Dr. Jeffrey J. Quirin
Professor and W. Frank Barton Distinguished Chair in Business
School of Accountancy
Wichita State University
342 Clinton Hall
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EDUCATION

Doctor of Philosophy in Business Administration. Major Area: Accounting; Minor Areas: Finance, Economics, University of Nebraska-Lincoln, Lincoln, NE, 1998.
Dissertation Title: A Fundamental Analysis Approach to Oil and Gas Firm Valuation

Master of Business Administration. Major Area: Accounting, Pittsburg State University, Pittsburg, KS, 1995.

Bachelor of Business Administration. Major Area: Accounting, Pittsburg State University, Pittsburg, KS, 1994. **Graduated with Departmental Honors and Cum Laude distinctions.**

PUBLICATIONS IN REFEREED JOURNALS

"A Tax Return is Worth More Than a Thousand Words: The Case of the Interview with the IRS-CI," forthcoming, 2019, *Journal of Forensic and Investigative Accounting*, (with David O'Bryan and Mary Jo Goedeke).

"The Obvious Fraud Revisited: The Admission-Seeking Interview," *Journal of Business Case Studies*, 2018, Volume 14, No. 4, (with David O'Bryan).

"The Marriage of Sharon and Henry Sawbones: A Forensic Case Illustrating the Use of a Tax Return in a Litigation Advisory Services Context," *Issues in Accounting Education*, August 2016, 347-354, (with David O'Bryan).

"The Mobile Home Monster: A Forensic Case in the Use of Public Records to Locate Assets," *Issues in Accounting Education*, May 2014, 371-378, (with David O'Bryan).

"The Obvious Fraud: A Short Case Study to Promote Appropriate Investigation and Interviewing Techniques," *Journal of Forensic and Investigative Accounting*, Volume 4, No. 2, July 2012, 292-308, (with David O'Bryan).

"The Relevance of Discretionary Disclosures: Predictive Value Versus Feedback Value," *Journal of Business and Economic Research*, Volume 8, Number 3, March 2010, 1-12, (with William Wilcox, Kevin Berry, and David O'Bryan).

"Accountants as Layoff Survivors: A Research Note," *Accounting, Organizations, and Society*, Volume 34, Number 6, 2009, 787-795, (with John Sweeney).

"Trends in Accounting Student Characteristics: Results of a 15-Year Longitudinal Study at FSA Schools," *Issues in Accounting Education*, August 2008, 373-390, (with Irv Nelson, Val Vendrzyk, and Stacy Kovar).

"The O'Hearns: Estate Planning in the Presence of Long-Term Care Considerations," *Journal of Business Case Studies*, Volume 4 Number 2, February 2008, 59-70, (with David O'Bryan and Rebekah Heath).

"A Modified Price-Sales Ratio: A Useful Tool for Investors*?", Journal of Business and Economic Research*, Volume 5 Number 12, December 2007, 31-40, (with Dave Vruwink and David O'Bryan).

"An Extension of Lee and Mitchell's Unfolding Model of Voluntary Turnover," *Journal of Organizational Behavior*, Volume 27, 2006, 59-77, (with Dave Donnelly).

"Locus of Control and Dysfunctional Audit Behavior," *Journal of Business and Economics Research*, Volume 3 No. 10, October 2005, 9-14, (with David O'Bryan and Dave Donnelly).

"A Nomological Framework of Budgetary Participation and Performance: A Structural Equation Analysis Approach," *Advances in Management Accounting Research*, 2004, Volume 13, 143-165, (with Dave Donnelly and David O'Bryan).

"A Structural Equation Model of Auditors' Professional Commitment: The Influence of Firm Size and Political Ideology," *Advances in Accounting Behavioral Research*, 2003, Volume 6, 3-25, (with John Sweeney and Dann Fisher).

"Fundamental Information Analysis, Future Earnings, and Future Cash Flows: Evidence from the Oil and Gas Industry," *Oil, Gas & Energy Quarterly*, December 2003, Volume 52 No. 2, 259-268, (with Arthur Allen and Kevin Berry).

"Forecasting Cash Flow from Operations for Oil and Gas Firms: Full Cost Versus Successful Efforts," *Oil, Gas & Energy Quarterly*, June 2003, Volume 51 No. 4, 745-755, (with Kevin Berry and David O'Bryan).

"Auditor Acceptance of Dysfunctional Behavior: A Theoretical Model," *Behavioral Research in Accounting (BRIA)*, 2003, Volume 15, 87-110, (with Dave Donnelly and David O'Bryan).

"Attitudes Toward Dysfunctional Audit Behavior: The Effects of Locus of Control, Organizational Commitment, and Position," *Journal of Applied Business Research*, Winter 2003, 95-108, (with David Donnelly and David O'Bryan).

"The Perceived Occurrence and Acceptance of Dysfunctional Audit Behavior," *Journal of Forensic Accounting (JFA),* 2002, Volume 3 No. 2, 245-252, (with Dave Donnelly and David O'Bryan).

"Occupational Stress and Turnover Issues in Public Accounting: The Mediating Effects of Locus of Control, Social Support, and Employment Expectations," *International Business and Research Journal,* September 2002, 75-90 (with Dave Donnelly).

"No, the Sky is Not Falling: Evidence of Accounting Student Characteristics at FSA Schools, 1995-2000," *Issues in Accounting Education,* August 2002, 269-287, (with Irvin T. Nelson, Valaria P. Vendrzyk, and Bob Allen).

"Comparative Perceptions of the Teaching Profession: Evidence from Influential High School Teachers," *Academy of Educational Research Journal,* 2002, Volume 6 No. 2, 1-15, (with J. Russell Hardin, David O'Bryan, and Alice Sagehorn).

"Antecedents of Organizational Commitment: The Role of Perception of Equity," *Advances in Accounting Behavioral Research,* 2001, Volume 4, 261-280, (with Dave Donnelly and David O'Bryan).

"Measuring Performance Using the Balanced Scorecard," *North Central Business Journal,* Winter 2001, 67-70, (with Kevin Berry and David O'Bryan).

"Franklin Savings Association," *Journal of Accounting Case Research (JACR),* 2001, Volume 6 No. 2, 39-52, (with David O'Bryan and Kevin Berry).

"Consequences of Participative Budgeting: The Roles of Budget-Based Compensation, Organizational Commitment, and Managerial Performance," *Advances in Management Accounting (AIMA),* 2000, Volume 9, 127-143, (with Dave Donnelly and David O'Bryan).

"The Effect of Earnings Permanence on Fundamental Information Analysis," *Mid-Atlantic Journal of Business,* December 2000, Volume 36 No. 4, 149-165, (with Arthur Allen).

"A Pedagogical Approach to Integrate Accounting Equation Analysis with the Three Major Financial Statements," *Journal of Accounting Education,* Winter 2000, Volume 18, 147-155, (with David O'Bryan, Kevin Berry, and Coleen Troutman).

"The Relative Information Content of the Components of the Reserve Quantity Disclosure," *Petroleum Accounting and Financial Management,* Summer 2000, Volume 19 No. 2, 62-78, (with Kevin Berry, William Wilcox, and David O'Bryan).

"A Fundamental Analysis Approach to Oil and Gas Firm Valuation," *Journal of Business, Finance, and Accounting (JBFA),* September/October 2000, Volume 27, 785-820, (with Kevin Berry and David O'Bryan).

"Accounting Versus Engineering, Law, and Medicine: Perceptions of Influential High School Teachers," *Advances in Accounting (AIA)*, 2000, Volume 17, 205-220, (with J. Russell Hardin and David O'Bryan).

"Forecasting Cash Flow from Operations: Evidence from the Oil and Gas Industry," *Oil, Gas & Energy Quarterly*, March 2000, Volume 48 No.3, 517-528, (with David O'Bryan and Kevin Berry).

"The Role of Accruals and Cash Flows in the Corporate Bond Market," *Mid-Atlantic Journal of Business*, December 1999, Volume 35 No. 4, 189-202, (with David O'Bryan and Kevin Berry).

"The Corroborative Relation Between Earnings and Cash Flows," *Quarterly Journal of Business and Economics*, Spring 1999, Volume 38 No. 2, 3-16, (with David O'Bryan and William E. Wilcox).

"Fundamental Information Analysis in the Oil and Gas Industry: Key Analysts Share their Opinions," *Oil, Gas & Energy Quarterly*, June 1999, Volume 47 No. 4, 843-865, (with Janice Lawrence).

"The Influence of Default Risk on Earnings Response Coefficients in the Corporate Bond Market," *Journal of Accounting and Business Research (JABR)*, 1999, Volume 7 No. 1, 59-68, (with David O'Bryan).

"Forecasting Actual Cash Flow from Operations: New Evidence," *Mid-Atlantic Journal of Business*, September 1999, Volume 35 No. 2, 135-142, (with David O'Bryan, William Wilcox, and Kevin Berry).

"Y2K Readiness of K-12 School Districts: Evidence from the State of Kansas," *Technological Horizons in Education Journal*, May 1999, Volume 26 No. 10, 56-62, (with David O'Bryan and Dave Donnelly).

"The Market's Reaction to the Change in Reserve Value and its Components: Additional Evidence," *Oil, Gas & Energy Quarterly*, March 1999, Volume 47 No. 3, 637-650, (with Kevin Berry and David O'Bryan).

"Effective Judgment in the Management Control System: The Value of Manager Intuition," *North Central Business Journal*, Summer/Fall 1999, 3-5, (with David O'Bryan and Kevin Berry).

"The Effect of Proposed Governmental Regulations on Accounting Accruals: Evidence from the Tobacco Industry," *Journal of Accounting, Ethics, and Public Policy*, Summer 1999, Volume 2, 659-680, (with Joel Strong).

"An Examination of the Effects of Typical vs. Atypical Errors on Auditor Performance," *Journal of Business and Behavioral Sciences*, Fall 1998, Volume 4 No. 1, 161-174, (with William Wilcox, Tanweer Hasan, and David O'Bryan).

"Non-Monetary Asset Exchanges Revisited: An Updated Pedagogical Approach," *Journal of Accounting Education*, Winter 1995, 499-507, (with David O'Bryan, Guy Owings, and Kevin Berry).

MANUSCRIPTS IN OTHER JOURNALS

"Y2K Readiness of K-12 Public Schools in Kansas," *Kansas School Board Journal*, Spring 1999, Volume 38 No. 1, 7-11, (with David O'Bryan and Dave Donnelly).

MANUSCRIPTS IN REFEREED CONFERENCE PROCEEDINGS

"The Value-Relevance of the Components of the Change in Reserve Value," 1999 American Society of Business and Behavioral Sciences Conference, February 1999, (with Kevin Berry and David O'Bryan).

"A Fundamental Valuation of Corporate R&D: Empirical Evidence from the Pharmaceutical Industry," 1998 American Society of Business and Behavioral Sciences Conference, February 1998, (with William Wilcox and Randy Jorgensen).

"The Market's Reactions to Firms' Disclosure Strategy Changes," 1998 American Society of Business and Behavioral Sciences Conference, February 1998, (with David O'Bryan and William Wilcox).

"An Examination of Compliance Issues Facing Financial Institution Disclosures under FASB No. 91," 1995 American Academy of Accounting and Finance Conference, December 1995, (with Luann Bean and Bill Jarnagin).

"SFAS 107 and the Financial Instruments Project: Are the Disclosure Requirements Actually Being Met?" 1995 American Academy of Accounting and Finance Conference, December 1995, (with Luann Bean and Bill Jarnagin).

"An Investigation of Index Comparisons for Companies Electing Social Corporate Responsibility Reporting," 1995 American Academy of Accounting and Finance Conference, December 1995, (with Luann Bean and Bill Jarnagin).

ABSTRACTS IN REFEREED CONFERENCE PROCEEDINGS

"Tax Return Analysis in a Fraud Examination: The Case of the Bankruptcy Auditor," 2017 AAA Annual Meeting, August 2017, (with David O'Bryan and Mary Jo Goedeke).

"Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case," 2016 AAA Annual Meeting, August 2016, (with David O'Bryan).

"Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case," 2015 AAA Forensic and Investigating Accounting Section Meeting, March 2015, (with David O'Bryan).

"A Tax Return is Worth More Than a Thousand Words: The Case of the Interview with the IRS-CI," 2015 AAA Forensic and Investigating Accounting Section Meeting, March 2015, (with David O'Bryan).

"The Obvious Fraud Revisited: The Admission-Seeking Interview," 2014 AAA Forensic and Investigative Accounting Section Meeting, March 2014, (with David O'Bryan).

"The Obvious Fraud Revisited: The Admission-Seeking Interview," 2014 AAA Annual Meeting, August 2014, (with David O'Bryan).

"A Tax Return is Worth More Than a Thousand Words: The Case of the Interview with the IRS-CI," 2013 AAA Annual Meeting, August 2013, (with David O'Bryan).

"The Marriage of Sharon and Henry Sawbones: A Problem-Based Learning Case in Forensic Accounting," 2012 AAA Annual Meeting, August 2012, (with David O'Bryan).

"The Marriage of Sharon and Henry Sawbones: A Problem-Based Learning Case in Forensic Accounting," 2012 AAA Forensic and Investigative Accounting Section Meeting, March 2012, (with David O'Bryan).

"The Mobile Home Monster: A Problem-Based Learning Case in Forensic Accounting," 2011 AAA Annual Meeting, August 2011, (with David O'Bryan).

"The Obvious Fraud: A Short Case Study to Promote Appropriate Investigation and Interviewing Techniques," 2011 AAA Annual Meeting, August 2011, (with David O'Bryan).

"The Obvious Fraud: A Short Case Study to Promote Appropriate Investigation and Interviewing Techniques," 2011 AAA Forensic and Investigative Accounting Section Meeting, March 2011, (with David O'Bryan).

"The Mobile Home Monster: A Problem-Based Learning Case in Forensic Accounting," 2009 AAA Northeast Regional Meeting, November 2009, (with David O'Bryan).

"Accountants as Layoff Survivors: The Impact of Organizational Justice," 2007 AAA Annual Meeting, August 2007, (with John Sweeney).

"Trends in Accounting Student Characteristics: Results of a 15-Year Longitudinal Study at FSA Schools," 2007 AAA Annual Meeting, August 2007, (with Irv Nelson, Val Vendrzyk, and Stacy Kovar).

"Accountants as Layoff Survivors: The Impact of Organizational Justice," 2007 AAA Midwest Regional Meeting, April 2007, (with John Sweeney).

"The O'Hearns (A) Estate Planning in the Presence of Long-Term Care Considerations, and (B) A Case of Medicaid Fraud?," 2006 AAA Midwest Regional Meeting, April 2006, (with David O'Bryan and Becky Heath).

"Locus of Control and Dysfunctional Audit Behavior," 2004 International Business and Economics Research Conference, October 2004, (with David O'Bryan and Dave Donnelly).

"Political Ideology as an Ingroup Prototype and Socializing Force in Public Accounting," Accepted for presentation at 2002 Critical Perspectives on Accounting Conference, April 2002, (with John Sweeney and Dann Fisher).

"Occupational Stress and Turnover Issues in Public Accounting: The Mediating Effects of Locus of Control, Social Support, and Employment Expectations," Accepted for presentation and abstract publishing at 2002 International Applied Business Research Conference, March 2002, (with Dave Donnelly).

"Political Ideology as an Ingroup Prototype and Socializing Force in Public Accounting," 2001 AAA Accounting, Behavior, and Organizations Section Meeting, October 2001, (with John Sweeney and Dann Fisher).

"Antecedents to Organizational Commitment in a Participative Budgeting Framework: The Role of Perception of Equity," 2000 AAA Annual Meeting, August 2000, (with Dave Donnelly and David O'Bryan).

"A Modified Price-Sales Ratio: A Useful Tool for Investors?", 2000 AAA Midwest Regional Meeting, April 2000, (with David Vruwink).

"Pedagogical Approach to Integrate Accounting Equation Analysis with the Three Major Financial Statements," 2000 AAA Ohio Regional Meeting, April 2000, (with David O'Bryan, Kevin Berry, and Coleen Troutman).

"Consequences of Participative Budgeting: The Roles of Budget-Based Compensation, Organizational Commitment, and Performance," 1999 AAA Accounting, Behavior, and Organizations Section Meeting, October 1999, (with Dave Donnelly and David O'Bryan).

"Teacher's Perceptions of the Teaching Profession in Comparison to Other Professions," 1999 Academy of Educational Leadership Conference, April 1999, (with J. Russell Hardin, David O'Bryan, and Alice Sagehorn).

"The Effect of Earnings Permanence on the Corroborative Relation Between Earnings and Cash Flow Information," 1998 American Academy of Accounting and Finance Conference, December 1998, (with David O'Bryan and William Wilcox).

"Accounting Versus Engineering, Law, and Medicine: Perceptions of Influential High School Teachers," 1998 AAA Annual Meeting, August 1998, (with J. Russell Hardin and David O'Bryan).

"Non-Monetary Asset Exchanges Revisited: An Updated Pedagogical Approach," 1995 AAA Ohio Regional Meeting, May 1995, (with David O'Bryan and Kevin Berry).

WORKS IN PROGRESS

"Tax Return Analysis in a Fraud Examination: The Case of the Bankruptcy Auditor," instructional case study currently under review at *Issues in Accounting Education,* (with David O'Bryan and Mary Jo Goedeke).

"Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case," instructional case study being revised for submission to undetermined journal (with David O'Bryan).

"The O'Hearns: A Case of Medicaid Fraud," instructional case study being revised to for submission to an undetermined refereed journal, (with David O'Bryan and Rebekah Heath).

FUNDED RESEARCH

"A Comprehensive Model of the Employee's Turnover Decision Process," survey study, $138,387 funded via 2001 Office of Naval Research (ONR) Grant, (with Dave Donnelly).

"Occupational Stress and Turnover Issues Relating to Gender and Ethnicity: The Mediating Effects of Social Support, Locus of Control, and Employment Expectations," survey study, $73,608 funded via 2000 Office of Naval Research (ONR) Grant, (with Dave Donnelly).

TEACHING INTERESTS

Financial/Intermediate Accounting**,** Financial Statement Analysis, Managerial/Cost Accounting

PROFESSIONAL CERTIFICATIONS

Certified Management Accountant (CMA) Certificate #22905

CONSULTING ACTIVITIES

Corporate, Partnership, and Sole-Proprietorship Business and Income Valuation/Assessment, Damage Assessments, Litigation Consulting/Advisory Services, and Expert Testimony for Court Purposes

Cost/Benefit Analysis, Activity-Based Management, and Benchmarking Topical Expert for Andersen Consulting (Accenture)

GUEST SPEAKING/AUTHORING ENGAGEMENTS

Wichita Bar Association – "Keeping Up with Tax Changes and Their Impact on Divorce Cases," April 2018, with Stephen J. Blaylock

Kansas Bar Association – Family Law Handbook, co-author of "Chapter 9: Tax Treatment and Issues," 2016, with Stephen J. Blaylock.

Wichita Bar Association – "The Basic Business of Divorce: Financial Issues in Family Law from the Accountant's Perspective," April 2016.

Kansas Bar Association – 2013 Family Law Institute, "The Basic Business of Divorce: Business Valuations and Family Tax Law from the Accountant's Perspective," April 2013.

American Society of Women Accountants – Wichita Chapter, "An Update on IFRS from an Academic's Perspective: Past, Present, and Future," September 2010.

Wichita Bar Association – The Ever-Changing Business of Family Law, "The Basic Business of Divorce," February 2010.

INSTITUTIONAL SERVICE

Member - Wichita State University Barton School of Business Assurance of Learning Committee
Member - Wichita State University Barton School of Business Faculty Affairs Committee
Member - Wichita State University Barton School of Business Strategic Planning Committee
Current - Wichita State University School of Accountancy Assurance of Learning Coordinator
Current - Wichita State University School of Accountancy Accounting 210 Coordinator
Former Member - Wichita State University Barton School of Business Dean's Search Committee
Former Member - Wichita State University Faculty Senate Academic Affairs Committee
Former Chair - Wichita State University Faculty Senate Faculty Support Committee

Former Member - Wichita State University Faculty Senate Faculty Support Committee
Former Member - Wichita State University Grievance Review Board
Former Member - Wichita State University Faculty Senate Academic Affairs Committee
Former Member - Wichita State University Career Services Advisory Board
Former Member - Wichita State University School of Accountancy Internship Committee
Former Member - Wichita State University School of Accountancy Fund Raising Committee
Former Volunteer Instructor for Wichita State University School of Accountancy CPA Review Course
Former Member - Kansas State University Faculty Senate
Former Member - Kansas State University Honor Council
Former Kansas State University Department of Accounting IMA Case Competition Faculty Advisor
Former Member - Kansas State University Department of Accounting Student Recruitment Committee

PROFESSIONAL SERVICE

Member - Editorial Review Board of Journal of Forensic Accounting Research
Ad-hoc Manuscript reviewer for Issues in Accounting Education
Member - Federation of Schools of Accountancy (FSA) Data Base Committee
Manuscript reviewer for ABO Section of 2000, 2001, 2002, 2004, 2007, and 2009 AAA Annual Meetings
Manuscript reviewer for Management Accounting Section of 2002 Midwest AAA Meeting

MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS

Institute of Management Accountants (IMA)
American Accounting Association (AAA)

ACHIEVEMENTS

Recipient of 2013 Wichita State University Barton School of Business Undergraduate Instructor of the Year Award

Nominated for 2009 Wichita State University Academy for Effective Teaching Award

Nominated for 2008 Wichita State University Academy for Effective Teaching Award

Nominated for 2007 Wichita State University Academy for Effective Teaching Award

Recipient of 2007 Labette Community College William and Allene Guthrie Van Meter Outstanding Alumni Award

Recipient of 2006 Pittsburg State University Kenneth A. Bateman Outstanding Alumni Award

Nominated by Barton School of Business for 2006 Wichita State University Board of Trustees Excellence in Teaching Award

Nominated for 2005 Wichita State University Academy for Effective Teaching Award

Nominated by Barton School of Business for 2004 Wichita State University Young Faculty Scholar Award

Recipient of 2004 Wichita State University Barton School of Business Researcher/Writer of the Year Award

Recipient of 2004 Wichita State University Barton School of Business Undergraduate Instructor of the Year Award

Nominated for 2004 Wichita State University Board of Trustees Excellence in Teaching Award

Nominated for 2004 Wichita State University Academy for Effective Teaching Award

Nominated for 2003 Wichita State University Excellence in Research Award

Nominated for 2003 Wichita State University Board of Trustees Excellence in Teaching Award

Nominated for 2003 Wichita State University Academy for Effective Teaching Award

Nominated for 2002 Wichita State University Board of Trustees Excellence in Teaching Award

Nominated for 2002 Wichita State University Academy for Effective Teaching Award
Nominated for 2001 Wichita State University Academy for Effective Teaching Award

Recipient of 1999 Kansas State University College of Business Administration Faculty Fellowship (renewable $5,000 annual award)

Nominated for 1999 Kansas State University College of Business Administration Excellence in Teaching Award

Nominated for 1999 Kansas State University College of Business Administration Excellence in Research Award

EMPLOYMENT

Wichita State University, Wichita, KS, Full professor/Associate professor/Assistant professor in School of Accountancy responsible for teaching Financial Accounting I 210, Financial Accounting III 410, Financial Accounting IV 610, Executive MBA Managerial Accounting 808, Executive Financial Accounting 806, Financial Accounting 815, and Financial Statement Analysis MBA 800, August 2000-present.

Kansas State University, Manhattan, KS, Assistant professor in Department of Accounting responsible for teaching Managerial Reporting 432 (undergraduate) and Advanced Managerial Reporting 835 (graduate), August 1998-May 2000.

University of Nebraska-Lincoln, Lincoln, NE, Accounting graduate assistant in School of Accountancy responsible for teaching Financial Accounting 201, Managerial Accounting 202, and Survey of Accounting 306, August 1995-July 1998.

Pittsburg State University, Pittsburg, KS Accounting department graduate assistant responsible for various research and instruction related tasks, August 1994-May 1995.

Labette Community College, Parsons, KS, Part-time accounting instructor for Accounting Principles I, an introductory accounting course, January-May 1994.

Westervelt, Carson, and Miller CPA's, Parsons, KS, Part-time tax accountant (intern) responsible for preparation of individual, partnership, and corporate tax returns, January-February 1993.