

Dr. Jason E. MacGregor

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Accounting and Business Law
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Education

PHD - University of Florida
Major: Accounting

Bachelor Commerce - University of Windsor
Honours Business Administration

Academic Positions

Roderick Holmes Chair of Accountancy, Baylor University. (August 1, 2015 - Present).
Associate Professor, Baylor University. (August 1, 2014 - Present).
Assistant Professor, Baylor University. (August 1, 2007 - July 31, 2014).

Awards and Honors

Notable Contribution to the Literature Award, AIS Section of the of American Accounting Association. (January 24, 2024).

Baylor Fellow, Sponsored by Baylor Provost. (August 2021 - May 2022).

Brent Clum Outstanding Research Award, Baylor University. (April 1, 2015).

Dr. Richard Couey Award for Excellence, Phi Kappa Chi Fraternity. (April 12, 2011).

RESEARCH

Accounting Research

Publications

Hurtt, D., MacGregor, J., Millar, M. (2024). The Audit Fee Implications of Change in Accounting Estimate Disclosures. *Journal of Forensic & Investigative Accounting*, 16(1), 111-132.

Wood, D., Farish, L., MacGregor, J., 324 Additional Co-authors. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?. *Issues in Accounting Education*, 38(4), 81-108.

<https://publications.aaahq.org/iae/article/38/4/81/10903/The-ChatGPT-Artificial-Intelligence-Chatbot-How>

Hurtt, D., Lail, B., MacGregor, J. (2022). *Determination of Segment Reporting Manipulations and Auditor Responses*. BP International.

Blankley, A., MacGregor, J., Mowchan, M. J. (2021). Bidding on New Audit Clients: Avoiding the Winner's Curse. *Business Horizons*, 64(1), 107-117.

<https://www.sciencedirect.com/science/article/pii/S000768132030121X>

- MacGregor, J., Hurtt, D., Blankley, A. (2020). An Exploration of the Choice to Voluntarily Comply with SOX Section 404(b). *Managerial Auditing Journal*, 35(1).
- MacGregor, J., Brown, O., Lail, B., Thomasson, T. Controls, Payables, and Materiality: A Case of Unknown Collusion. *Current Issues in Auditing* 14 (1): A10–A30.
- MacGregor, J., Ortiz, M., Oraker, J., Malmstrom, F. (2017). Dishonesty and hypocrisy in service academy honor systems. *Research in Higher Education Journal*, 31(2), 19.
- Blankley, A., Hurtt, D., MacGregor, J. (2015). Are Lengthy Audit Report Lags a Warning Signal?. *Current Issues in Auditing*, 9(2), 19-21.
- Stuebs, M., Lail, B., MacGregor, J., Marcum, J. (2015). Virtuous Professionalism in Accountants to Avoid Fraud and to Restore Financial Reporting. *Journal of Business Ethics*, 140(4), 687-704.
- MacGregor, J., Lail, B., Stuebs, M., Thomasson, T. (2015). The Influence of Regulatory Approach on Tone at the Top. *Journal of Business Ethics*, 126, 25-37.
- MacGregor, J., Wilkinson, B., Stuebs, M. (2014). The Academic Accounting Profession and the Pathways Commission: Two helpful analogs from the National Football League. *Research on Professional Responsibility and Ethics in Accounting*, 18, 197-218.
- MacGregor, J., Stuebs, M. (2014). The Silent Samaritan Syndrome: Why the whistle remains unblown. *Journal of Business Ethics*, 120(2), 149-164.
- MacGregor, J., Stuebs, M. (2014). Whistle While You Work: Whistleblowing in the Presence of Competing Incentives and Pressures. *Accounting Perspectives*, 13(4), 309-324.
- Association, A. A., Hurtt, D., MacGregor, J., Blankley, A. (2014). The Relationship Between Audit Lag and Restatements. *Auditing: A Journal of Practice & Theory*, 33(2), 27-57.
- Hurtt, D., Lail, B., MacGregor, J. (2013). The Relationship Between Segment-Level Manipulations and Audit Fees. *Journal of Applied Business Research*, 29(4), 1243-1260.
- Hurtt, D., MacGregor, J., Blankley, A. (2013). Evaluating the Relationship Between Abnormal Audit Fees on Future Restatements. *Current Issues in Auditing*, 7(1), 15-21.
- MacGregor, J., Wilkinson, B. (2012). The effect of economic patriotism on attitudes toward taxation. *Advances in Taxation*, 20, 159-180.
- MacGregor, J. *Revised Problems Sets to Accompany Auditing: A Risk-Based Approach to Conducting Quality Audits by Johnstone, Grambling, and Rittenberg*. Cengage.
- MacGregor, J. (2012). Audit Committee Equity Holdings, the Risk of Reporting Problems, and the Achievement of Earnings Thresholds. *Journal of Accounting and Public Policy*, 31(5), 471–491.
- MacGregor, J., Stuebs, M. (2012). To cheat or not to cheat: Rationalizing academic impropriety. *Accounting Education: an international journal*, 21(3), 265-287.
- Hogan, C., Blankley, A., Hurtt, D., MacGregor, J. (2012). Abnormal Audit Fees and Restatements. *Auditing: A Journal of Practice & Theory*, 31(1), 79-96.

Under Review

Hurtt, D., MacGregor, J., Stuebs, M. Courageous Crusaders: Managing Whistleblowing Trauma. *Journal of Forensic Accounting Research*.

Baldwin, J., Hurtt, D., MacGregor, J., Blankley, A. SEC Comment Letters and Subsequent Auditor Dismissal. *Advances in Accounting*.

In Development

MacGregor, J., Hurtt, D. Auditing Estimates in a Global Setting.
Drafting paper for submission

MacGregor, J., Hurtt, D. Change in Accounting Estimate Disclosures: Trends through Time and Effect on Audit Fees. Preparing tables.

Interdisciplinary Research

Publications and Performances

Almeida, G. F., MacGregor, J. Sullivan, M. J. "Young Festival Stage Summer: Production: James and Giant Peach" Summer 2024.

Scullin, M., MacGregor, J., King, E. L. *Sleep in College Students During Final Exams Week: The Eight Hour Challenge* (42nd ed., pp. A39–A40). Oxford University Press.

Grants

Almeida, G. F., MacGregor, J. Sullivan, M. J. "Young Festival Stage Summer Grant," Sponsored by Rea Charitable Trust, Private, \$12,500.00. (July 7, 2024). Awarded.

Under Review

Scullin, M., Cruz, A., Barley, B., Gao, C., Nickel, A., MacGregor, J., Malavanti, K., King, E. L. Sleep Incentives During Exams Week Promote Sustainable Habits and Improved Academic Performance. *Science Advances*

In Development

Almeida, G. F., MacGregor, J. Sullivan, M. J., "Young Festival Stage Summer: Production: TBD" Summer 2025. On schedule.

Joyner, R., MacGregor, J., Augment Reality and Storytelling. Meeting with granting agencies

Neurodiversity Research Project (Planning). (January 2020 - December 2024).
Working Ravenscroft Foundation to building a permanent training facility.

Professional Publications

MacGregor, J. *Debt Consolidation Considerations.*, Miami, FL: Wallet Hub.
https://wallethub.com/best-debt-consolidation-loans#expert=Jason_MacGregor

MacGregor, J. *Faith and Business (Ongoing Monthly Contributions).*, Kampala Uganda: Avoda.
<https://avodagroup.org/home/>

- Hurt, D., MacGregor, J. (2019). The Winner is ... A Look at the Side Effects of Excessive Cellphone Use. *To appear in Today's CPA*, 46(5), 34-37. https://www.tscpa.org/docs/default-source/communications/2019-today's-cpa/march-april/todays-cpa-march-april-2019.pdf?sfvrsn=da4df1b1_4
- MacGregor, J., Stuebs, M., Stanley, C. W. (2016). Making the right calls. *Strategic Finance*, 97(10), 32-39.
- MacGregor, J. (2015). *Improving Church Finances One Inch at a Time*. Christianity Today: Church Law and Tax.
- Stuebs, M., MacGregor, J., Robinson, M. A. (2014). Creating an Effective Whistleblowing Environment. *Strategic Finance*, 96(3), 34-40.
- MacGregor, J., Wilkinson, B. (2010). The First Time Homebuyer Credit: Round Three. *Today's CPA*, 37(4), 36-37.
- MacGregor, J., Wilkinson, B., Wilkinson, K. (2009). The Revised First-time Homebuyer Tax Credit: Opportunities and Pitfalls. *Today's CPA*, 37(3), 38-41.
- MacGregor, J., Wilkinson, B., Wilkinson, K. (2009). Estimating the Value of the First-time Homebuyer. *Today's CPA*, 36(4), 38-42.

Academic and Professional Presentations

- MacGregor, J., Preparing for Changes to FLSA, "Preparing for Changes to FLSA," Cooper Foundation, Waco. (June 13, 2024).
- MacGregor, J., Waco Foundation Non-Profit Training Series, "Cash Management in the Non-Profit Setting," Waco Foundation, Waco. (February 7, 2024).
- MacGregor, J., Waco Foundation Non-Profit Trainings, "Winning Year End," Waco Foundation, Waco. (November 7, 2023).
- MacGregor, J., Waco Foundation Non-Profit Trainings, "Tone at the Top," Waco Foundation, Waco. (October 3, 2023).
- MacGregor, J., Faith and Business Conference, "Preist and Entrepreneur," Diocese of Southern Malawi, Malawi. (June 27, 2023).
- MacGregor, J., Mongolia Law School Presentation, "Fraud Triangle and its Application in a Legal Setting," Spurlock Foundation, Mongolia. (May 18, 2023).
- MacGregor, J., international Fraud Conference in Barbados, "Fraud and Cognitive Bias," Institute of Internal Auditors of Barbados. (November 17, 2022).
- Brickhouse, N., MacGregor, J., Wright, J. L., COACHE, "COACHE Presentation: Communicating Survey Results and Implementing Change with Baylor University," Harvard University, Virtual. (October 14, 2022).
- MacGregor, J., MacGregor, K., Central Texas CPA Society Meeting, "Communicating Information," Central Texas CPA, Waco. (August 29, 2022).
- MacGregor, J., Institute of Internal Auditors, "Cognitive Bias and Judgment," Institute of Internal Auditors Tennessee. (April 18, 2022).

MacGregor, J., Institute of Internal Auditors, "Cognitive Bias and Judgment," Institute of Internal Auditors Dallas. (February 12, 2022).

MacGregor, J., Undergraduate Professional Conferencing Workshop, "Why Conferencing Matters," Baylor University, Waco, Texas. (January 30, 2022).

MacGregor, J., Ford, C., Waco Non-Profit Network, "Non-Profit Fraud a Case Study," Waco. (November 2021).

Baker, L. E. (Coordinator/Organizer), Chevis, G. (Coordinator/Organizer), Edwards, E. M. (Coordinator/Organizer), MacGregor, J. (Coordinator/Organizer), Wheelis, M. (Coordinator/Organizer), Living Accountably Baylor Symposium on Faith and Culture, "Individual Accountability in the Face of Systemic Data," Baylor University, Waco Texax. (October 27, 2021).

Baker, L. E. (Coordinator/Organizer), Chevis, G. (Coordinator/Organizer), Edwards, E. M. (Panelist), MacGregor, J. (Coordinator/Organizer), Wheelis, M. (Coordinator/Organizer), Tran, C. P. (Panelist), Yancey, G. I. (Panelist), Living Accountably Baylor Symposium on Faith and Culture, "Individual Accountability in the Face of Systemic Data," Baylor University, Waco Texax. (October 27, 2021).

Wright, J. L., MacGregor, J., COACHE Results (faculty-wide meeting), Baylor University. (October 14, 2021).

MacGregor, J., Provost Faculty Forum, "Reflection on Fifth Business," Baylor University, Waco. (September 15, 2021).

Wright, J. L., MacGregor, J. (Author & Presenter), Baylor Board of Regents Academic Affairs Committee, "COACHE Working Groups." (May 13, 2021).

Scullin, M., MacGregor, J., King, E. L., Gao, C., SLEEP Meeting, "Sleep in college students during final exams week: The eight hour challenge." (2019).

MacGregor, J., African American Preaching Conference, "Essentials of Church Business," Baylor University. (September 24, 2019).

MacGregor, J., One Conference, "Truth in Business," African Bible Institute and Pastors Discipleship Network, Kampala, Uganda. (July 25, 2019).

MacGregor, J., Church and Finances, Baylor Office of Community Development. (November 27, 2017).

Hurt, D., MacGregor, J., Baldwin, J., The 6th Workshop on Audit Quality, "The Relationship between SEC Comment Letters and Subsequent Auditor Change," European Institute for Advanced Studies in Management (EIASM) and the Accounting Department at Bocconi University, Florence, Italy. (September 30, 2016).

MacGregor, J. (Author), Ortiz, M. (Author), Oraker, J. (Author), Malmstrom, F. (Author & Presenter), Psychonomic Society Annual Meeting, "Modeling Hypocrisy and Dishonesty in Service Academy Honor System. Implications for a Corporate Model," Psychonomic Society, Chicago, IL. (November 22, 2015).

Hurt, D. (Author & Presenter), MacGregor, J. (Author), Blankley, A. (Author), EARNet 2015 Conference, "An Exploration of the Choice to Voluntarily Comply with SOX Section 404(b)," European Auditing Research Network, The University of Lausanne. (September 12, 2015).

<http://wp.unil.ch/earnnet2015/files/2014/10/An-Exploration-of-the-Choice-to-Voluntarily-Comply-with-SOX-Section-404b.pdf>

- Hurt, D. (Author & Presenter), MacGregor, J. (Author), Blankley, A. (Author), Auditing Section Midyear Conference, "An Exploration of the Choice to Voluntarily Comply with SOX Section 404(b)," American Accounting Association, Miami, Florida. (January 17, 2015).
- Hurt, D. (Author), Baldwin, J. (Author), MacGregor, J. (Author & Presenter), Auditing Section Midyear Meeting, "The Relationship between SEC Comment Letters and Subsequent Auditor Change," American Accounting Association, San Antonio, TX. (January 18, 2014).
- MacGregor, J., Hurt, D., Baldwin, J., Workshop, "The Relationship between SEC Comment Letters and Subsequent Auditor Change," University of North Carolina-Charlotte, Charlotte, NC. (February 22, 2013).
- Hurt, D., MacGregor, J., Lail, B., Auditing Section Midyear Meeting, "The Relationship between Segment-Level Manipulations and Audit Fees," American Accounting Association, New Orleans, LA. (January 18, 2013).
- Abbe, S. C., Willis, B. B., MacGregor, J., 2012 AAA Southwest Regional Meeting, "Self-Efficacy and the Study of Financial Accounting," AAA, New Orleans, Louisiana. (March 2, 2012).
- Hurt, D. (Author & Presenter), MacGregor, J. (Author & Presenter), Blankley, A. (Author), 2012 Auditing Section Midyear Conference, "Relationship between Audit Lag and Restatements," American Accounting Association, Savannah, Georgia. (January 14, 2012).
- MacGregor, J. (Author & Presenter), Hurt, D. (Author), Blankley, A. (Author), University of Texas at San Antonio Workshop Series, "Audit Fees, Audit Lag and Auditor Provided Tax Services," University of Texas at San Antonio, San Antonio. (November 18, 2011).
- MacGregor, J. (Author & Presenter), Hurt, D. (Author), Blankley, A. (Author), Baylor University Accounting Research Workshop, "Audit Fees, Audit Lag and Auditor Provided Tax Services," Baylor University, Waco. (October 21, 2011).
- MacGregor, J., Faculty Training, "Dropbox: A new tool," Baylor University, Waco. (September 15, 2011).
- MacGregor, J., Training Meeting, "Auditor Independence in the SOX Era," Whitaker, Spinks, & Koslovsky, Waco. (January 28, 2011).
- Hurt, D. (Author), MacGregor, J. (Author), Alan, B. (Author & Presenter), Midwestern Region Annual Meeting, "The Longitudinal Relationship Between Audit Fees and Restatements," American Accounting Association, Chicago, Illinois. (October 23, 2010).
http://aaamidwestsprs.peerx-press.org/ms_files/aaamidwestsprs/2010/06/15/00001234/00/1234_0_art_file_4854_l435fj_c_onvrt.pdf
- MacGregor, J. (Author & Presenter), Wilkinson, B. (Author), AAA ABO Sectional Meeting, "The Effect of Patriotism on Tax Morale and Attitude Towards Tax Compliance," American Accounting Association, Denver. (October 9, 2010).
- Hurt, D. (Author), MacGregor, J. (Author & Presenter), Blankley, A. I. (Author & Presenter), SEC Financial Reporting Conference, "The Longitudinal Relationship Between Audit Fees and Restatements," Center for Corporate Reporting and Governance, Irvine, CA. (September 23, 2010).

MacGregor, J. (Author), Wilkinson, B. (Author & Presenter), Southwest AAA, "The Effect of Patriotism on Tax Morale and Attitudes Toward Tax Compliance," Dallas, TX. (March 4, 2010).

MacGregor, J., AAA Audit Mid-Year Meeting, "Inducing Self-Efficacy for the Study of Auditing: An Instructional Exercise," AAA, San Diego, CA. (January 15, 2010).

MacGregor, J., AAA Audit Section Mid-Year Meeting, "Why do audit committee's allow earnings management?," AAA, San Diego, CA. (January 15, 2010).

TEACHING

Teaching Experience

Baylor University

ACC 2303, Financial Accounting (3 sections)
ACC 3310, Accounting Research Communication (2 courses)
ACC 4330, Auditing/Attestation/Assur Services (37 sections)
ACC 4378, International Accounting (1 section)
ACC 4V98, Spec Studies in Accounting (10 sections)
ACC 4V9R, UG Research in Accounting (1 section)
HON 4V87, Honors Thesis (2 section)
ACC 5305, EMBA Financial Accounting (11 sections)
ACC 5320, EMBA Managerial Accounting (3 sections)
ACC 5330, Auditing & Assurance Services (16 sections)
ACC 5355, Cases in Accounting (12 sections)
ACC 5420, OMBA Managerial Accounting (2 sections)
ACC 5V98 Graduate Independent Studies (23 sections)
BUS 5330, Global Business Seminar (1 section) (Study Abroad)
BUS 5401, MBA Business Frameworks (4 sections)
CHA 1088, U1000-Major-Business (1 section)

Directed Student Learning

Dissertation Committee Member, "Sleep and academic performance outcomes in university students," Psychology & Neuroscience. (November 2024 - Present).
Advised: Blake Barley

Undergraduate Honors Thesis Committee Member, "Differential reporting of divorce filings across men and women," Economics. (January 2024 - Present).
Advised: Hannah James

Undergraduate Honors Thesis Committee Member, "Wealth Gradient in Water Quality: Why the Poor Are Disproportionately Affected by the Rainy Season," Economics. (January 2024 - Present).
Advised: Sujey Soori

Undergraduate Honors Thesis Committee Chair, Accounting. (2023 - Present).
Advised: Dylan Peli

Mentoring, "ESG Research," Accounting. (2023 - September 2024).
Advised: Jose Tamez

Mentoring, "Faith and Business," Accounting. (January 1, 2022 - May 15, 2022).
Advised: Katie Shore, Natalie Turner

Directed Individual/Independent Study, "Accounting and Inquiry," Accounting. (August 15, 2018 - December 5, 2018).
Advised: Alena Otis, Lauren Owen

Undergraduate Honors Thesis, "Sleep Research," Accounting. (October 1, 2018 - 2000).
Advised: Cameron Wiles

Directed Individual/Independent Study, "Presentation, Communication and Accounting," Accounting. (June 1, 2018 - August 15, 2018).
Advised: Meagan Hummel

Directed Individual/Independent Study, "Accounting and Public Service (Global)," Accounting. (May 15, 2016 - August 15, 2016).
Advised: Maggie Bremmer, Ruth Watkins, Chelsea Raburn, Jenna Fischer, Jonathan Potter

Directed Individual/Independent Study, "Accounting and Public Service," Accounting. (January 1, 2016 - May 31, 2016).
Advised: Collin Plotts, Taylor Foster, Madeline Wieters

Undergraduate Honors Thesis, "Rethining Restatements," Accounting. (September 1, 2015 - May 15, 2016).
Advised: Allie Hess

Directed Individual/Independent Study, "Whistleblowing." (January 15, 2012 - May 15, 2012).
Advised: Kashy Harrison

Supervised Research, "Understanding Section 302." (August 15, 2009 - December 31, 2010).
Advised: Sydeny Shu

Directed Individual/Independent Study, "Country Risk Analysis," Other. (January 15, 2008 - April 30, 2008).
Advised: Thomas Ellis

SERVICE

Department Service

Committee Chair, Governance Committee. (August 1, 2023 - August 31, 2025).

Committee Member, Accounting Department Faculty Development and Recognition. (August 1, 2017 - December 31, 2024).

Committee Member, Accounting Department Graduate Trip. (August 1, 2021 - November 30, 2024).

Committee Member, Graduate Committee. (June 1, 2013 - August 31, 2024).

Co-Leader, Unbound Now/Baylor Exploratory Team. (January 1, 2023 - December 31, 2023).

Committee Chair, Project 5810. (August 2021 - December 2022).

Committee Chair, CPA Field Test Coordinator. (January 2018 - 2022).

Faculty Advisor, Graduate Spring Break Trip to UK. (May 2021 - March 2022).

Committee Chair, First Generation College Student Initiative. (May 1, 2017 - December 31, 2018).

Committee Member, Data Analytics and the Graduate Accounting Programs. (September 1, 2017 - December 31, 2017).

Faculty Workshop Coordinator. (September 1, 2014 - May 31, 2016).

Committee Member, Faculty Recruitment Committee. (August 1, 2014 - May 31, 2015).

Committee Member, Journal List Committee. (September 1, 2014 - May 30, 2015).

Committee Chair, Faith And Community Committee. (September 1, 2011 - December 31, 2014).

Faculty Advisor, Association of Latino Professionals in Finance and Accounting (ALPFA). (May 1, 2010 - December 31, 2013).

Committee Chair, Department Retreat Planning Committee. (May 1, 2011 - August 15, 2013).

Committee Member, Faculty Recruitment Committee. (August 1, 2012 - December 31, 2012).

Faculty Advisor, KPMG Regional Case Competition Advisor. (January 9, 2012 - January 22, 2012).

Faculty Advisor, Deloitte FanTAXtic Advisor. (August 1, 2011 - December 31, 2011).

Faculty Advisor, PWC X-Tax. (September 30, 2007 - November 30, 2010).

Committee Member, Ernst and Young Grant Proposal Committee. (March 1, 2008 - December 31, 2008).

Faculty Advisor, KPMG Audit Case Team. (December 1, 2007 - April 15, 2008).

College Service

Committee Member, McBride Council for Global Engagement. (August 1, 2022 - December 2024).

Committee Chair, Graduate Business School- Day at the Park. (June 1, 2023 - September 10, 2023).

EMBA Recruitment. (January 1, 2019 - 2022).

Faculty Advisor, Hankamer Christian Fellowship. (April 1, 2010 - December 31, 2010).

University Service

Committee Member, Academic Freedom and Responsibility Committee. (August 2024 - August 2027).

Task Force Member, Provost Task Force on Faculty Satisfaction. (August 1, 2023 - December 31, 2026).

Committee Member, University Council on Global Engagement. (August 1, 2023 - August 1, 2025).

Worked to arrange Ambassador visit to campus, Uganda Ambassador Liaison. (August 1, 2023 - December 31, 2024).

Committee Member, Athletic Council. (2018 - 2023).

Task Force Chair, Provost Task Force on Faculty Satisfaction. (August 1, 2019 - July 31, 2023).

Faculty Advisor, Uganda Mission Trip. (February 15, 2013 - December 31, 2022).

Speaker/Presenter, Form 990 and Non-Profit Evaluations. (August 30, 2022).

Committee Member, Faculty Senate Executive Committee. (August 1, 2019 - July 31, 2020).

Faculty Senate. (2014 - June 2020).

Faculty Advisor, Peru Trip Leader. (May 2019 - March 2020).

UK Mission Trip Coordinator. (December 1, 2017 - December 31, 2019).

Committee Member, Faculty Senate. (August 18, 2017 - May 30, 2019).

Speaker/Presenter, Baylor Continuing Education Instructor on Non-Profit Accounting. (January 1, 2018 - December 31, 2018).

Faculty Advisor, Spring Break Mission Trip. (February 15, 2013 - December 31, 2018).

Committee Member, Faculty Senate Executive (Publicity Officer). (August 1, 2017 - May 31, 2018).

Committee Chair, Baylor University Missions Advisory Council. (June 1, 2016 - December 31, 2017).

Committee Member, Faculty Senate. (August 18, 2014 - May 30, 2017).

Committee Member, Task Force on Student Evaluation of Sections) (January 10, 2016 - December 31, 2016).

Task Force Member, Zambia Mission Trip - Northrise Partnership. (January 1, 2015 - December 31, 2016).

Committee Member, Accounting Mission Trip Romania. (September 1, 2012 - February 1, 2013).

Faculty Advisor, Uganda Mission Trip. (August 1, 2008 - December 31, 2010).

Faculty Advisor, Sigma Chi Fraternity. (November 1, 2007 - May 30, 2010).

Professional Service

Board of Directors, Waco Cultural Arts Fest, Waco, TX. (November 1, 2023 - December 31, 2025).

Board of Advisors, National Advisory Board for AP Business Principles Team (College Board). (July 10, 2023 - December 31, 2025).

Board of Advisors, Spurlock Judicial Fund Advisory Committee, Rosebud, Texas. (January 1, 2023 - December 31, 2025).

Editorial Review Board Member, Journal of International Accounting, Auditing & Taxation. (February 20, 2014 - December 31, 2025).

Officer, Treasurer, AVODA Fund. (June 1, 2020 - June 1, 2025).

Conference-Related, Baylor CPE Conference, Waco, TX. (August 1, 2023 - December 31, 2024).

Speaker/Presenter, Waco Foundation: Non-Profit Training, Waco, TX. (April 1, 2023 - December 31, 2024).

Speaker/Presenter, Texas Society of CPAS, Waco, Texas. (August 29, 2022 - December 31, 2023).

Reviewer, Conference Paper, AAA Audit Section. (August 1, 2009 - December 31, 2023).

Reviewer, Ad Hoc Reviewer, European Accounting Review. (January 1, 2019 - 2022).

Reviewer, Journal Article, Managerial Auditing. (March 1, 2012 - December 31, 2022).

Conference-Related, Financial Hospitality Conference. (July 25, 2022 - July 27, 2022).

Reviewer, Ad Hoc Reviewer, International Journal of Auditing. (January 1, 2019 - 2021).

Reviewer, Ad Hoc Reviewer, Journal of Business Ethics. (January 1, 2017 - 2021).

Speaker/Presenter, One Leader Conference: Uganda, Kampala. (January 1, 2018 - December 31, 2019).

Committee Chair, Pastor's Discipleship Network Development Committee Chair, Kampala. (January 1, 2015 - December 31, 2017).

Reviewer, Textbook, Wiley Book Reviewer. (January 1, 2016 - December 17, 2017).

Past Chair, AAA Audit Section Education Committee. (August 1, 2012 - August 1, 2013).

Committee Chair, AAA Audit Section Education Committee. (August 1, 2011 - August 1, 2012).

Reviewer, Book, South-Western Cengage Learning, Mason, OH. (December 1, 2011 - December 31, 2011).

Committee Member, AAA Audit Section Education Committee. (August 1, 2009 - July 31, 2011).

Member, Member of the Nominating Committee for Notable Contribution to the Accounting Literature. (August 1, 2008 - August 31, 2009).

Reviewer, Ad Hoc Reviewer, Managerial Finance. (August 1, 2007 - December 31, 2008).

Reviewer, Ad Hoc Reviewer, Journal of Accounting Literature, Gainesville, Florida. (January 1, 2004 - December 31, 2008).

Reviewer, Conference Paper, American Accounting Association: Auditing Section. (January 1, 2008 - August 31, 2008).

Community Service

Consultant, Yellow House Project, Waco, TX. (January 2019 - Present).

Trainer, Diocese of Southern Malawi: Economic Development Committee, Blantyre. (June 20, 2023 - July 1, 2023).

Presenter, Finances and Church, Waco, Texas. (May 1, 2017 - December 31, 2017).

Board Member, SHE is Freedom, Waco, TX. (November 1, 2014 - December 31, 2015).

Member, Fellowship Bible Church, Woodway, TX. (July 1, 2008 - September 30, 2012).

Audit Committee Member, Sigma Chi International Fraternity, Sigma Chi Foundation, and Constantine Capital Corporation, Evanston, IL. (August 1, 2009 - December 31, 2011).

University Missions. (September 1, 2007 - May 31, 2010).

Grace Community Church, Waco, Texas. (September 1, 2007 - June 30, 2008).

Member, Grace Community Church, Waco, TX. (August 1, 2007 - June 30, 2008).

Consulting

Non-Governmental Organization (NGO), Greater Waco Legal Services, Waco. (December 1, 2024 - May 31, 2025).

Non-Governmental Organization (NGO), Waco Chamber of Commerce, Waco. (April 2021 - December 2024).

Non-Governmental Organization (NGO), Waco Montessori School, Waco. (October 1, 2021 - April 2022).

Non-Governmental Organization (NGO), Grand Central Texas Economic Development. (September 1, 2021 - April 2022).

Non-Governmental Organization (NGO), Cooper Foundation, Waco. (October 1, 2018 - January 31, 2019).

Development Activities Attended

Continuing Education Program, "Hankamer Teaching Symposium," Baylor University, Waco, Texas. (October 4, 2024 - Present).

Workshop, "Departmental Research Workshop Series," Baylor University Accounting Department, Waco, Texas, USA. (January 1, 2007 - December 31, 2024).

Conference Attendance, "AAA Audit Section Mid-Year Meeting and Excellence in Audit Education Conference," New Orleans, Louisiana. (January 10, 2024 - January 14, 2024).

Continuing Education Program, "Kitchen Table Automations: AI for CPA," Online. (August 1, 2023 - September 1, 2023).

Conference Attendance, "American Accounting Association Annual Meeting and Pre-Conference Education Meeting," American Accounting Association, Denver, Colorado. (August 5, 2023 - August 9, 2023).

Continuing Education Program, "Celonis Global Training," Celonis, New York, New York, United States. (June 13, 2023 - June 15, 2023).

Conference Attendance, "AAA Audit Section Mid-Year Meeting and Excellence in Audit Education Conference," Austin, TX. (January 12, 2023 - January 15, 2023).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, San Diego, California. (July 31, 2022 - August 3, 2022).

Conference Attendance, "Conference on Learning and Teaching in Accounting," American Accounting Association, San Diego, California. (July 28, 2022 - July 29, 2022).

Conference Attendance, "Disney Excellence," Walt Disney Institute, Online. (April 24, 2021 - 2021).

Continuing Education Program, "Harvard COACHE Data Analysis," Collaborative on Academic Careers in Higher Education, Virual. (August 2020).

Conference Attendance, "AAA Audit Section Annual Meeting," AAA, Houston, Texas. (January 10, 2020 - January 12, 2020).

Workshop, "Just blend in: Financial statement similarity and SEC comment letters (Steve Brown University of Connecticut)," Baylor Accounting, Waco, TX. (November 9, 2018).

Workshop, "Cost Uncertainty and Management Sales Forecasts(Yan Zhao University of Buffalo)." (October 5, 2018).

Workshop, "Does PCAOB regulatory enforcement deter non-sanctioned auditors? (Michael Mowchan American University)." (October 2, 2018).

Workshop, "THE EFFECT OF AUDITORS' INFORMAL COMMUNICATION IN THE AUDIT ENVIRONMENT ON FINANCIAL REPORTING OUTCOMES (Emily Hornok University of Mississippi)." (September 22, 2018).

Workshop, "Riding the Merger Wave: The Gatekeeping Role of Auditors (Bobby Carnes Penn State University)." (February 2, 2018).

Workshop, "Investor reactions to complex financial accounting disclosures: Experimental evidence from the tax disclosure of permanently reinvested earnings (Laura Feustel University of South Carolina)." (January 19, 2018).

Seminar, "Current Methods for Web-Based Data Collection and Analysis using Python Course Announcemen," University of Bristol, Bristol, UK. (December 15, 2017 - December 17, 2017).

Workshop, "Blair Marquardt Workshop," Baylor University. (November 3, 2017).

Workshop, "Emily Griffith Workshop," Baylor University. (September 29, 2017).

Research/Writing Presentation, "Workshop on Audit Quality," SDA Bocconi School of Management, Florence, Italy. (September 29, 2016 - October 1, 2016).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, New York, New York. (August 5, 2016 - August 10, 2016).

Workshop, "Paul Wong Research Paper Workshop," Baylor Accounting. (May 12, 2016).

Workshop, "Colin Reid Research Paper Workshop," Baylor Accounting. (April 29, 2016).

Workshop, "Janie Whiteaker-Poe Research Paper Workshop," Baylor Accounting. (March 18, 2016).

Workshop, "Melanie Millar Research Paper Workshop," Baylor Accounting. (March 3, 2016).

Workshop, "Rebecca Files Research Paper Workshop," Baylor Accounting. (February 26, 2016).

Workshop, "Jamie Schmidt - Research Paper Workshop," Baylor Accounting. (January 29, 2016).

Workshop, "Practitioner Workshop," Baylor Accounting, Waco, Texas. (January 22, 2016).

Workshop, "Donor Reliance on Accounting and its Consequences for the Charitable Distribution," Baylor, Waco, TX. (December 4, 2015).

Workshop, "An experimental investigation of the effects of contract frame and discretion in performance evaluation on effort," Baylor, Waco, TX. (November 2, 2015).

Workshop, "Non-Audit Services and Clients' Future Operating Performance and Risk Management," Baylor, Waco, TX. (October 2, 2015).

Workshop, "Accounting Research Education," Baylor, Waco, TX. (September 18, 2015).

Workshop, "New Faculty Consortium," American Accounting Association, Washington, DC. (January 28, 2015 - February 1, 2015).

Workshop, "Financial Accounting Standards, Audit Profession Development, and Firm-Level Tax Evasion," Baylor, Waco, TX. (January 22, 2015).

Workshop, "Splitting the difference: acquisition premiums and investment income tax," Baylor, Waco, TX. (January 14, 2015).

Workshop, "Clawback and Audit," Baylor, Waco, TX. (November 20, 2014).

Workshop, "International Evidence on Product Market Competition and Firm Value," Baylor, Waco, TX. (November 13, 2014).

Workshop, "The Impact of Management Affiliation and Persuasion Tactics on Auditors' Use of Professional Skepticism," Baylor, Waco, TX. (October 24, 2014).

Workshop, "The Implications of Recognition and Disclosure of Accounting Information on the Cost of Equity," Baylor, Waco, TX. (September 25, 2014).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, Atlanta, GA. (August 4, 2014 - August 6, 2014).

Conference Attendance, "KPMG National Faculty Symposium," KPMG, New York, New York. (June 23, 2014 - June 25, 2014).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, Anaheim, CA. (August 5, 2013 - August 7, 2013).

Conference Attendance, "American Accounting Association Conference on Teaching and Learning in Accounting," American Accounting Association, Anaheim, CA. (August 3, 2013 - August 4, 2013).

Conference Attendance, "AAA Audit Section Mid-Year Meeting," American Accounting Association, New Orleans, LA. (January 17, 2013 - January 19, 2013).

Conference Attendance, "KPMG Audit Committee Institute," KPMG, Dallas, TX. (December 12, 2012).

Workshop, "Unrecognized Tax Benefits, Permanently Reinvested Earnings and Transfer Pricing," Baylor, Waco, TX. (November 29, 2012).

Workshop, "The Financial Reporting and Tax Aggressiveness Implications of Schedule UTP," Baylor, Waco, TX. (November 19, 2012).

Workshop, "The Role of Behavioral Mind-Sets on Auditors' Professional Skepticism: An Experimental Investigation of auditor Internal Control Evaluations," Baylor, Waco, TX. (November 8, 2012).

Workshop, "The Effects of Disaggregating a Complex Item across the Face of a Financial Statement on Nonprofessional Investors' Judgments," Baylor, Waco, TX. (October 24, 2012).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, Washington, DC. (August 4, 2012 - August 7, 2012).

Conference Attendance, "KPMG National Faculty Symposium," KPMG, New York, New York. (July 26, 2012 - July 27, 2012).

Conference Attendance, "AAA Public Interest Research," American Accounting Association, Orlando, FL. (March 29, 2012 - March 31, 2012).

Workshop, "The Influence of Individual Audit Committee Chairs, CEOs, and CFOs on Corporation's Financial Reporting Decisions," Baylor, Waco, TX. (March 7, 2012).

Workshop, "Clawback Provisions: How Sharp are the Claws? An Analysis of the Deterrence Effectiveness of Voluntary Clawback Provisions," Baylor, Waco, TX. (February 20, 2012).

Workshop, "Tax Aggression, Financial Conservatism and Financial Transitory Losses," Baylor, Waco, TX. (February 2, 2012).

Workshop, "The Understanding of Nonfinancial Measures as a Moderator of Delayed Persuasion during Audit Analytical Procedures," Baylor, Waco, TX. (January 17, 2012).

Conference Attendance, "AAA Audit Section Mid-Year Meeting," American Accounting Association, Savannah, GA. (January 12, 2012 - January 15, 2012).

Continuing Education Program, "Effects on Strategy Development of Including Relative Performance Information in Incentive Schemes," Baylor University, Waco, TX. (November 11, 2011).

Continuing Education Program, "Audit Quality and the Use of Accretive Stock Repurchases to Meet or Beat Analysts' Forecasts," Baylor University, Waco, TX. (November 7, 2011).

Tutorial, "Prezi," Baylor University, Waco, TX. (September 22, 2011).

Workshop, "Smart Pens," Baylor University, Waco, TX. (September 1, 2011).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, Denver, CO. (August 7, 2011 - August 9, 2011).

Continuing Education Program, "Summer Faculty Institute," Baylor University, Waco, TX. (May 30, 2011 - July 4, 2011).

Continuing Education Program, "The Hidden Message of Managers' Language Use in Earnings Press Releases and its Impact on Investment Decisions," Baylor University, Waco, TX. (April 15, 2011).

Continuing Education Program, "Representationally Faithful Disclosures, Organizational Design and Managers; Segment Reporting Decisions," Baylor University, Waco, TX. (April 1, 2011).

Continuing Education Program, "Do Strong Internal Controls Allow Firms to Meet Accelerated Filing Deadlines without Sacrificing Financial Statement Reliability?," Baylor University, Waco, TX. (March 25, 2011).

Continuing Education Program, "CEO Incentives and Downside Risk," Baylor University, Waco, TX. (March 18, 2011).

Continuing Education Program, "Accounting Education: Not Business as Usual," Baylor University, Waco, TX. (January 21, 2011).

Conference Attendance, "AAA ABO Section Mid Year Meeting," American Accounting Association, Denver, CO. (October 7, 2010 - October 9, 2010).

Conference Attendance, "2010 Corporate Reporting and Governance Academic Conference," Center for Corporate Governance and Reporting, Irvine, CA. (September 23, 2010).

Workshop, "David Myer's Talk," Baylor Accounting and Business Law Department, Waco, TX. (September 13, 2010).

Conference Attendance, "AAA Audit Section Mid-Year Meeting," American Accounting Association, San Diego, TX. (January 13, 2010 - January 17, 2010).

Faculty Observation, "Faculty Observation," Baylor University, Waco, TX. (August 1, 2009 - December 31, 2009).

Continuing Education Program, "KPMG Audit Committee Institute," KPMG, Houston, TX. (December 15, 2009).

Conference Attendance, "American Accounting Association Annual Meeting," American Accounting Association, New York, NY. (August 1, 2009 - August 5, 2009).

Continuing Education Program, "Creating Significant Learning Experiences," Accounting Department, Waco, TX. (June 1, 2009 - July 31, 2009).

Continuing Education Program, "Audit Educator Bootcamp," American Accounting Association Audit Section, Chicago, Illinois. (June 15, 2009 - June 18, 2009).

Seminar, "Assessment and Assurance of Learning," Hankamer School of Business, Waco, TX. (May 4, 2009).

Conference Attendance, "AAA Auditing Section Mid-Year Meeting," St. Petersburg, FL. (January 15, 2009 - January 17, 2009).

Conference Attendance, "Excellence in Audit Education," AAA, St. Petersburg. (January 15, 2009).

Conference Attendance, "Corporate Governance Workshop," Ernst and Young, Gainesville, FL. (January 13, 2009 - January 14, 2009).

Conference Attendance, "AAA Annual Conference," Anaheim, CA. (August 3, 2008 - August 6, 2008).

Seminar, "New Faculty Consortium," American Accounting Association, Washington, DC. (February 1, 2008 - February 3, 2008).

Conference Attendance, "AAA Auditing Section Mid-Year Meeting," Austin, TX. (January 17, 2008 - January 19, 2008).

Conference Attendance, "Excellence in Auditing Education," American Accounting Association, Austin, TX. (January 10, 2008).

Continuing Education Program, "Audit Committee Institute," KPMG, Dallas, TX. (December 6, 2007).

Workshop, "Understanding Audit Committee Effectiveness," Baylor, Waco, TX. (October 20, 2007).

Conference Attendance, "Corporate Governance Workshop," Ernst and Young, Gainesville, FL. (January 14, 2007).

Conference Attendance, "AAA Auditing Section Mid-Year Meeting," Charleston, SC. (January 11, 2007 - January 13, 2007).

Conference Attendance, "AAA Annual Meeting," Washington, DC. (August 6, 2006 - August 9, 2006).

Conference Attendance, "Corporate Governance Workshop," Ernst and Young, Gainesville Florida. (January 18, 2004 - January 19, 2005).

Conference Attendance, "AAA Auditing Section Mid-Year Meeting," New Orleans, LA. (January 14, 2005 - January 15, 2005).

Conference Attendance, "Corporate Governance Workshop," Ernst and Young/University of Florida, Gainesville Florida. (January 20, 2002 - January 21, 2002).