

CHARLES D. BAILEY

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Position	Professor of Accounting, The University of Memphis, 2003–present. Previously Professor of Accounting, University of Central Florida, 1991– 2003. Associate and Assistant Professor, The Florida State University, 1981–1991.
Personal Data	Excellent health, married, with one daughter at college.
Education	Degrees from Georgia State University: Ph.D., 1981, Accounting M.P.A., 1980, Accounting M.B.A., 1973, Management B.B.A., 1969, Management
Research Interests	Professional judgment, ethical judgment and judgmental forecasting. Effects of incentive pay. Cost forecasting with industrial learning curves. Statistical techniques.
Business Experience	1973–1978, Electrical Insulation Suppliers, Atlanta: Credit and Accounts Receivable Manager. 1969–1973, C & S National Bank, Atlanta: Experience in lending, money market transactions, commercial credit analysis, and operations supervision. Earned Standard Certificate from American Institute of Banking, 1971.
Certification	Certified Management Accountant (1980).
Professional Memberships	American Accounting Association Canadian Academic Accounting Association Institute of Management Accountants The Society for Judgment and Decision Making
Honors	Arthur Andersen Chair of Excellence, University of Memphis, 2003–2011 KPMG Term Professor, University of Central Florida, 1991–1994 Distinguished Researcher, 1998, UCF College of Business Administration Certificate of Merit from <i>Management Accounting</i> , 1998 Citations of Excellence from Anbar, 1998, 1999 Candidate for Chair-Elect, ABO Section of AAA, 2001–2001 Chair-Elect, ABO Section of AAA, 2003–2004; Chair 2004–2005

**Publications
(Most Recent First)**

“The Moderating Effects of Task Complexity and Task Attractiveness on the Impact of Monetary Incentives in Repeated Tasks.” With Nicholas J. Fessler. *Journal of Management Accounting Research* 23 (2011): 189–210.

“Q-Analytics: An Ethics Case on Unlicensed Software Usage” With Jared Soileau. *Journal of Accounting Education* 29:1 (2011): 50–59.

“Auditors’ Levels of Dispositional Need for Closure and Effects on Hypothesis Generation and Confidence.” With Cynthia Daily and Thomas J. Phillips, Jr. *Behavioral Research in Accounting* 23:2 (2011): 27–50.

“Does the Defining Issues Test Measure Ethical Judgment Ability or Political Position?” Sole authored. *The Journal of Social Psychology* 151:3 (2011): 314–330.

“Revitalizing Accounting Ethics Research in the Neo-Kohlbergian Framework: Putting the DIT into Perspective.” With Steve Thoma and Irana Scott. *Behavioral Research in Accounting* 22:2 (2010): 1–26.

“Publication Trends in *Research on Professional Responsibility and Ethics in Accounting* and *Research on Accounting Ethics*, and a Database of the Articles.” With Irana Scott and Julie Hyde. *Research on Professional Responsibility and Ethics in Accounting* 14 (2010): 175–186.

“A Strategic Profitability Analysis of Southwest Airlines: Applying the Horngren, Datar and Foster Approach.” With A. Collins, D. Collins, and K. Lambert. *Issues in Accounting Education* 24:4 (2009): 539–551.

“The Peer Review Process in Finance Journals.” With Dana Hermanson and James Tompkins. *Journal of Financial Education* 34: Fall (2008): 1–27.

“An Examination of the Peer Review Process in Accounting Journals.” With Dana Hermanson and Timothy Louwers. *Journal of Accounting Education* 26 (2008) 55–72.

“Goliath Corporation: An Instructional Case in Transfer Pricing Policy.” With Denton Collins. *Journal of Accounting Education* 23:4 (2006): 264–276.

“Does ‘Political Bias’ in the DIT or DIT-2 Threaten Validity in Studies of CPAs?” With Thomas J. Phillips, Jr., and Stephen B. Scofield. *Behavioral Research in Accounting* 17 (2005): 23–42.

“An Unusual Cash Control Idea.” *Journal of Accounting Education* 22:2 (2004): 119–129.

Continued...

- Publications Cont'd** “An Empirical Reanalysis of the Selection-Socialization Hypothesis.” With Stephen B. Scofield and Thomas J. Phillips, Jr. *Accounting, Organizations and Society* 29 Issue 5–6 (2004): 543-563.
- “Using Parameter Prediction Models to Forecast Post-Interruption Learning.” With E. V. McIntyre. *IIE Transactions* 35 (2003): 1077–1090. (This is the premier journal in industrial engineering.) **Reprinted in *Learning Curves: Theory and Modern Applications*, M. Y. Jaber, Ed. Taylor & Francis, 2011.**
- “The Role of Performance Plans in Mitigating Agency Problems: An Empirical Examination.” With Sanjay Gupta. *Quarterly Journal of Business & Economics* 40, Issue 3/4 (2001): 79–99.
- “Research Misconduct in Accounting Literature: A Survey of the Most Prolific Researchers’ Actions and Beliefs.” With James Hasselback and Julia Karcher. *Abacus* 37:1 (2001): 26–54.
- “Economists Behaving Badly? A Survey on Three Areas of Ethical Behavior.” With J. List, T. Martin, and P. Euzent. *Economic Inquiry* 39 (2001): 162–170.
- “Do Students’ Judgment Models of Instructors Effectiveness Differ across Course Level, Course Content, or Individual Instructor?” With Sanjay Gupta and Richard Schrader. *Journal of Accounting Education* 18 (2000): 15–34.
- “Learning-Curve Estimation of Production Costs and Labor Hours Using a Free EXCEL Plug-In.” *Management Accounting Quarterly* Summer 2000: 25–31. (Hits to my website for the software continue in 2011).
- “Judgement in Learning-Curve Forecasting: A Laboratory Study.” With Sanjay Gupta. *Journal of Forecasting* 18 (1999): 39–57. Citation of Excellence from Anbar International Management Database.
- “The Effects of Monetary Incentives on Worker Learning and Performance in an Assembly Task.” With Lawrence D. Brown and Anthony F. Cocco. *Journal of Management Accounting Research* 10 (1998): 119–131.
- “A Comparison of the Quality of Multiple-Choice Questions from the CPA Exam and Textbook Test Banks.” With Julia Karcher and Barbara Clevenger. *Accounting Educators’ Journal* 10 (1998): 12–28.
- “The Relation Between Fit and Prediction for Alternative Forms of Learning Curves and Relearning Curves.” With E. V. McIntyre. *IIE Transactions* 29 (1997): 487–495. (This is the premier journal in industrial engineering.)
- “Evidence on the Extent of the Steepness Bias in Visual Estimation of Trends.” *Perceptual and Motor Skills* 82 (1996): 731–734.

Continued...

Publications Cont'd “The Effects of Schema, Difficulty, and Type of Material upon the Retention of Accounting Knowledge.” With Julia Karcher and James Lukawitz. *The Accounting Educators’ Journal* (Spring 1993): 21–41.

“The Effects of Mode of Information Presentation and Perceptual Skill on Bond Rating Change Decisions.” With Michael Nibbelin and Robert Zmud. *Advances in Accounting* (1992): 159–174.

“Some Evidence on the Nature of Relearning Curves.” With E. V. McIntyre. *The Accounting Review* (April 1992): 368–378.

“CIAs and CPAs: Do They Agree on Internal Accounting Controls?” *The Internal Auditor* (February 1990): 46–49.

“The Shortchange Artist: A Threat to Cash.” With Selaina Porter. *Internal Auditing* (Spring 1989): 54–59.

“Forgetting and the Learning Curve: A Laboratory Study.” *Management Science* (March 1989): 340–352.

“Avoiding Errors in Judgment.” *The Internal Auditor* (June 1986): 25–28.

“Improving Response Rates to Accounts Receivable Confirmations: An Experiment Using Four Techniques.” With Gene Ballard of Peat Marwick. *Auditing: A Journal of Practice and Theory* (Spring 1986): 77–85.

“An Attribution Analysis of Responsibility Assessment for Audit Performance.” With C. E. Arrington and W. S. Hopwood. *Journal of Accounting Research* (Spring 1985): 1–20.

“Removing the Computational Burden from Reciprocal Cost Allocations.” With Gordon Harwood and Wm. S. Hopwood. *Journal of Accounting Education* (Fall 1984): 169–174.

“Does Skill at Commercial Lending Improve with Experience?” *The Journal of Commercial Bank Lending* (March 1984): 38–45.

“Internal Control Evaluation: State of the Art.” *The Woman CPA* (July 1983): 25–28.

Under Review

Following recent acceptances, I have only one currently under review: “Perceptions of the Peer Review Process” with Victoria Crittenden, Joe F. Hair, Jr., and Dana Hermanson. Second round at *Marketing Education Review*.

Working Papers

“Effects of the ‘Big Five’ Personality Factors on Accountants’ Job Performance via Task Selection and Supervisor Support.” With Shahriar Saadullah.

“Do Personality Traits Affect the Ethical Intention Formation of Accountants?” With Shahriar Saadullah.

“A Comparison of the Defining Issues Test Scores of Accounting Students and Pharmacy Students.” With Thomas W. Lombardo.

“Are Intuitionist and Other ‘System 1’ Theories of Ethical Behavior Relevant to Accounting Settings?”

“Toward the Development of a Comprehensive Model of Individual Performance: Analysis of Links among Monetary Incentives, Stress, Effort, Skill and Task Attractiveness.” With Nick Fessler.

Main Current Research Projects

Several projects are under way with coauthors. Two major current projects extend the work I have done with Daily and Phillips, concerning “need for closure” (NFC); we are collaborating with Prof. Arne Roets, of Ghent University (Belgium), a leading researcher in NFC. Chris Mueller (Educational Psychology) and I are working on the mapping of auditors’ tacit knowledge.

Research Presentations at National Meetings, 1985–2011 (Earliest First)

“Four Techniques for Improving Response Rates to Accounts Receivable Confirmations: A Complete-Factorial Experiment,” with Gene Ballard of Peat Marwick. Presented at AAA, Reno, 1985, and published in *Collected Abstracts*.

“The Effects of Mode of Information Presentation and Perceptual Skill on Bond Rating Change Decisions.” With Michael Nibbelin and Robert Zmud. At the national meeting, Decision Sciences Institute, New Orleans, November 1989, and at the AAA, Toronto, 1990. Published in *Collected Abstracts*.

“Variables Affecting the Retention of Accounting Knowledge,” with Julia Karcher and James Lukawitz, at the AAA, Toronto, 1990. Published in the *Collected Abstracts*.

“A Factor Analysis of Student Evaluations of Accounting Instructors: Issues of Validity, Consistency and Completeness.” With Richard Schrader. Presented at 1991 National AAA Meeting, Nashville. Published in *Collected Abstracts*.

“The Effects of Compensation Method and Standard Difficulty on the Parameters of the Industrial Learning Curve.” With Anthony Cocco. Paper presented at the American Accounting Association’s annual meeting in Washington, D.C., 1992. Published in *Collected Abstracts*.

Student Evaluations of Instructors' Effectiveness versus Success in Future Coursework: A Test of Validity." With Richard Schrader. At the 1994 National AAA Meeting, New York City.

"The Learning Curve, Retention, and Relearning: Additional Experimental Evidence." At the 1995 Annual Meeting of the Decision Sciences Institute, Boston, November 22. Published in the *Proceedings*.

"A New Approach to Predicting Success in the Accounting Major." With Luis Betancourt. At the 1997 National AAA Meeting, Dallas. Published in *Collected Abstracts*.

"The Role of Performance Plans in Mitigating Agency Problems and Improving Corporate Performance: An Empirical Examination." With Sanjay Gupta. At the 2000 National AAA Meeting, Philadelphia, forum. Revised version presented at 2002 AAA Meeting in San Antonio.

"The 'Political' Content of the DIT and DIT-2: Minimal for CPAs?" With S. Scofield and T. Phillips. Presented at the Seventh Annual Professionalism and Ethics Symposium, San Antonio, 2002, and the ABO Research Conference, Dallas, October 2002. Revised version presented at 2003 AAA annual meeting in Hawaii, ABO section.

"Goliath Corporation: An Instructional Case in Transfer Pricing Policy." With Denton Collins. Presented at the 2006 AAA Management Accounting Section Meeting.

"A Study of Kruglanski's Need for Closure Construct and Its Implications for Judgment and Decision Making in Accounting and Auditing." With T. Phillips and C. Daily. Presented at the AAA Annual Meeting, Washington, D.C., 2006.

"An Examination of the Peer Review Process in Accounting." With Tim Louwers and Dana Hermanson. Presented at the 2006 AAA Annual Meeting, Washington, D.C. and in revised form at the Canadian AAA 2006 Annual Conference, Toronto.

"Auditing Judgment and Dispositional Need for Closure: Effects on Hypothesis Generation and Confidence" With Cynthia Daily and T. J. Phillips, Jr. Presented at the CAAA 2008 Annual Conference, Winnipeg, Manitoba and in revised form at the AAA 2008 Annual Meeting, Anaheim, California.

"An Experimental Examination of the Moderating Effects of Task Complexity and Task Attractiveness on the Effectiveness of Monetary Incentives during Performance of Repeated Tasks." With Nicholas J. Fessler. Presented at the 2009 MAS Research Conference of the AAA, St. Petersburg, FL, and in revised form at the AAA 2009 Annual Meeting, New York, NY.

"Q-Audit: Who Cares if We Borrow Some Useful Software?" With Jared Soileau. An educational case on software usage, relevant to use in a variety of

accounting classes. Presented at the 2010 Annual Meeting of the AAA, San Francisco.

“Do Personality Traits Affect the Ethical Intention Formation of Accountants?” With Shahriar Saadullah. A study related to Component III of Rest’s Four-Component Model of Ethical Judgment. At the 2011 Annual Meeting of the AAA, Denver, CO, and the 2011 Ethics Research Symposium and the Accounting, Behavior and Organizations Section Mid-Year Conference, October 2011.

“A Comparison of the Defining Issues Test Scores of Accounting Students and Pharmacy Students.” With Thomas W. Lombardo. At the 2011 Ethics Research Symposium, Denver, CO.

“Do Personality Traits Affect the Ethical Intention Formation of Accountants?” With Shahriar Saadullah. A study related to Component III of Rest’s Four-Component Model of Ethical Judgment. At the 2011 Annual Meeting of the AAA, Denver, CO, and the 2011 Ethics Research Symposium, August 2011.

“Do Personality Traits Affect the Ethical Intention Formation of Accountants?” With Shahriar Saadullah. At the AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Kansas City, October 2011.

**Research
Presentations at
Regional Meetings**

“Confirmation Requests Sent to Companies: Some Response Improvement Techniques and a Survey of Attitudes and Perceptions.” *Proceedings of the SE-AAA*, 1984: 387–391.

“Response Improvement in Confirmations of Large or Corporate Accounts.” With Angus Morrison. *Collected Papers of the SE-AAA*, 1987: 28–31.

“Accounting Education Research and Theories of Cognitive Development.” With Nancy Cleland. *Collected Papers of the SE-AAA*, 1988: 38–42.

“Divulging Statistical Power in Auditing Research.” With Lorrie Hoffman and Allison Sloan, at the Southeast AAA Meeting, Atlanta, April 1999.

“Effects of the ‘Big Five’ Personality Factors on Accountants’ Job Performance via Task Selection and Supervisor Support.” With Shahriar Saadullah. At the Northeast AAA Meeting, White Plains, NY, October 2011.

**Software
Development**

“Time and Cost Estimation with Learning Curves: New Software for Small and Service Businesses.” Manual and EXCEL add-in, downloadable free from my web site (<http://www.profbailey.com>). Developed under a grant from the UCF College of Business, 1996. (See article in *Management Accounting Quarterly*, Summer 2000, listed above.) Requests continue at about 30/year. Requestors include Defense Contract Audit Agency, university students, and corporations.

Teaching

My primary experience at the undergraduate and master's levels has been in cost accounting and cost management courses. Recently I have been teaching a PhD seminar in Human Information Processing and Behavior, and a master's-level Controllability course. In Fall 2011, I am teaching undergraduate Cost Accounting online for the first time.

In Spring 2012, I will be teaching my PhD seminar and a master's level course in Advanced cost Accounting. The latter course is a new preparation for a course that has not been offered for over a decade.

I have taught doctoral seminars in behavioral accounting research at FSU, UCF, and The University of Memphis, as well as serving on numerous dissertation committees and directing the following six to completion:

- FSU, 1991: Tony Cocco (Associate Professor, UNLV, retired)
- FSU, 1991: Julia Karcher (Professor, University of Louisville)
- UCF, 1993: Melissa Walters-York (Assoc. Professor, U of Tampa)
- UCF, 1995: Barbara Ratti (Inspector General, UCF, retired)
- UCF, 1997: Sanjay Gupta (Associate Professor, Valdosta State U.)
- U of Memphis, 2011: Shahriar Saadullah (Assistant Professor, Qatar University, as of Fall 2011).

Service

American Accounting Association:

- ABO Section webmaster, 2005–2011
- Immediate Past Chair the ABO Section, 2005–2006
- Chair of the ABO Section, 2004–2005 (Chair Elect 2003–2004)
- Member of Professionalism and Ethics Committee, 2001–2002
- Member of Minority Faculty Development Subcommittee, 2000–2001
- Editor, 2000–2001, *ABO Reporter*
- Regular reviewer/discussant, research meetings and Symposia on Ethics

University Committee Service:

- Chair of Promotion and Tenure Committee, School of Accountancy, 2011–2012.
- Chair of the Faculty Senate's Faculty Grievance Committee, University of Memphis, 2008–present.
- Ph.D. Coordinator for School of Accountancy, 2003–2009.
- Regularly serve on School and College committees. Elected to College Promotion-and-Tenure Committee 2000–2001, 2002–2003. Chair of College Research Committee 1997; member 1998–99. Chair of College task force to review the code of ethics of the UCF College of Business faculty, 1998–1999.

Editorial Service for Journals:

Associate Editor, *Issues in Accounting Education*, as of 2010. Serving on editorial boards of *Accounting Horizons* and *Global Perspectives on Accounting Education*. Served on the editorial boards of *Advances in Accounting*, the *Journal of Accounting Education*, *Accounting and the*

Public Interest, Managerial Finance, and The Accounting Educators' Journal, and as a reviewer for *The Accounting Review*; the *Journal of Accounting, Auditing and Finance*; *Management Science*; *Decision Sciences*; *Behavioral Research in Accounting*; *Journal of Research in Personality*; *Accounting in the Public Interest*; *IIE Transactions*; the *European Journal of Operational Research*; *Omega*; the National Science Foundation; Social Sciences and Humanities Research Council of Canada, and others.

I was on the 2010 “short list” to become editor of *Behavioral Research in Accounting*, and am invited to be considered again in 2013.

Other Service:

Arranged and coordinated the 2008 and (currently) 2011 Mid-South Doctoral Consortium between The University of Memphis, The University of Mississippi, and Mississippi State University.

Local Arrangements Coordinator, 1996 annual Decision Sciences Institute Meeting.

Served as faculty advisor to the Billiards Clubs at FSU and UCF, and am eager to serve in that capacity again.