

**SUMMARY VITA: BRUCE K. BEHN**  
Ergen Professor of Business and CBER Faculty Fellow  
Date Prepared: October 19, 2007

**GENERAL INFORMATION**

*Educational Background*

Ph.D., Arizona State University in Tempe: 1994  
M.B.A., Arizona State University in Tempe: 1990  
B.S., University of Wisconsin at Madison: 1980

*International Work Experience*

Allen-Bradley Europa B.V., European Headquarters, Uithoorn, The Netherlands,  
International Financial Coordinator: 1985 - 1987  
PTI Controls, Macquiladora Operations, Tecate, Mexico, Controller: 1985

*Domestic Work Experience*

Allen-Bradley Drives Division, PTI Controls, Controller: 1985  
Allen-Bradley Corporate, Financial Analyst: 1984 - 1985  
Allen-Bradley Corporate, Senior Internal Auditor: 1983 - 1984  
Peat, Marwick, Mitchell, and Co. (now KPMG), Senior Auditor: 1982 - 1983  
Peat, Marwick, Mitchell, and Co. (now KPMG), Staff Auditor: 1981 - 1982

*Professional Appointments*

The University of Tennessee, Professor: 2006 – present  
The University of Sydney, Visiting Professor: 2006  
The University of Tennessee, Associate Professor: 2000 – 2006  
The University of Tennessee, Assistant Professor: 1994 - 2000  
Arizona State University, Graduate Research and Teaching Assistant: 1991 - 1994  
Arizona State University, Co-Coordinator Introductory Financial and  
Managerial Accounting: 1989 - 1991  
Arizona State University, Teaching Assistant: 1988 - 1989

*Scholastic Honors*

CBER Faculty Fellow, University of Tennessee: 2005 - present  
Richard D. Sanders Award for Leadership in Executive Education, University of Tennessee: 2006  
Physician Executive MBA, Outstanding Teaching Award, University of Tennessee: 2005  
Physician Executive MBA, Outstanding Faculty Member, University of Tennessee: 2004  
Accounting Educator of the Year, Tennessee Society of CPAs: 2003  
Finalist for John Moore Award, University of Tennessee: 2003  
Physician Executive MBA, Outstanding Faculty Member, University of Tennessee: 2002  
William B. Stokely Distinguished Scholar: 2002 - present.  
Gregory H. Dobbins Outstanding Teaching & Research Award, University of Tennessee: 2002.  
Innovations in Teaching Award, University of Tennessee: 2001.  
Physician Executive MBA, Outstanding Teaching Award, University of Tennessee: 2000  
Physician Executive MBA, Outstanding Faculty Member, University of Tennessee: 2000  
Pugh & Co., P.C., Accounting Faculty Excellence Award (Research), University of Tennessee: 2000  
Innovation in Accounting Education Award, American Accounting Association: 1999  
Accounting Scholar Award (2000-2001), University of Tennessee: 1999  
Physician Executive MBA, Outstanding Faculty Member, University of Tennessee: 1998  
Pugh & Co., P.C., Accounting Faculty Excellence Award (Teaching), University of Tennessee: 1998  
S. Herbert Rhea, Faculty Innovators Award, University of Tennessee: 1998  
Allen H. Keally Teaching Award, University of Tennessee: 1997  
Undergraduate Faculty Advising Award, University of Tennessee: 1996  
Finalist for Allen H. Keally Teaching Award, University of Tennessee: 1996

Outstanding Graduate Teaching Assistant, Arizona State University: 1990  
Outstanding Graduate Student in Finance, Arizona State University: 1990  
Evans Scholarship, Evans Scholars Foundation: 1976

#### *Professional Affiliations*

Member: American Accounting Association  
American Institute of Certified Public Accountants  
Wisconsin Institute of Certified Public Accountants  
Tennessee Society of Certified Public Accountants

## **RESEARCH ACTIVITIES**

#### *Published / Accepted Referred Articles*

Audit Quality and Properties of Analysts' Earnings Forecasts (with Tony Kang and Jong-Hag Choi),  
Forthcoming *The Accounting Review*

A Within Firm Analysis of Current and Expected Future Audit Lag Determinants (with Jon Woodroof and DeWayne Searcy), *Journal of Information Systems* (Spring 2006): 65 – 86.

Death of CEOs: Are Delays in Naming Successors and Successor Origin Associated with Subsequent Firm Performance? (with David Dawley, Richard Riley and Ya-wen Yang), *Journal of Managerial Issues* (Spring 2006): 32 - 46.

Musings on Corporate Governance, Academic Research, and Our Role in Enhancing the Value of Our Academic Accounting Profession, *Indian Accounting Review*, Indian Accounting Association Research Foundation (December 2005): 16 - 24.

The Value of an Heir Apparent in Succession Planning (with Richard Riley and Ya-wen Yang),  
*Corporate Governance: An International Journal* (March 2005): 168-177.

Continuous Audit: The motivations, benefits, problems, and challenges identified by partners of a Big 4 accounting firm, 2003 36<sup>th</sup> *Hawaii International Conference on System Sciences Proceedings—Track 7* (with DeWayne Searcy and Jon Woodroof), <http://computer.org/proceedings/hicss/1874/1874toc.htm>, Abstract and PDF file (pages 1-10) electronic table of content page 210.

The predictive ability of geographic segment disclosures of U.S. companies: SFAS 14 versus SFAS 131 (with Nancy Nichols and Donna Street), *Journal of International Accounting Research* (Volume I, December 2002): 31-44.

Further evidence on the auditor's going concern report: The influence of management plans (with S. Kaplan and K. Krumwiede), *Auditing: A Journal of Practice and Theory* (March 2001): 13-28.

The Effect of Compensation Mix on Discretionary Accruals and the Informativeness of Earnings (with R. Riley and A. Nagy), *Journal of Corporate Communications* (2000), (on-line journal--<http://www.corpcomm.org>): pages 1-32.

Management Plans and SAS No. 59 Going Concern Resolutions (with R. Riley and K. Pany), *Advances in Accounting* (Volume 17, 2000): 187-203 .

Client satisfaction and big 6 audit fees (with J. Carcello, D. Hermanson, and R. Hermanson), *Contemporary Accounting Research* (Winter 1999): 587-608.

Using non-financial information to predict financial performance: The case of the U.S. airline industry (with D. Riley), *Journal of Accounting, Auditing, and Finance* (Winter 1999): 29-56.

SAS No. 59: Going Concern Evidence (with Kurt Pany and Richard Riley), *The CPA Journal* (July 1999): 52.

The determinants of the deferred tax allowance account under SFAS 109 (with J. Williams and T. Eaton), *Accounting Horizons* (March 1998): 63-78.

The determinants of audit client satisfaction among clients of big 6 firms (with J. Carcello, D. Hermanson, and R. Hermanson), *Accounting Horizons* (March 1997): 7-24.

Value implications of supplemental disclosures - The case of unfilled order backlogs, *Advances in Accounting* (Volume 14, 1996): 61-84 .

Alternative income determination rules and earnings usefulness: The case of R&D costs (with M. Loudder), *Contemporary Accounting Research* (Fall 1995): 185-205.

Understanding limitations of lawyers' letters as audit evidence (with K. Pany), *Journal of Accountancy* (February 1995): 61-67.

A test of the usefulness of geographical segment disclosures (with J. Boatsman and D. Patz), *Journal of Accounting Research* (Supplement 1993): 46-64.

#### *Submitted/In-Process Articles*

Transparency in the Non-Profit Sector: An Empirical Examination (with Del DeVries and Jing Lin), revising for second round at *Contemporary Accounting Research*.

Audit Quality and Properties of Analysts' Earnings Forecasts (with Jong-Hag Choi, Tony Kang, and Young Kwan), under third review at *The Accounting Review*.

The Value Relevance of SFAS 131 Quarterly Segment Disclosures (with Nancy Nichols and Donna Street), under first review at *Accounting Horizons*.

An Empirical Trend Analysis of the 1999 Korean Omnibus Cartel Repeal Act on Big 5/Non-Big 5 Audit Fees and Initial Audit Engagements using Audit Hours and Audit Fees Per Hour (with Jung Wha Lee University of Sydney and Lian Hua Jin Yonsei University), under second review at *Journal of International Accounting, Auditing, and Taxation*.

Do Firms Optimally Invest in the Board of Directors and Governance Committees? (with Brian Carver and Terry Neal), under first review at the *Journal of Accounting and Economics*.

The Value of Reliability and Maintenance (with Richard Riley and Giorgio Gotti), work in progress (data collected).

#### *Published / Accepted Book Chapter/Entries*

Encyclopedia of Health Care Management (financial and ABC accounting entries), Mike Stahl-editor, Sage Publishers, 2004: 6-7, 212-213.

Measuring Business Performance (Chapter 6), The Physician's Essential MBA, Aspen Publishers, 1999: 115-133.

#### *Published / Accepted Articles (Non Refereed)*

Editorial – Closing the GAAP – A Perspective on the New International Financial Reporting Environment, EY Faculty Connection, Ernst & Young LLP (Winter 2005, Issue 12): 1-2.

Keynote Address – Musings on Corporate Governance, Academic Research, and Our Role in Enhancing the Value of Our Academic Accounting Profession, Conference Proceedings, Seventh International Accounting Conference, Indian Accounting Association Research Foundation (2005), Calcutta, India: 1-4.

Editorial—IASCF Constitutional Review: A Time to Support Independent Standard Setting and Academic Representation (with Donna Street), *Journal of International Accounting Research* (Volume 3, No. 1, 2004): xiii – xv.

Assessing the financial viability of a clinical exercise laboratory (with Edward Diamond and Kim French), *ATS Practice Tips*, <http://www.thoracic.org/practioners/tips/tips0903.asp> (September 2003): 1-5.

Faculty Musings: Has the Accounting Regulation Pendulum Swung Too Far?, Bill Judge-editor, University of Tennessee, 2003: 3-4.

The 1999 AAA Innovation in Accounting Education Award—The Master of Accountancy Business Core and The Marketplace, *The Accounting Educator*, Volume IX, No.1 (Fall 1999): 3-4.

Economic Evaluation of Investments in Reliability and Maintenance Improvement Projects (with J. A. Bontadelli), 1999 Maintenance and Reliability Conference (MARCON) Proceedings: 121-132.

#### *External Committee Reports:*

Federated School of Accountancy’s Response on the Implications for Graduate Accounting Education of the AAA’s Accounting Education: Charting the Course through a Perilous Future, 2001 FSA Curriculum Content Committee, Bruce Behn (Chair), David Campbell, Gregory Carnes, Lester Heitger, Danny P. Hollingsworth, D. Gerald Searfoss, David E. Stout, and Dennis F Togo, (Fall 2001): 1-8.

#### *Research Presentations*

The determinants of transparency in nonprofit organizations: An exploratory study (with Del DeVries and Jing Lin), presented at Singapore Management University, Singapore (May 2005).

The determinants of transparency in nonprofit organizations: An exploratory study (with Del DeVries and Jing Lin), presented at Nanyang Technological University, Singapore (May 2005).

The determinants of transparency in nonprofit organizations: An exploratory study (with Del DeVries and Jing Lin), presented at Hong Kong University of Science and Technology, Hong Kong (May 2005).

The determinants of transparency in nonprofit organizations: An exploratory study (with Del DeVries and Jing Lin), presented at University of Alabama, Tuscaloosa (April 2005).

The determinants of transparency in nonprofit organizations: An exploratory study (with Del DeVries and Jing Lin), presented at Oklahoma State University, Stillwater (April 2005).

Using non-financial information to predict financial performance: The case of the U.S. airline industry (with D. Riley), presented at the University of Oregon, Eugene, Oregon (June 1998).

Using non-financial information to predict financial performance: The case of the U.S. airline industry (with D. Riley), presented at the AAA 1997 National Meeting, Dallas, TX (August 1997).

Management plans, restructuring, and SAS 59 going concern resolutions (with K. Pany and R. Riley), presented at the AAA 1997 National Meeting Forum Sessions, Dallas, TX (August 1997).

Further evidence on the auditor’s going concern report: The influence of forward-looking information (with S. Kaplan and K. Krumwiede), presented at the AAA 1996 National Meeting Forum Sessions, Chicago, Illinois (August 1996).

The determinants of the deferred tax allowance account under SFAS 109 (with J. Williams and T. Eaton) presented at the AAA Southeast Regional Meeting, Richmond, Virginia (April 1996).

Audit fees: The effect of client satisfaction, big six audit firm, and corporate controller work experience (with Joe V. Carcello, Dana R. Hermanson, and Roger H. Hermanson), presented at the AAA 1995 National Meeting, Orlando, Florida (August 1995).

Value implications of supplemental disclosures: The case of unfilled order backlogs, presented at the Second International Conference on Contemporary Accounting Issues, Taipei, Taiwan (July 1995).

A test of the usefulness of geographical segment disclosures (with James R. Boatsman and Dennis H. Patz), presented at the *Journal of Accounting Research* International Conference, Chicago, Illinois (May 1993).

#### *Funding Received*

2002 Department of Accounting and Business Law, Summer Research Support; \$15,000.

2002 Innovative Technology Center, Teaching with Technology Grant (with D. DeVries and J. Woodroof); \$15,000

1998/1999 CBA Faculty Research Council; \$8,000

1995 SARIF Summer Graduate Research Assistantships Award (with R. Riley); \$3,000.

1995 UTK Career Enhancement Award; \$1,800.

## TEACHING

#### *Courses Taught at The University of Tennessee*

<u>Course</u>	<u>Year</u>
Business Core MAcc	97, 98, 99, 00, 01, 02, 03, 04, 05, 06, 07
Executive MBA	96, 97, 98, 99, 00, 01, 02, 03, 04, 05, 06, 07
Physician Executive MBA	98, 99, 00, 01, 02, 03, 04, 05, 06, 07
Taiwan Executive MBA	95, 97, 98, 99, 00, 01, 02
Professional MBA	00, 01, 02, 03, 04, 05, 06, 07
Aerospace MBA	04, 05, 06, 07
Business Simulation	Summer 97
Financial Reporting II	Fall 95, 96
Ph.D. Seminar (Capital Markets)	Spring 96, 00, 03, 05, 07
Financial Reporting I	Spring 95
Financial Reporting I	Fall 94

#### *Courses Taught at Arizona State University*

<u>Course</u>	<u>Year</u>
Advanced Accounting	Spring 94, Summer 94
Intermediate Financial Accounting I	Summer 93
Intermediate Financial Accounting II	Fall 91, Spring 92
Intermediate Financial Accounting II	Summer 90, 91, 92
Introductory Managerial Accounting	Spring 89
Introductory Financial Accounting	Fall 88

## INSTITUTIONAL SERVICE

#### *External Committee Assignments*

American Institute of Certified Public Accountants

Member: PreCertification Education Executive Committee, 2007 – 2009

Member: Bea Sanders Award Committee for ELS, 2007 - 2008

American Accounting Association

Membership Strategic Initiative: Co-leader with Elizabeth Oliver, 2007 - 2008  
Member: AAA Environmental Scanning Task Force, 2007-2008  
Chairperson: AAA Membership Committee, 2005-2007  
Member: AAA Accounting Education Committee, 2003-2005  
Member: AAA Annual Program Advisory Committee, 2001  
Member: Ernst & Young Innovation in Accounting Education Award, 2001  
Member: Deloitte & Touche Wildman Medal Award Committee, 2000

Federation of Schools of Accountancy

President, 2007 -2008  
President Elect, 2006-2007  
Secretary, 2004-2006  
Chairperson: Annual Program Committee, 2003  
Chairperson: Curriculum Content Committee, 2001

International Accounting Section (AAA): 1994-present

Chairperson: Nominations Committee, 2006-2007  
Immediate Past President, 2005-2006  
President, 2004-2005  
Vice President – Academic, 2003-2004  
Treasurer, 2001-2003  
Chairperson: Annual Program Committee, 2001  
Member: Nominations Committee, 1999  
Chairperson: Southeast Regional Coordinator, 1998  
Chairperson: Liaison with Section Journal, 1996  
Member: Research Thrust Committee, 1996  
Member: Outstanding Dissertation Award Committee, 1996

Financial Reporting Section (AAA): 1994 – present

*Departmental Committee Assignments*

Recruiting Committee: 2005 - present  
Ph.D. and Research Committee: 1994 - present  
Technology Committee: 1995 - present  
Strategic Planning Committee: 1996 – 1999, 2001-present  
Professional Programs Committee: 1996 - present  
Undergraduate Programs Committee: 1994 - 1996, 1998

*COB Committee Assignments*

CBA Faculty Advisory Council, 2005 - present  
CBA Teaching and Advising Improvement and Recognition Committee, Chair: 2004 - present  
CBA Associate Dean for Executive Education Search, Chair: 2003  
CBA EMBA Directors' Review Committee: 2001  
CBA Restructuring Committee: 2001, 2002  
CBA Dean Search Committee: 2001  
Taiwan Program Review Committee Chair: 2000  
CBA Faculty Advisory Council: 1999-2001  
Assistant MBA Dean Search Committee: 1999  
Glocker Renovation, Executive Education: 1999  
MBA Core Advisor: 1996 - 1999  
Telecommunications Task Force: 1995 - 1996

*Ph.D. Chairman*

Giorgio Gotti, (International, Accounting Department, 2007), University of Massachusetts - Boston  
Jing Lin, (International, Accounting Department, 2007), St. Joseph's University, (Philadelphia)  
Ya-wen Yang, (Financial, Accounting Department, 2003), University of Miami (FL)  
Richard Riley, (Financial, Accounting Department, 1998), West Virginia University

*Ph.D. Committee Member*

Xin Zhang (Portfolio Modeling, Management Science Department, In Progress)  
Stacy Mastrolia (Corporate Governance, Accounting Department, In Progress)  
Brian Carver (Corporate Governance, Accounting Department, In Progress)  
Carl Hollingsworth (Corporate Governance, Accounting Department, 2007), Clemson University  
Hui Chen (Managerial, Accounting Department, 2005), University of Colorado - Boulder  
Seung-Woog Austin Kwag (Analysts' Behavior, Finance Department, 2002), Utah State University  
DeWayne Searcy (Managerial, Accounting Department, 2002), University of Miami (FL)  
Doug Roberts (Systems, Accounting Department, 2002), Appalachian State University  
Laura Gniatczyk (Compensation, I. O. Psychology Department, 1999), Meritor Automotive  
LeAnn Luna (Tax, Accounting Department, 1999), UNC-Wilmington  
Joel Ryman (Strategy, Management Department, 1999), UNC-Wilmington  
Al Nagy (Auditing, Accounting Department, 1999), John Carroll University  
Terry Neal (Auditing, Accounting Department, 1998), University of Kentucky  
Yvonne Stewart (Tax, Accounting Department, 1997), Wake Forest University  
Tim Eaton (Financial, Accounting Department, 1996), Marquette University  
Kip Krumwiede (Managerial, Accounting Department, 1996), Washington State University

*University Honors Program - Senior Project Advisor*

David Tangren (2000), The Impact of IMF Aid on the Environment: Different Aspects and Analysis of the Potential Impact of the HIPC Initiative on Three Nations: Bolivia, Uganda, and Vietnam.

*Junior Faculty Development Program Mentor (funded by US Department of State, Bureau of Educational and Cultural Affairs)*

Bakhyt Kobesso, Kazakhstan (2004-2005)  
Dina Timoeva, Russia (2003 – 2004)  
Andrey Haustov, Krygyzstan (2001-2002)

*External Service-Research*

Co-editor: *Journal of International Accounting Research*: 2003 - 2004  
Associate Editor: *Journal of International Accounting Research*: 2001-2003  
Associate Editor: *Issues In Accounting Education*: 2001-2004  
Editorial Board: *Journal of International Accounting, Auditing, and Taxation*: 2005 - 2007  
Editorial Board: *Advances in Accounting*: 1995 – 2000, 2005 - 2006  
Editorial Board: *Issues in Accounting Education*: 1998 – 2000  
Ad hoc referee, *Journal of International Financial Management and Accounting*, 2007  
Ad hoc referee, *Issues in Accounting Education*: 2007  
Ad hoc referee, *Research in Accounting Regulation*: 2007  
Ad hoc referee, *Managerial and Decision Economics*: 2006  
Ad hoc referee, *Journal of International Accounting Research*: 2005 - 2007  
Ad hoc referee, *Advances in Accounting Education*: 2005  
Ad hoc referee, *Auditing: A Journal of Practice & Theory*: 2004-2005, 2007  
Ad hoc referee, *Journal of Accounting, Auditing, and Finance*, 1996 – 2002  
Ad hoc referee, *Contemporary Accounting Research*, 1998 – 2006  
Ad hoc referee, *Journal of Business Research*, 2000 – 2001

Ad hoc referee, *Accounting Education-An International Journal*, 2000 - 2001  
Ad hoc referee, AAA National Meeting (Financial Section), 1995, 1996, 2002  
Ad hoc referee, AAA National Meeting (International Section), 1995 - 2006  
Ad hoc referee, AAA National Meeting (Auditing Section), 1996 - 2000  
Ad hoc referee, AAA Southeast Regional Meeting, 1995, 1998 - 2002  
Ad hoc referee, Asian Academic Accounting Association, 2000  
Ad hoc referee, AAA International Research Conference, 1996, 1997, 1998  
Ad hoc referee, AAA International Section Midyear Meeting, 1998 - 2006  
Moderator, AAA International Section Midyear Meeting, 1999, 2000, 2001, 2002  
Moderator, AAA National Meeting, 2001, 2002  
Discussant: AAA National Meeting, 1995, 1998 - present  
Discussant: AAA Southeast Regional, 1996  
Discussant: Second Intl. Conference on Contemporary Accounting Issues, 1995.

#### *External Tenure/Promotion Evaluations*

Queensland University of Technology (2005)  
Monmouth University (2005)  
Oklahoma State University (2005)  
Northern Illinois University (2005)  
University of Oklahoma (2004)  
University of Washington - Tacoma (2004)  
University of New Hampshire (2003)

#### *External/Internal Service- Presentations Other*

Valuation of Intangible Assets, Law, Science, and Technology Seminar, University of Tennessee Law School (2007), Knoxville, TN.

Teaching Finance for Working Executives, FMA of Greater Knoxville, Club LeConte (2006), Knoxville, TN.

Valuation of Intangible Assets, Law, Science, and Technology Seminar, University of Tennessee Law School (2006), Knoxville, TN.

Overall International Convergence – What Does this All Mean (2006), Midwest Regional Meeting, Chicago, IL.

The Implications of Our Flat Research World, IAS Midyear Meeting (2006), Los Angeles, CA.

Knox County Board of Education Strategy Meeting, Globalization and Its Effect on Higher Education (2005), Townsend, Tennessee

Keynote Address, Indian Accounting Association Research Foundation 7<sup>th</sup> International Accounting Conference (2005), Calcutta, India

Valuation of Intangible Assets, Law, Science, and Technology Seminar, University of Tennessee Law School (2005), Knoxville, TN.

Valuation of Intangible Assets, Law, Science, and Technology Seminar, University of Tennessee Law School (2004), Knoxville, TN.

Sarbanes-Oxley Panel Discussion (with Ernst & Young, PricewaterhouseCoopers, Standard & Poor, Deloitte & Touche, and Office of Inspector General) (2003), TVA, Knoxville, TN.

34<sup>th</sup> Annual Department of Accounting and Information Systems Award Banquet Speaker, University of Wisconsin (2002), Madison, Wisconsin.

Ph.D. Teaching Symposium, Panel Discussion for UTK COB Ph.D. Students (with Jan Williams, Alex Miller, Sarah Gardial) (2002), Knoxville, TN

Federated Schools of Accountancy Annual Meeting, The State of Graduate Accounting Education (2001), Arlington, VA

AACSB Undergraduate Programs Conference, The Marketplace: Undergraduate Business Capstone Simulation (2001-two presentations), Dallas, Texas.

OR Manager Presentation, Activity Based Pathway Costing (2000), San Antonio, Texas

Maintenance and Reliability Center Conference, Articulating the Value of Reliability and Maintenance (1999), Knoxville, TN

AACSB Continuous Improvement Symposium, The MAcc Business Core and the Marketplace (1999), Minneapolis, MN

American Accounting Association National Meeting Presentation, The MAcc Business Core and the Marketplace (1999), San Diego, CA

OR Manager Presentation, Why Activity Based Costing Makes a Difference (1999), Powell, Tennessee

Federated Schools of Accountancy Annual Meeting, The MAcc Business Core and the Marketplace (1998), Savannah, Georgia

Pershing Yoakley & Associates Presentation, Technology and the Strategic Use of Information (1997), Knoxville, Tennessee