIONS

Publications in Refereed Journals:

“Yours, Mine or Ours: Tax-Related Decision Responsibility of Married Couples,” *Advances in Taxation* (forthcoming), with Timothy Rupert and Martha Wartick.

“A New Look at Tax Software: 2013 Annual Survey of New York State Practitioners,” *The CPA Journal*, (December 2013), pgs. 20-29, with Susan Anders.

- “A Clear Look at Tax Software: 2012 Annual Survey of New York State Practitioners,” *The CPA Journal*, (November 2012), pgs. 16-25, with Susan Anders.
- “The Reach of Service Learning: A Profile of VITA Volunteers and Clients,” *Business Education Digest*, 2011, Issue XVIII, with Susan B. Anders, Laura L. Brown and Matthew P. Vilasi.
- “A Clear Look at Tax Software: 2011 Annual Survey of New York State Tax Professionals,” *The CPA Journal*, (November 2011), pgs. 16-24, with Susan Anders.
- “Integration of Online Content in the Traditional Classroom: A Discussion of Strategies and Comparison of Student Performance,” *BRC Journal of Advances in Education*, 2010, Vol. 1, No. 2, pgs. 33-48, with Jeffrey Butler.
- “A Clear Look at Tax Software: 2010 Annual Survey of New York State Practitioners,” *The CPA Journal* (May, 2010), pgs. 14-21, with Susan Anders.
- “Earnings Management and Corporate Social Responsibility: An In-Class Exercise to Illustrate the Short Term and Long Term Consequences,” *Advances in Accounting Education Volume 10* (2009), pgs. 1-25, with Michael J. Fischer.
- “A Clear Look at Tax Software: 2009 Annual Survey of New York State Practitioners,” *The CPA Journal* (May, 2009), pgs. 20-29, with Susan Anders.
- “A Clear Look at Tax Software: 2008 Annual Survey of New York State Practitioners,” *The CPA Journal* (May, 2008), pgs. 20-28, with Susan Anders.
- “A Clear Look at Tax Software: 2007 Annual Survey of New York State Practitioners,” *The CPA Journal* (May, 2007), pgs. 16-24, with Susan Anders.
- “A Hard Look at Tax Software: 2006 Annual Survey of New York Tax Practitioners,” *The CPA Journal* (July, 2006), pgs. 18-25, with Susan Anders.
- “Surveying Professional Accountants: Strategies for Success,” *The Journal of Accounting and Finance Research* (December 2005), Vol. 13, No. 5, pgs. 189-196, with Susan Anders.
- “Fitting Tax Policy into Tax Curricula,” *The Tax Advisor* (November 2005), pgs. 704-707, with Timothy J. Rupert.
- “Earnings Management: An In-Class Exercise,” *The Journal of Accounting and Finance Research* (August, 2005), Vol. 13, No. 3, pgs. 185-193.
- “A Hard Look at Tax Software: 2005 Annual Survey of New York Tax Practitioners,” *The CPA Journal* (July, 2005), pgs. 20-27, with Susan Anders.
- “The Development of Time Management Skills in Freshmen Business Majors: Implications for Success in the Accounting Curriculum,” *The Journal of Accounting and Finance Research* (July, 2005), Vol. 13, No. 1, pgs. 197-204, with Ann H. Lehman.

- “A Hard Look at Tax Software: 2004 Annual Survey of New York Tax Practitioners,” *The CPA Journal* (July, 2004), pgs. 18-28, with Susan Anders.
- “Phillipe Communications,” *B>Quest (Business Quest: A Journal of Applied Topics in Business and Economics) Pedagogy Section* (2004), with James W. Mahar, Jr.
- “Adelphia Communications: A Case Study in Accounting Fraud,” *The Journal of Accounting and Finance Research*, Vol. 11, No. 4 (Fall 2003), pgs. 38-43, with James Mahar.
- “A Hard Look at Tax Software: 2003 Annual Survey of New York Tax Practitioners,” *The CPA Journal* (November, 2003), pgs. 26-33, with Susan Anders.
- “Exam Question Sequencing Effects on Marketing and Management Sciences Student Performance,” *Journal for Advancement of Marketing Education* (Vol. 3, 2003), with Michael C. Russell, Kathleen M. Premo, and Michael J. Fischer.
- “Taking a Hard Look at Tax Software,” *The CPA Journal* (November, 2002), pgs. 20-26, with Susan Anders.
- “Audit versus Detection Probabilities: An Investigation of Taxpayers’ Perceptions,” *The Journal of Accounting and Finance Research*, Vol. 10, No. 5 (Winter 2002), pgs. 1-13.
- “Integrating Communication Skills in the Accounting Curriculum: Students’ Perceptions and Attitudes,” *The Journal of Accounting and Finance Research*, Vol. 10, No. 6 (Winter II 2002), pgs. 137-145, with Michael J. Fischer and Larry L. Orsini.
- “The Use of the Delphi Method to Estimate Audit and Detection Probabilities,” *Journal of Business and Behavioral Sciences*, Volume 8, Number 1 (Fall 2001), pgs. 67-76.
- “Using the Writings of Luca Pacioli as a Tool for Integrating Ethics in the Accounting Curriculum,” *The Journal of Accounting and Finance Research*, Vol. 9, No. 1 (Spring 2001), pp. 48-55, with Larry L. Orsini and Michael J. Fischer.
- “Tax Policy and Planning Implications of Hidden Taxes: Effective Marginal Tax Rate Exercises,” *Journal of Accounting Education*, Vol. 19, No. 1 (Spring 2001), pp. 63-74, with Timothy J. Rupert and Martha Wartick.
- “The Importance of Specific Upper-Level Financial Accounting Competencies: An Extended Examination,” *The Journal of Accounting and Finance Research*, Vol. 8, No. 4, Winter II (Winter 2000), pp.108-120, with Michael J. Fischer.
- “Applicability of the Balanced Scorecard to Strategic Management of the AACSB Accredited Business School: A Conceptual Analysis,” *The Journal of Accounting and Finance Research*, Vol. 8, No. 2, Fall (Fall 2000), pp. 64-73, with Michael J. Fischer.
- “Alternative Minimum Tax: Bane of Middle-Income Taxpayers,” *The CPA Journal* (April 2000), pp. 20-26, with James J. Maroney and Timothy J. Rupert.

“The Role of GAAP in Financial Reporting Education: An Empirical Investigation,” *Journal of Accounting and Finance Research*, Vol. 7, No. 7 (Spring 2000), pp. 54-65, with Michael J. Fischer.

“Exam Question Sequencing Effects on Accounting Student Performance: An Extended Empirical Investigation,” *Journal of Business and Behavioral Sciences*, Vol. 6, No. 1 (Fall 1999), pp. 72-84, with Michael J. Fischer.

“Taxpayer Preferences for Tax Rate Structure: An Experimental Examination of Question Form and Framing Effects,” *Journal of Business and Behavioral Sciences*, Vol. 4, No. 1 (Fall 1998), pp. 109-121, with Timothy J. Rupert.

“An Empirical Investigation of Taxpayer Awareness of Marginal Tax Rates,” *The Journal of the American Taxation Association* (1995 Supplement), pp. 36-59, with Timothy J. Rupert.

“Detection Probability and Taxpayer Compliance: A Literature Review,” *Journal of Accounting Literature* (1992), pp. 1-46, with Martha Wartick and Melvin Mark.

“Replication of Empirical Tax Research,” *The Journal of the American Taxation Association*, Spring 1991, pp. 73-91, with John D. Russell.

“Implementing a New Budgeting System: The Promise and the Pitfalls,” *Controllers Quarterly*, September 1990, pp. 11-14.

Funded Grants:

Diversity Initiative to Enhance Recruitment and Retention of Minority Students in Accounting, with Susan Anders, funded by PricewaterhouseCoopers as part of the PwCINquiries Grant Series, 2011.

Enhancing Global Awareness and Professionalism in Accounting Majors, with Susan Anders and Charles J. Coate, funded by PricewaterhouseCoopers as part of the IFRS Ready Grant series, 2010.

Position Paper:

Business Reporting for a New Millennium, position paper under grant from the Association of Investment Management and Research, with Stephen M. Horan, 2000.

Published Book Reviews:

Alan D. Viard, editor, Tax Policy Lessons from the 2000s, *The Journal of the American Taxation Association* (Fall 2010).

Schneider, Friedrich, and Dominik H. Enste, The Shadow Economy: An International Survey, *The Journal of the American Taxation Association* (Spring 2004).

Larson, Kermit D., Essentials of Financial Accounting: Information for Business Decisions (Seventh Edition), *Issues in Accounting Education* (May 1998).

AICPA and Martin A. Sullivan, Changing America's Tax System: A Guide to the Debate, *The Accounting Review* (April 1997).

Oliver, Philip D., and Fred W. Peel, Tax Policy: Readings and Materials, *The Journal of the American Taxation Association* (Spring 1997).

Other Publications and Activities:

Earnings Management Exercise presented with Charles J. Coate during the St. Bonaventure University Extraordinary Classroom Experiences series, February 11, 2009.

Radio Interview with James Mahar to discuss the Adelphia Communications Scandal; WESB radio (Bradford, PA), March 3, 2003.

"Accountants' Professional Liability: What Every Student Should Know," *New Accountant* (November/December 1998), pp. 6-8, 32, with Michael J. Fischer and Larry Orsini.

"Professional Development: The Key to Launching a Successful Career in Accounting," *New Accountant* (October 1998), pp. 14-16, with Michael J. Fischer.

"Perceived Detection Probability and Taxpayer Compliance: A Conceptual and Empirical Examination," abstract, *The Journal of the American Taxation Association* (Spring 1995), pp. 119-20.

"Motivating Taxpayer Compliance: Report of the Peat Marwick Foundation Annual Tax Professors Symposium (August 1 and 2, 1989)," KPMG Peat Marwick.

Conference Presentations:

"Development of an Internal Major Field Exam to support Assurance of Learning," with Kristen S. Ryan, presented at the Western New York Business Research Consortium (Canisius College, April 2013).

"The Audit Card Game," with C. Joseph Coate, presented at the Western New York Business Research Consortium (Canisius College, April 2013).

"Integration of Online Content in the Traditional Classroom: A Discussion of Strategies and Comparison of Student Performance," with Jeffrey Butler, presented at the Western New York Business Research Consortium (Geneseo College, April 2010).

"The Reach of Service Learning: A Profile of VITA Volunteers and Clients," with Susan B. Anders, Laura Brown and Matthew Vilasi, presented at the Western New York Business Research Consortium (St. John Fisher College, April 2009).

"Decision Processes of Married Couples in the Tax Setting," with Timothy J. Rupert and Martha Wartick, presented at the Northeast Regional Meeting of the American Accounting Association, November 2008.

- “Decision Processes of Married Couples in the Tax Setting,” with Timothy J. Rupert and Martha Wartick, presented at the 2008 Accounting, Behavior and Organizations Research Conference, October, 2008.
- “Integrating Franciscan Values in Business Education,” with Michael J. Fischer, presented at the Western New York Business Research Consortium (St. Bonaventure University, April 2007).
- “Pacioli Project in the School of Business,” with Susan Anders, Michael Cusato, Michael Fischer, Connie Horan, Stephen Horan, Michael Kasperski, and Todd Palmer, presented at the Annual Meeting of the Association of Franciscan Colleges and Universities (St. Bonaventure University), June 2006.
- “Earnings Management: An In-Class Exercise to Illustrate the Implications for Earnings Quality and Social Responsibility,” with Michael J. Fischer, presented at the Western New York Business Consortium (Canisius College), May 2006.
- “Teaching Tax Policy,” presented at the mid-year meeting of the *American Taxation Association*, February 2005.
- “The Development of Time Management Skills in Freshmen Business Majors: Implications for Success in the Accounting Curriculum,” with Ann Lehman, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2004.
- “Surveying Professional Accountants: Strategies for Success,” with Susan Anders, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2004.
- “An In-Class Exercise to Illustrate the Economics and Ethics of Earnings Management,” presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2003.
- “The Application of the Randomized Response Technique to Elicit Honest Self-Reports of Taxpayer Compliance Behavior: An Experimental Examination,” presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2003.
- “Discovering, Articulating, and Integrating the Values of the Franciscan Tradition into the Education and Lives of Business Professionals: St. Bonaventure University’s Pacioli Project,” with Todd S. Palmer and Michael J. Fischer, presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2003.
- “Adelphia Communications: A Case for Finance & Accounting Students,” with James Mahar, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2002.
- “The Impact Of Quiz Content On Student Study Habits And Performance: An Empirical Study,” with Richard Campbell and Ann Lehman, presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2002.

- “Audit versus Detection Probabilities: An Investigation of Taxpayers’ Perceptions,” presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2001.
- “Integrating Communication Skills in the Accounting Curriculum: Students’ Perceptions and Attitudes,” with Michael J. Fischer and Larry L. Orsini, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2001.
- “Detection Probability and Taxpayer Compliance: The Use of the Delphi Method to Estimate Audit and Detection Probabilities,” presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2001.
- “Using the Writings of Luca Pacioli as a Tool for Integrating Ethics in the Accounting Curriculum,” with Larry L. Orsini and Michael J. Fischer, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 2000.
- “Introducing the CPA Vision to Future Accounting Professionals: A Case Study,” with Michael J. Fischer and Larry Orsini, presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2000.
- “Exam Question Sequencing Effects on Marketing and Management Sciences Student Performance,” with Michael C. Russell, Kathleen M. Premo, and Michael J. Fischer, presented at the *American Society of Business and Behavioral Sciences* Annual Meeting, February 2000.
- “The Importance of Specific Upper-Level Financial Accounting Competencies: An Extended Examination,” with Michael J. Fischer, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 1999.
- “Applicability of the Balanced Scorecard to Strategic Management of the AACSB Accredited Business School: A Conceptual Analysis,” with Michael J. Fischer, presented at the annual meeting of the *American Academy of Accounting and Finance*, December 1999.
- “The Application of the Randomized Response Technique to Elicit Honest Self-Reports of Taxpayer Compliance Behavior,” *American Accounting Association 1998 Northeast Regional Meeting*, April 1998.
- “Perceived Importance of Specific Upper-Level Financial Accounting Competencies: An Exploratory Study,” with Michael J. Fischer, *American Accounting Association 1998 Northeast Regional Meeting*, April 1998.
- “Taxpayer Preferences for Tax Rate Structure: An Experimental Examination,” with Timothy J. Rupert, *American Accounting Association 1998 Northeast Regional Meeting* April 1998.
- “Evidence and Implications of Exam Question Sequencing Impacts on Accounting Student Performance,” with Michael J. Fischer, *American Accounting Association 1998 Northeast Regional Meeting* April 1998.

“Taxpayer Preferences for Tax Rate Structure: An Experimental Examination,” with Timothy J. Rupert, *Annual Meeting of the American Society of Business and Behavioral Sciences*, February 1998.

“An Empirical Investigation of Taxpayer Awareness of Marginal Tax Rates,” with Timothy J. Rupert, *American Accounting Association 1995 Northeast Regional Meeting*, April 1995.

“An Empirical Investigation of Taxpayer Awareness of Marginal Tax Rates,” with Timothy J. Rupert, *The Journal of the American Taxation Association Conference at the Mid-Year Meeting of the American Taxation Association*, February 1995.

“Innovations in State Tax Administration: Increasing Voluntary Compliance,” *The KPMG Peat Marwick Annual Tax Professors Symposium*, Summer 1989.

PROFESSIONAL SERVICE & AFFILIATIONS

Associate Editor:

Journal of the American Taxation Association (2004 to 2007)

Editorial Board Membership:

Issues in Accounting Education (1998 to 2005, 2010 to present)

Advances in Accounting Education (2011 to present)

Journal of the American Taxation Association (1997 to 2000)

BQuest (2006 to present)

External Committee Service:

Chair of American Tax Association (ATA) Teaching Resources Committee (2007-08, 2008-09)

External Review Team for Jamestown Community College Business Programs (Summer 2012)

ATA Teaching Resources Committee (2009-2011)

ATA Teaching Innovation Award Committee (2007-08)

ATA Mid-Year Meeting Committee (1997 to 1999, 2007-08, 2008-09)

American Tax Association (ATA) Education Research Committee (2001 to 2007)

Chair of the ATA Regional Programs Committee (2001 to 2003)

Journal of the American Tax Association (JATA) Conference Committee (2001-02)

Northeast Regional Meeting Coordinator for the ATA (2000-01)

ATA Annual Meeting Committee (1995 to 1997, 1999 -2000)

ATA Membership Committee (1994 -95)

Discussant/Moderator at Academic Meetings:

WNY Business Research Consortium—April 2010

WNY Business Research Consortium—April 2007

WNY Business Research Consortium—May 2006

American Tax Association Mid-Year Meeting – February 1998

American Accounting Association Annual Meeting – August 1997

American Accounting Association Northeast Regional Meeting – April 1997

American Accounting Association Northeast Regional Meeting – April 1994

Ad-Hoc Reviewer:

Tax Section of the Northeast Regional Meeting of the AAA (2010)
Advances in Accounting Education (1999 to present)
The Journal of the American Taxation Association (1995 to 1997; 2001 to present)
The CPA Journal (2009 to present)
B-Quest (2006 to present)
The WNY Business Research Consortium (2009)
Journal of Accounting and Finance Research (2000)
Education Section of the American Accounting Association Annual Meeting (2000)
Education Section of the Northeast Regional Meeting of the AAA (1999)
The 1997 Journal of the American Taxation Association Conference (1996)
McGraw-Hill Publishing Company (2000)
Simon & Schuster Publishing Company (1996 to 1997)
West Publishing Company (1996)

Professional Memberships:

American Tax Association (ATA)
American Institute of Certified Public Accountants (AICPA)
American Accounting Association (AAA)

HONORS AND AWARDS

St. Bonaventure University Professional Excellence in Teaching (2004)
St. Bonaventure University Summer Research Grant (1994, 1996)
1991 AAA Doctoral Consortium Fellow
Fred Brand, Jr. Outstanding Graduate Student Teacher Award (1991)
Elected to Phi Kappa Phi Honor Society (1991)
AICPA Fellowship (1988 to 1991)
Penn State Representative at the 1990 Big Ten Accounting Doctoral Consortium
Awarded AAA Doctoral Fellowship (1988)
Pennsylvania State University Dean's Fellowship (1988 to 1989)

COMMUNITY SERVICE

Finance Advisory Board Member—Sisters of Saint Mary of Namur (2004 to present)
Mt. Irenaeus Board of Trustees (2009 to 2014)
Board Member of Immanuel Christian Child Care Center—Olean, NY (2002 to 2005)
Mt. Irenaeus Auction Committee (2002 to 2003)
Religious Education Teacher/Aide for St. Bonaventure Church—Allegany, NY (2000 to 2003)
Member of the Board of Trustees of the Friends of the Library of Olean, NY, Inc. (1998 to 1999)
Coordinator of "Books for Babies" program of the Friends of the Library (1999)
Volunteer for Allegany Elementary School PTO (1994 to 2002; 2004 to 2010)
Volunteer for Allegany Limestone Academic Boosters Club (2005 to 2009)
Coach for *Odyssey of the Mind* Team—Allegany Elementary School (1997 to 1999)