

**Richard B. Dull, Ph.D., CPA/CFF, CISA, CFE**

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***ACADEMIC EXPERIENCE – TENURE TRACK***

*Full Professor of Accounting* (with tenure) (2015-present)  
GoMart Professor in Accounting Information Systems (2015-present)  
Chair – Department of Accounting (2015-present)  
*Associate Professor of Accounting* (2011-2015)

[West Virginia University, Morgantown, WV, USA](#)

Department of Accounting

- Chair of department with 15 full-time faculty members
  - Academic and fiscal responsibility for the department
  - Programs include undergraduate, two masters (accounting and online-forensics), and PhD.
- Teach Accounting Information Systems and Forensic Accounting
  - Including emphasis on controls
  - Fraud prevention and detection
  - Hands-on ERP cases
- Co-developed/teach a 5-week, Coursera MOOC (massive open online course)
  - Forensic Accounting and Fraud Examination
  - First course offering included over 18,000 students from 183 countries
  - Course reformatted for continuous offering in 2015
- Co-led study abroad courses for MBA students
- Current research in the areas
  - Continuous monitoring and assurance of accounting information
  - Current and emerging technologies related to accounting decisions
  - Student learning dimensions and accounting education

*Associate Professor of Accounting* (with tenure) (2007-2011)

*Assistant Professor of Accounting* (2001-2007)

[Clemson University, Clemson, SC, USA](#)

School of Accountancy and Finance

- Taught Accounting Information Systems (undergraduate and graduate)
  - Including business processes, controls, and systems development
  - Forensic accounting and technology
- Researched/published articles on academic and professional topics

*Assistant Professor of Accounting* (1997-2001)

[Indiana University, Indianapolis, IN, USA](#)

Kelley School of Business - Indianapolis

- Taught Principles of Accounting and AIS (undergraduate and graduate)
- Developed initial tenure-track research program

## **ACADEMIC EXPERIENCE – OTHER**

*Lecturer* (2013-2015 fall semesters)

[Reykjavik University, Reykjavik, Iceland](#)

School of Business

- Taught a graduate course in Accounting Fraud and Forensics
  - Compressed into two, three-day weekends
  - Fall semester each year

*Fulbright Scholar* (Sept. 2008- Feb. 2009)

[University of Dubrovnik, Dubrovnik, Croatia](#)

Faculty of Economics

- Co-taught financial accounting course, including technology in accounting
- Worked on research projects related to student learning

*Graduate Teaching Assistant (while pursuing Ph.D.)* (1994-1997)

[Virginia Tech, Blacksburg, VA, USA](#)

Department of Accounting & Information Systems

- Taught multiple sections of Principles of Accounting I and II
- Provided Local Area Network support to Department of Accounting, including installation of file server, upgrade of workstations, and installation of software

*Visiting Lecturer/Instructor* (PT 1987-1989/FT 1989-1994)

[High Point University, High Point, NC, USA](#)

- Taught a wide range of classes related to accounting and business

## **EDUCATION**

*Doctor of Philosophy in Business [Accounting- Information Systems]* 1997

[Virginia Tech, Blacksburg, VA](#)

Dissertation title: *A visual approach to information systems: an investigation of the momentum of accounting wealth changes.*

*Master of Business Administration [Accounting]* 1982

[University of North Carolina at Greensboro](#)

*Bachelor of Business Administration [Accounting]* 1980

*Bachelor of Science [Computer Applications]* 1980

[Harding University, Searcy, AR](#)

## **PROFESSIONAL EXPERIENCE SUMMARY**

*President/Partner* (1992-1994)

[Intelligent Technologies, Inc., Greensboro, NC](#)

[Successor to Weathersby Dull Bostian & Waynick, CPAs from 1986 through 1992]

- Founding partner/owner. Played a decisive role in the start-up and success of the firm by participating in all phases of management, marketing and client service

Accountant/Senior Consultant (1983-1986)

[McGladrey Hendrickson & Pullen, CPAs, Greensboro, NC](#)

- Auditor and management consultant
- Client served ranged from small enterprise to publically traded

Computer Programmer/Senior Programmer (1980-1982)

[Cone Mills Corporation, Greensboro, NC](#)

- Member of project teams that developed and maintained accounting systems
- Frequently interfaced with system users and top management to determine and resolve system needs

## **PUBLICATIONS - JOURNAL**

- The Effect of SEC Approval of Social Media for Information Dissemination. With Jack Dorminey and Christian Schaupp. *Research in Accounting Regulation*, 27(2), 2015.
- Achievement Goal Theory: The Relationship of Accounting Students' Goal Orientations with Self-efficacy, Anxiety, and Achievement. With Lydia L.F. Schleifer and Jeffrey McMillan. *Accounting Education: an international journal*, 24(2), 2015, 152-174.
- Secure Information Market: A Model to Support Information Sharing, Data Fusion, Privacy, and Decisions. With Bonnie Morris, Virginia Kleist, and Cynthia Tanner. *Journal of Information Systems*, 28(1), Spring 2014, 269-285.
- What gets monitored gets detected: Continuous monitoring ideas for small and medium entities. *Journal of Accountancy* 217 (2), 2014, 32-34, 36-37, 8.
- Considering Information System Acceptable Use Policies and Ethical Issues. With Bonnie W. Morris; Virginia Franke Kleist. *IMA Educational Case Journal* 6(3) Art 2, September 2013, 1-5.
- Identifying Ontological Modifications to the Resource-Event-Agent (REA) Enterprise Ontology Using a Bunge-Wand-Weber Ontological Evaluation. With David Tegarden and Christian Schaupp. *Journal of Information Systems*, 27(1), Spring 2013, 105-128.
- A Framework for the Pedagogy of Accounting Ethics. With Barbara Apostolou and Lydia Schleifer. *Accounting Education: an international journal* 22(1), 2013, 1-17.
- Metacognition and Performance in the Accounting Classroom. With Lydia Schleifer. *Issues in Accounting Education* 24(3), August 2009, 339-367.
- Transferable Team Skills for Accounting Students. With Frances Kennedy. *Accounting Education: an International Journal* 17(2), June 2008, 213-224.
- ACTIVE: A Proposal for an Automated Continuous Transaction Verification Environment. With David Tegarden and Lydia Schleifer. *Journal of Emerging Technologies in Accounting* 3, 2006, 81-96.
- Evaluating the Importance of Competencies within Accounting Information Systems Curricula. With Sally Webber, Barbara Apostolou, and John Hassell. *Review of Business Information Systems* 9(2), Spring 2005, 1-11.
- Using Control Charts to Monitor Financial Reporting of Public Companies. With David Tegarden. *International Journal of Accounting Information Systems* 5, 2004, 109-127.
- Web-Based Financial Statements: Hypertext Links to Footnotes and Their Effect on Decisions. With Allan Graham and Amelia Baldwin. *International Journal of Accounting Information Systems* 4, 2003, 185-203.
- Online Financial Calculators. With Lydia Schleifer. *CPA Journal* July 2003, 30-35.
- Intelligent visualizations: using artificial intelligence to improve accounting decisions. With Julie Brande Earp. *New Review of Applied Expert Systems and Emerging Technologies*, 6, 2000, 57-64.

- A Comparison of Three Visual Representations of Complex Multi-Dimensional Accounting Information. With David Tegarden. *Journal of Information Systems*, 13(2), Fall 1999, 117-131.
- Convert to Roth IRA? Roth Ira Conversions During The Distribution Phase in the Absence of Income Averaging. With Jordan H. Leibman, Neal J. Rothman. *Personal Financial Planning*, 12(1), November/December 1999, 21-28.
- Not So Fast: Full Conversions of Retirement Accumulations to Roth IRAs Can Be Costly. With Jordan H. Leibman, Neal J. Rothman. *The Roth IRA Web Site* (<http://www.rothira.com/>). December 1998.

### **PUBLICATIONS – TEXTBOOKS, CHAPTERS & EDITOR**

- *Forensic Accounting and Fraud Examination: Knowledge, Skills and Abilities* (1st Edition, with Richard Riley, WVU Press, Morgantown, WV. ISBN# 978-1-943665-25-9 <http://wvupressonline.com/node/624>).
- *Accounting Information Systems, 10<sup>th</sup> Edition*, with Ulric J. Gelinas, Jr. and Patrick Wheeler, South-Western/Cengage Learning. 2014. Textbook. ISBN# 113393594X.
- *Accounting Information Systems, 9<sup>th</sup> Edition*, with Ulric J. Gelinas, Jr. and Patrick Wheeler, South Western/Cengage Learning. 2012. Textbook. ISBN# 0538469315.
- *Accounting Information Systems, 8<sup>th</sup> Edition*, with Ulric J. Gelinas, Jr., South-Western/Cengage Learning. 2010. Textbook. ISBN# 0324663803.
- *Accounting Information Systems, 7<sup>th</sup> Edition*, with Ulric J. Gelinas, Jr., Thomson/South-Western. 2008. Textbook. ISBN# 0324378823.
- *Collected Papers of the Sixteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*. Ed. by Carol E. Brown, Amelia Baldwin and Richard Dull. 2007.
- Chapter: Visual Representations of Accounting Information. With David Tegarden. Pages 149-166, in *Business Intelligence Techniques: A Perspective from Accounting and Finance*, eds. M Anandarajan, A. Anandarajan and C.A. Srinivasan. 2004. Springer-Verlag: Berlin, Heidelberg, New York.

### **PUBLICATIONS – PRECEEDINGS**

- Aggregation of Enterprise Data for Assurance and Decisions. With David Tegarden and Lydia L.F. Schleifer. In *Collected Papers of the Eighteenth Annual Research Workshop on: Strategic and Emerging Technologies Research Workshop*. Ed. By Amelia A. Baldwin, Carol E. Brown and Guido Geerts. 2009. 1-8.
- Using Fisheye Views for Analysis of Financial Information. With David Tegarden. In *Collected Papers of the Fourteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*. Ed. by Carol E. Brown and Andy Lymer. 2005. 1-4.
- ACTIVE: A Continuous Confirmation Environment. With David Tegarden and Lydia Schleifer. In *Collected Papers of the Thirteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*. Ed. by Carol E. Brown and Bonnie Morris. 2004. 105-112.
- The Effects of Auditor Involvement and Institutional Risk on the Implementation of Continuous Monitoring of Online Financial Information Systems. With Eric Johnson. In *Collected Papers of the Tenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*. Ed. by Carol E. Brown. 2001. 143-146.

- The Effect of Positive and Negative Information in Notes to Web-Based Financial Statements. With Amelia A. Baldwin and Allan W. Graham. Pages 864-867, in *Usability Evaluation and Interface Design. Cognitive Engineering, Intelligent Agents and Virtual Reality, Volume 1*. Ed. by Smith, Salvendy, Harris & Koubek. 2001: Larwence Erlbaum Associates, Inc.
- Visualization of Complex Multi-Dimensional Accounting Information. With David P. Tegarden. Presentation and *Proceedings of the Association for Information Systems*, Baltimore, August 1998.
- Web Based Financial Statements: Hypertext Links and Their Effect on Decision-Making. With Allan W. Graham. In *Collected Papers of the Seventh Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*. Ed. by Carol E. Brown. 1998. 19-22.
- A Visual Approach to Accounting Information Systems: Representations of the Force and Momentum of Accounting Wealth Changes. Presentation and *Proceedings of the Association for Information Systems*, Phoenix, Arizona, August 1996.
- Using Scientific Visualization to Improve Financial Decision Making. With T.J. Hess. Presentation and *Proceedings of the Association for Information Systems*, Phoenix, Arizona, August 1996.

### **OTHER SELECTED RESEARCH PRESENTATIONS**

- Considering Information Systems Acceptable Use Policies and Ethical Issues. With Bonnie Morris and Virginia Kleist. Presented at the AAA's IS/SET 2013 Midyear Meeting. Ft. Lauderdale, FL, January 2013.
- Aggregation and Disaggregation of Information: Implications for the Continuous Audit. Presented at the 17<sup>th</sup> World Continuous Auditing & Reporting Symposium. Thessaloniki, Greece, May 2009.
- The Marriage of the Auditor and Tomorrow's ERP System: Destiny or Just a Dream? Presented at the 17<sup>th</sup> World Continuous Auditing & Reporting Symposium. Crete, July 2008.
- Partner Success with College Hires. Panelist at Microsoft Dynamics' Convergence, Orlando, March 2008.
- Automatic Confirmations-an Update. Panelist at the 14th World Continuous Auditing & Reporting Symposium. Newark, NJ, November 2007.
- The inclusion of the audit process in a re-engineered enterprise system. Presented at the Workshop on 3rd Generation Enterprise Resource Planning Systems; in conjunction with the Academic Pre-conference at Microsoft's Dynamics Convergence. Copenhagen, Denmark, October 2007.
- Digital Dashboard for Multivariate continuous Monitoring in an Assurance Environment. With David P. Tegarden. Presented at the 13th World Continuous Auditing & Reporting Symposium. Ferrara, Italy, June 2007.
- Metacognition and Performance in the Accounting Classroom. With Lydia L.F. Schleifer. Presented at the 2006 AAA Annual Meeting. Washington, DC, August 2006.
- A Realistic, Integrated Model for Business Education: Using an ERP System across Courses and Departments. Presented at the AIS Educator Conference 2006. Estes Park, CO, June 2006.
- Using Visualizations to Resolve Issues from Aggregation of Financial Information. Presented at the 11th World Continuous Audit Symposium. Sao Paulo, Brazil, May, 2006.
- Multi-Dimensional Accounting Information Systems and Continuous Assurance. Presented at the Tenth Continuous Auditing and Reporting Symposium. Newark, November 2005.
- ACTIVE: A Proposal for an Automated Continuous Transaction Verification Environment. Presented at the Seventh International Continuous Auditing Symposium, in Monaco, March 2004.

- Using Control Charts to Monitor Financial Reporting of Public Companies. Presented at the University of Waterloo Centre for Information Systems Assurance's Conference on Governance, Transparency and Integrity: The Role of IT. Toronto, October, 2003.
- Continuous Auditing of Financial Information Systems: Perceptions by Auditor type. Presented at the AAA Annual Meeting, Honolulu, August 2003.
- Monitoring Accounting Information via Control Charts. Presented at Information Resources Management Association 2003 International Conference. Philadelphia, May 2003.
- The Application of a Business Team Model to Student Teams: Enabling Performance and Career Preparedness. With Frances Kennedy. Presented at the AAA Annual Meeting, San Antonio, August, 2002.
- The Effects of Auditor Type and System Risk on Implementation of Continuous Monitoring of Financial Information Systems. With Eric Johnson. Presented at the Fourth Continuous Auditing and Reporting Symposium, Salford, UK, April 2002.

### **KEYNOTE PRESENTATIONS**

- Observations from the changing world of accounting education: is technology our friend or foe?," Presented (May 7, 2015) at the Accounting Education SIG of the British Accounting and Finance Association, Manchester, UK. Continuous Monitoring in Small and Medium Sized Enterprises. Presented (May 26, 2014) at the 30<sup>th</sup> World Continuous Auditing and Reporting Symposium, Reykjavik, Iceland.
- Opportunities and Threats that Should Concern AIS Faculty – How to Exploit Them, Using Our Unique Strengths. Presented (June 27, 2014) at the 16<sup>th</sup> Annual Accounting Information Systems Educator Conference, Golden, Colorado.

### **SERVICE – EDITORIAL**

- Editor - Journal of Information Systems (2014-2016 term)
- Senior Associate Editor - Accounting Education: an international journal (2012-Present)
- Editorial Board - Journal of Accountancy (2008-Present)

### **SERVICE TO THE PROFESSION**

- American Accounting Association:
  - AIS Section – President (2014-15)
  - IS Section – VP Academic/President-Elect (2013-14)
  - IS Section – Mid-year coordinator (2010)
  - AI/ET Section – President (2007-08)
  - AI/ET Section – President-Elect (2006-07)
  - AI/ET Section – Vice President (2005-06)
  - AI/ET Section – Secretary/Treasurer (2004-05)
  - Group discussion leader at the New Faculty Consortium (2008)
  - AIS (IS) and SET (AI/ET) sections, various committee memberships
- American Institute of Certified Public Accountants:
  - Assurance Services Executive Committee (2002-04)
  - Virtual Grassroots Panel (2005-06)
  - Subject Matter Expert/Reviewer for practice analysis survey (2006)
  - Subject Matter Expert for Workshop on entry level CPA Skills (2007)
  - BEC Subcommittee (CPA Exam content) (2007-10)
  - CPA Exam question writing and review (2011-13)

## ***SERVICE TO THE UNIVERSITY***

- West Virginia University
  - Department PhD Committee (2011-12)
  - Department Recruiting Committee (2011-12)
  - Department External Affairs and Outreach Committee (2013-Present)
  - Department Accreditation Committee (2013-Present)
  - College Technology Committee (2012-Present)
  - University Academic Computing Advisory Committee (2013-Present)
- Clemson University:
  - University Course Management Software Task Force
  - School of Accountancy & Legal Studies Recruiting Committee
  - School of Accountancy & Legal Studies Advisory Committee
  - School of Accountancy & Legal Studies Curriculum Committee (Chair 2007-08)
  - College of Business and Behavioral Science Curriculum Committee

## ***AFFILIATIONS/CERTIFICATIONS - CURRENT (Initial date)***

- American Accounting Association (1995)
- American Institute of Certified Public Accountants (1984)
- Association of Certified Fraud Examiners (2004)
- Certified Public Accountant (CPA) (North Carolina 1984)
- Certified in Financial Forensics (CFF) – (2009)
- Certified Fraud Examiner (CFE) (2004)
- Certified Information Systems Auditor (CISA) (2002)
- Information Systems Audit and Control Association (2002)

## ***GRANTS***

- 2013-2017 Microsoft Corporation: in-kind gift of ERP software and technical support for the WVU College of Business & Economics (value over five years, \$245,000+)
- 2006-2008 Clemson University Creative Inquiry Grant: Undergraduate research team- Becoming a Lifelong Learner: Self-Regulated Learning, Academic Success and Professional Success. With Lydia Schleifer, \$2500/semester, for four semesters (\$10,000 total)
- 2006 Clemson University College of Business - Summer Research Seed Grant: Development of visual decision tools to assist in continuous monitoring in an ERP environment, \$5,000
- 2003 Microsoft Corporation: in-kind gift of ERP software and technical support for the College of Business (value over five years, \$500,000+). With Management Professor, Larry LaForge
- 2002 Clemson University Innovation Fund: To implement a cross discipline ERP system for management and accounting courses, \$8,300

## ***AWARDS***

- Accounting Information Systems Section of the AAA 2015 Outstanding Service Award
- Accounting Information Systems Section of the AAA 2014 Journal of Information Systems Best Reviewer Award
- Information Systems Section of the AAA 2013 Midyear Meeting's IMA Best Education Case Award
- Information Systems Section of the AAA 2013 Journal of Information Systems Best Reviewer Award
- Information Systems Section of the AAA 2010 Outstanding Service Award

- Clemson University Board of Trustees 2008 Award for Faculty Excellence
- Fulbright Scholar 2008-09, award/grant to teach and research at the University of Dubrovnik, Croatia
- AI/ET Section of the American Accounting Association 2008 Distinguished Service Award
- Clemson University Board of Trustees 2006 Award for Faculty Excellence
- Clemson University Board of Trustees 2005 Award for Faculty Excellence
- Microsoft Business Solutions Pinnacle Award for Excellence in Education, 2005