

**CHARLES D. BAILEY**

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<b>Position</b>	Professor of Accounting and Jackson E. Ramsey Centennial Chair of Business, James Madison University, as of Fall 2016 Professor of Accounting, The University of Memphis, 2003–2016. Previously Professor of Accounting, University of Central Florida, 1991–2003. Associate and Assistant Professor, The Florida State University, 1981–1991.
<b>Personal Data</b>	Excellent health, married, with one daughter in graduate school.
<b>Education</b>	Degrees from Georgia State University: Ph.D., 1981, Accounting M.P.A., 1980, Accounting M.B.A., 1973, Management B.B.A., 1969, Management
<b>Research Interests</b>	Professional judgment, ethical judgment/behavior, and judgmental forecasting. Effects of incentive pay. Personality effects. Cost forecasting with industrial learning curves. Statistical techniques.
<b>Business Experience</b>	1973–1978, Electrical Insulation Suppliers, Inc., 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.
<b>Certification</b>	Certified Management Accountant (1980).
<b>Professional Memberships</b>	American Accounting Association Institute of Management Accountants
<b>Honors</b>	Resident Faculty and Ethics Panel, 2016 MAS IMA Doctoral Colloquium George Johnson Preeminent Publication Award, U of Memphis, 2014 Innovative Research Award, 18 <sup>th</sup> Annual Ethics Symposium, 2013 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)**

“Psychopathy, Academic Accountants’ Attitudes towards Unethical Research Practices, and Publication Success.” Sole authored. *The Accounting Review* 90:4 (July 2015): 1307–1332.

“The ‘Big-Five Personality Traits’ and Accountants’ Ethical Intention Formation.” With Shahriar Saadullah. *Research on Professional Responsibility and Ethics in Accounting* 18 (2014): 167–191.

“Perceptions of the Peer Review Process.” With Victoria Crittenden, Joe F. Hair, Jr., and Dana Hermanson. *Marketing Education Review* 22:3 (Fall 2012): 263–278.

“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.

Continued...

- Publications Cont'd** “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.
- “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, Models, and 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. (Cited in Horngren et al., *Cost Accounting*, and regular hits to my website for the software continue in 2014).
- “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.

Continued...

- Publications Cont'd** “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.
- “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.

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**Publications Cont'd** “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.

**Working Papers,  
Including Those  
Under Review**

“The Joint Effects of Narcissism and Psychopathy on Accounting Students’ Attitudes towards Unethical Professional Practices.” Sole authored. Preparing for submission to 2016 AAA Annual Meeting.

“A Model of Research Integrity and Oversight.” Sole authored. Presented at the 2015 AAA Meeting, Chicago.

“Effects of Performance-Based Pay and Performance Monitoring on Task Performance,” with Nicholas J. Fessler and Brian K. Laird. Preparing for likely submission to *Accounting Horizons*.

“Examining the Effects of Performance Monitoring and Performance-Based Pay on Honest Behavior,” with Nicholas J. Fessler and Brian K. Laird. Accepted for a poster session at the AAA 2016 Management Accounting Section (MAS) Meeting in Dallas, TX.

“Psychopathy and Accounting Students’ Attitudes towards Unethical Behaviors.” Sole authored. Appeared on the SSRN Top-Ten lists for several sections in 2013. Presented at both the 2014 Ethics Research Symposium and the 2014 AAA Annual Meeting (ABO Section), Atlanta, and at the Association for Moral Education 2014 Annual Conference, Pasadena, California, November 6, 2014. Submitted to *Behavioral Research in Accounting* December 2015.

“The Effects of Monitoring Intensity on Discretionary Task Effort, Volunteer Rates for Optional Tasks, and Effort on Optional Tasks,” with Brian K. Laird. Presented at the AAA MAS meeting, Orlando, 2014. Presented at the 2014 AAA Annual Meeting (MAS Section), Atlanta. Preparing for journal submission.

“Does Monitoring Affect the Agent’s Preference for Honesty?” with Brian K. Laird. Presented at the 2014 AAA Forensic and Investigative Accounting meeting, San Antonio. Presented at both the 2014 Ethics Research Symposium and the 2014 AAA Annual Meeting (ABO Section), Atlanta. Under review at *Research on Professional Responsibility and Ethics in Accounting*.

“An Analysis of Professionals’ Declining Response Rates to Studies Published in *Auditing: A Journal of Practice & Theory*.” With Porschia Nkansa (Ph.D. student). Presented at the 2015 AAA Auditing Research Conference, Miami.

**Main Current  
Research Projects**

Several projects are under way with coauthors. Two 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.

My most recent interest concerns the “Dark Triad” of personality factors—psychopathy, Machiavellianism, and narcissism—and their impact upon fraudulent and unethical activity. I received a 2013 college “summer grant” of \$4000 for a study of students’ psychopathy levels and attitudes towards unethical practices. One paper is under journal review and another completed in December 2015.

During the 2014–2015 period, I have worked with Brian Laird and Nick Fessler on an experiment exploring the joint effects of monitoring and incentive pay schemes on (1) productivity of analytical vs. creative tasks, and (1) honest behavior. Both Brian and I received internal funding from our universities. We are polishing and presenting the papers and working towards publication.

**Research  
Presentations  
at National  
Meetings  
(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.

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**Presentations at  
National  
Meetings cont'd.**

“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. At the 2010 Annual Meeting of the AAA, San Francisco.

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**Presentations at  
National  
Meetings cont'd.**

“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 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.

“Psychopathy, Academic Accountants’ Attitudes towards Unethical Research Practices, and Publication Success.” At a plenary session of the Joint Meeting of the Forensic and Investigative Accounting and Public Interest Section of the AAA, New Orleans, March 2013.

A revised version of the paper immediately above was presented at the 2013 CAAA Conference (Montreal) and at the 2013 AAA (Anaheim) Annual Meeting as well as the 18<sup>th</sup> Ethics Symposium, where it won the Innovative Research Award. It now is under revision for a second round at *The Accounting Review*.

“Does Monitoring Affect the Agent’s Preference for Honesty?” with Brian K. Laird. Presented at the 2014 AAA Forensic and Investigative Accounting meeting, San Antonio.

Five presentations at the 2014 Annual Meeting in Atlanta (see Working Papers heading, p. 5 above). They were in the Ethics Symposium and in the ABO and MAS Sections of the main meeting.

“Psychopathy and Accounting Students’ Attitudes towards Unethical Behaviors.” At the 40<sup>th</sup> Annual Conference of the Association of Moral Education, Pasadena, CA, November 6, 2014.

“A Model of Research Integrity and Oversight.” Sole authored. Presented at the 2015 AAA Meeting, Chicago.



**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.

Three papers with Shahriar Saadullah at the Southeast AAA Meeting, 2012:

- Do the “Big Five Personality Traits” Affect the Ethical Intention Formation of Accountants?
- Does Task Selection Mediate the Relationship Between Personality Traits and Job Performance?
- Does Supervisor’s Personality Affect the Support, Abuse, and Feedback Accountants Receive?

**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 the Defense Contract Audit Agency, university students, faculty, 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 master’s-level Controllorship course, a master’s-level Advanced Cost Accounting course, and undergraduate Cost Accounting (both online and in a regular classroom).

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 eight:

- 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)

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## Teaching ...

UCF, 1997: Sanjay Gupta (Professor and Associate Dean, Valdosta State)  
Memphis, 2011: Shahriar Saadullah (Asst. Professor, Qatar University).  
Memphis, 2014: Brian Laird; grant from IMA Research Foundation  
(Assistant Professor, Arkansas State University).  
Memphis, 2016: Porschia Nkansa (KPMG Scholar and AICPA grant  
recipient; IIA Dissertation Grant \$10,000).  
Bentley University, 2016: Michael Ruff, (outside member).

## 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)  
Professionalism and Ethics Committee, Member, 2001–2002  
Minority Faculty Development Subcommittee, Member, 2000–2001  
Regular reviewer/discussant, research meetings and Symposia on Ethics

### University Service:

- Elected to University Faculty Senate, 2013–2015; 2015–2017.
- Elected to College Promotion & Tenure Committee, 2013–2014.
- Chair of Promotion and Tenure Committee, School of Accountancy, 2011–2012.
- Chair of the Faculty Senate's Faculty Grievance Committee, University of Memphis, 2008–2015.
- Ph.D. Coordinator for School of Accountancy, 2003–2009. Re-started program after a seven-year hiatus.
- 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:

Inaugural Editor, *Journal of Forensic Accounting Research*, term October 2014–2017, renewable. Associate Editor, *Journal of Accounting Education*, 2013–2015. Associate Editor, *Issues in Accounting Education*, 2010–2012. Editor, 2000–2001, *ABO Reporter*. Currently serving on editorial boards of *Accounting Horizons*, *Advances in Accounting Behavioral Research*, *Research on Professional Responsibility and Ethics in Accounting*, and *Global Perspectives on Accounting Education*. Served on the editorial boards of *Advances in Accounting*, *Accounting and the Public Interest*, *Managerial Finance*, and *The Accounting Educators' Journal*. Have also reviewed for *The Accounting Review*; the *Journal of Accounting, Auditing and Finance*; *Management Science*; *Decision Sciences*; *Behavioral Research in Accounting*; *Journal of Research in Personality*; *Ethics & Behavior*; *IIE Transactions*; the *European Journal of Operational Research*; *Omega*; the National Science Foundation; Social Sciences and Humanities Research Council of Canada, and others.

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**Service cont'd.**

Typically serve as reviewer of promotion/tenure applicants for one or more universities annually.

Arranged and coordinated the annual Mid-South Doctoral Consortium between The University of Memphis, The University of Mississippi, and Mississippi State University, for 2008 and 2012.

Local Arrangements Coordinator, 1996 annual Decision Sciences Institute Meeting, Orlando.

Served as faculty advisor to the Billiards Clubs at FSU and UCF.