

GÖKHAN KARAHAN, Ph.D.

Professor of Accounting & Finance
College of Business and Public Policy
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EDUCATION

University of Florida

Post-Doctoral Bridge Program in Accounting and Finance, July 2012

University of Mississippi

Ph.D. (Economics), July 2001

M.A. (Economics), July 1992

MBA, May 1990

University of Istanbul

B.A. (Business Administration), July 1986

LEADERSHIP EXPERIENCE

- University of Alaska Anchorage: **Chair**, Dept. of Accounting & Finance, April 2018-May 2024
- University of Alaska System: **Chair**, UA Faculty Alliance, May 2022-May 2023
- University of Alaska Anchorage: **President**, UAA Faculty Senate, May 2021 – May 2022
- Delta State University: **Director**, Center for Economic Education and Research, Fall 2010-Summer 2013
- Delta State University: **President-Elect**, DSU Faculty Senate, August 2013-May 2014 (elected President-Elect but left for UAA in Fall 2013)

PROFESSIONAL EXPERIENCE

- University of Alaska Anchorage: Professor of Accounting & Finance, August 2019-present
- University of Alaska Anchorage: Asso. Prof. of Accounting & Finance, August 2016-May 2019
- University of Alaska Anchorage: Asst. Prof. of Accounting & Finance, August 2013-May 2016
- Delta State University: Promoted to full professor beginning Fall 2013; however, moved to UAA.
- Delta State University: Asso. Prof. of Economics, Fall 2008-August 2013
- Delta State University: Asst Prof. of Economics, Fall 2007-Spring 2008
- Nicholls State University: Asst. Prof. (promoted to Associate with tenure but left for DSU), Fall 2003-Spring 2007
- University of Mississippi: Visiting Prof. of Business Administration, Fall 2000-Spring 2003
- Louisiana Tech University: Acting Asst. Prof. of Economics, Fall 1999-Spring 2000

TEACHING

Courses at the University of Alaska Anchorage

Graduate:

Accounting Foundations for Executives, Seminar in Executive Uses of Accounting

Undergraduate:

Principles of Financial Accounting, Principles of Managerial Accounting, Intermediate Accounting I, Advanced Accounting Internships (Service Course)

Courses at Prior Institutions (Mississippi, Delta State, Louisiana Tech, and Nicholls State)

Graduate:

Business Conditions Analysis, Economic Development, Global Business, International Trade and Finance, Managerial Economics, Statistical and Decision Analysis, Theory of Economics for MBAs

Undergraduate:

Applied Macroeconomic Theory, Business Conditions Analysis, Business/Economic Statistics I, Business/Economic Statistics II (Regression Analysis), Economic Development, Globalization, Intermediate Macroeconomic Theory, Intermediate Microeconomic Theory, International Trade and Finance, Introduction to American Business, Introduction to Liberty and American Institutions, Managerial Economics, Monetary Economics, Money, Banking, and Financial Institutions, Principles of Macroeconomics, Principles of Microeconomics, Public Finance and Policy

SERVICE (Leadership Positions in Italic & Bold)

UNIVERSITY of ALASKA SYSTEM

University of Alaska (UA) System Faculty Alliance (FA)

- ***FA Chair***, June 2022 – May 2023
- ***FA Vice Chair***, May 2021 – May 2022
- System Governance Council, Member, Fall 2021 – May 2023
- Member, Statewide Academic Council, June 2020 – May 2023

University of Alaska Anchorage (UAA) Faculty Senate (FS)

- Past President, May 2022 – May 2023 (Ex Officio Member of the FS Executive Board)
- ***President***, May 2021 – May 2022
- ***First Vice President***, May 2020 – May 2021
- ***Second Vice President***, May 2019 – May 2020
- Senator (elected), Faculty Senate, August 2014 – July 2019
- ***Chair***, Internationalization Committee, Fall 2016 – Spring 2019, Fall 2023 – April 2024
- Member, Committee on Governance and Funding Reform, March 2019 – May 2020
- Member, Budget, Planning, and Facilities Advisory Committee, September 2013 – May 2018
- Member, Diversity Committee, Fall 2015 – July 2016
- ***Co-Chair***, Committee on Research and Creative Activity, August 2014 – April 2015
- Member, Committee on Research and Creative Activity (CORCA), September 2013 – April 2014

Search Committees

- Member, University of Alaska System Chief Information and Technology Officer Search Committee, Spring 2022 – August 2022
- Member, UAA Vice Chancellor for Administrative Affairs Search Committee, March 2022-May 2022
- Member, UAA Chancellor Search Committee, January 2021 – April 2021
- Member, UAA Multicultural Center Director Search Committee, January 2021 – April 2021
- ***Co-Chair***, UAA Graduate Dean Search Committee, Fall 2019 – Spring 2020

Other University and System Service

- ***Chair***, Finance, Audit, Budget Committee, United Academics Faculty Union, October 2024 – Present
- Member, Collective Bargaining Committee, United Academics Faculty Union, Fall 2023 – December 2024
- Member, Legislative Relations Committee, United Academics Faculty Union, Fall 2023 – Present
- Member, Campus Planning Advisory Board, Spring 2020 – May 2024

- Member, Diversity Action Council, Fall 2018 – August 2021
- Member, Chancellor’s Strategic Planning Exploratory Group, February 2019 – June 2019
- **Organizer**, UAA Blockchain Alliance (an informal group of faculty, students, and staff), Fall 2018 – Spring 2020
- Member, Multicultural Post-Doc Working Group, Fall 2018
- Reviewer, Innovate Grants for Vice Provost for Research and Graduate Studies, 2014
- **Co-organizer**, Second Annual Faculty Showcase on Research and Creative Activity (April 2015)

Service to the College of Business and Public Policy (CBPP)

- CBPP’s Evening Hydration Station, Rasmuson Hall, October 23, 2025
- Anchorage College and Career Fair, Alaska Airlines Center, Anchorage, AK, October 15, 2025
- Anchorage School District Career Expo, Dena’ina Center, Anchorage, AK, September 26, 2025
- CBPP’s Evening Hydration Station, Rasmuson Hall, April 28, 2025
- CBPP’s Caffeine Café, Rasmuson Hall, April 23, 2025
- Guest Speaker, “Guess Who’s Coming to Dinner? Bubbles, Panics, Manias, and Uncle Sam,” Chugiak High School, Anchorage, AK, March 27, 2025
- Member, Promotion & Tenure Committee, August 2019 – Present
- **Chair**, Strategic Planning Committee, August 2022 – May 2024
- Justice for Fraud Victims Project, Faculty Coordinator, September 2013 – May 2016, August 2023 – Present
- Presenter, UAA Preview Day/TRIO events (discipline presentations to area high school students), Spring 2016 – May 2024
- Member, CBPP Leadership Team, May 2018 – May 2024
- Member, DEI-B Committee, August 2022 – March 2023
- Member, Strategic Planning Committee, January 2020 – July 2022
- Member, AACSB Task Force, May 2018 – May 2020
- Member, Standards Committee, September 2019 – May 2022
- **Chair**, CBPP Scholarship and Tuition Waivers Committee, September 2013 – March 2018
- Member, CBPP Promotion and Outreach Committee, Spring 2016 – May 2018
- **Co-Chair**, CBPP International Programs Committee, August 2015 – May 2018
- Career and Technical Student Organizations (Alaska CTSO) Students to UAA, Spring 2016-Spring 2018 (CTSO Alaska students are leaders/high achievers in their respective high schools)
- Member, Technology Committee, September 2014 – May 2015
- Member, Business Environment Advisory Ad Hoc Committee, Fall 2015 – Spring 2016

Service to the Department of Accounting and Finance

- **Faculty Coordinator/Supervisor** for Advanced Accounting Internships, Fall 2014 – Summer 2025
- **Course Coordinator**, Principles of Financial Accounting, Fall 2017 – Present
- **Organizer/Presenter**, Area Accounting/Finance Firms-Faculty Gathering, Anchorage, AK, January 2019 and April 2024
- **Department Chair**, May 2018 – May 2024
- **Co-Chair**, Accounting Faculty Search Committee, Summer 2019 – Spring 2020
- **Co-Chair**, Accounting Faculty Search Committee, Summer 2017 – Spring 2018
- Mentor/Advisor for many students

Service to Students

- **Faculty Advisor or Co-Advisor-Accounting Club**
January 16, 2026 – present
August 2013-May 2015 (awarded best-run university club in Spring 2015)

- **Faculty Advisor**, THRIVE Anchorage Non-Denominational Student Club, October 2025 – present
- **UAA Nominator**, Public Company Accounting Oversight Board Scholar Program (PCAOB), 2024, 2025 (two students were awarded \$15,000/academic year)
- **Faculty Advisor & Campus Coordinator**, *Global UGRAD International Exchange Program*, January 2022 – Fall 2024
- External Member, Ph.D. Dissertation Defense (Kierra Brecht, UAA Psychology), May 2020
- **Supervisor**, Honors College Senior Thesis (on Alaska Permanent Fund) (Meghna Bathija), Spring 2020
- Took finance students to Quinnipiac University’s G.A.M.E. Forum in New York City, NY, April 2019
- **Faculty Advisor**, *Mongolian Student Society*, Fall 2017 – Spring 2023
- **Supervised and sponsored MBA students to participate in the Society of Business Industry and Economics meetings** held in Destin, Florida (one student won the Outstanding Student Paper Award in 2015 and another in 2016), University of Alaska Anchorage
- **Thesis Supervisor**, Daniel Ferguson’s master’s thesis, “Using Financial Ratio and Linguistic Analyses to Detect Fraudulent Financial Statements,” University of Alaska Anchorage, 2016
- Hold regular weekend problem-solving sessions for Principles of Financial/Managerial/Intermediate Accounting Students, 2013-present (virtual since March 2020)

Service to Profession

- Chair and Discussant, “Public Economics and Political Economy,” Day 1, Session I at the 52nd Eurasian Business and Economics Society Conference, Istanbul, TR, July 3, 2025
- Editorial Board Member, *Accounting and Auditing Journal*, April 2025 - present
- *Interview on FIFA Corruption* by a San Francisco Chronicle reporter, based on my 2016 co-authored Managerial Finance article, April 1, 2025
- *Interview on FIFA Corruption* by a Maryland High School Student, based on my 2016 co-authored Managerial Finance article, March 15, 2025
- Editorial Board Member, *Journal of Accounting, Ethics and Public Policy*, August 2023 – Present
- External Examiner, Promotion & Tenure file for a Candidate at *Prince Sattam bin Abdulaziz University*, Saudi Arabia, April 2023
- External Examiner, Promotion & Tenure for a Candidate at *American University in the Emirates*, UAE, Summer 2019
- Discussant, “A Citation Analysis and Review of Research Issues and Methodologies in Advances in Accounting Education: Teaching and Curriculum Innovations,” American Accounting Association Meetings, San Diego, CA, 2017
- Book Content Review for the Spiceland et al. book, 2016 (\$500 awarded, and the award money was used to sponsor graduate student research and travel to conferences)
- Ad-hoc Reviewer for ASAC, 2014-2017
- Ad-hoc Reviewer for the *International Journal of Corporate Governance*, *Quarterly Journal of Finance and Accounting*, *Journal of Applied Economics*, and *Journal of Accounting, Ethics and Public Policy*

Service to Community

- Board Member and **Treasurer**, Alaska World Affairs Council (December 9, 2025-present)

DELTA STATE UNIVERSITY

University & College of Business

- Provost Search Committee, 2013 (my duties ended in the summer of 2013)
- Committee on International Programs, 2013 (ended in the summer of 2013)

- Faculty Senate, ***Elected President-Elect*** (or Vice President) in May 2013 (to serve as FS President in the 2014 – 2015 academic year)
- Faculty Senate Executive Committee Member, 2012 – April 2013
- Faculty Senate, 2010 – 2013
- Invited Speaker, “Gender Issues in Turkey,” Gender Studies Group, December 2011
- ***Director***, Center for Economic Education and Research (CEER), 2010 – 2013
- ***Organizer***, Lean Management and Six-Sigma Workshop, November 2011
- Invited Speaker & Panelist, “What Is Good about the Mississippi Delta,” November 2011
- Trainer for Master Teachers of Economics (High School), 2011
- ***Project Director***, DSU Global UGRAD, 2011 – 2013
- FORBS Presenter, 2010, 2011
- SEC Seminars, 2007
- Volunteer Recruiter, College Fairs, Tupelo, MS, September 2007 and 2008
- Volunteer Recruiter, Itawamba Community College, Fulton, MS, 2011
- Faculty & Staff Benefits Committee, 2009 – 2013
- Research Committee, 2007 – 2013
- Service Learning Committee, 2008 – 2010
- Teaching Excellence Committee, 2008 – 2011
- Technology across the Curriculum Committee, 2008 (Vice Chair)-2011
- Special Programs Committee, 2012 – 2013

Academic Profession

- Discussant, “Corporate Governance in Drifting Regimes and Aftermath Effects on Performance: A China Case,” American Accounting Association Ethics Symposium, Washington, D.C., August 2012
- Book Review, *Principles of Economics*, Taylor & Weerapana, 7th ed., 2011
- Book Review, *Principles of Economics* by Robert Reich and Laura Tyson, Wiley, 2009
- Editorial Board, *B-Quest* (2006-2011)

Community at Large

- Educator Advisory Board Member, Federal Reserve Bank of St. Louis (8th District), 2012-July 2013
- Participant, Focus Study Panel, M&F Bank, Spring 2011, Cleveland, MS
- Keynote Speaker, “Thoughts on the Future State(s) of the US Economy,” MS IHL Economic Outlook Conference, October 2009, Jackson, MS
- Keynote Speaker, “Thoughts on the Future State(s) of the US Economy,” DSU Desoto County Alumni Association, August 2009, Southaven, MS
- Keynote Speaker, “Thoughts on the Future State(s) of the US Economy,” Cleveland Rotary Club, January 2009, Cleveland, MS
- Keynote Speaker, “Current Economic Meltdown,” MS YMCA Youth Legislature, November 2008, Jackson, MS
- ***Organizer of Panel and Presenter***, “Greatest Financial Market Turmoil since the Great Depression, and Its Impact on Mississippi and the Delta,” Oct 8, 2008, Cleveland, MS

NICHOLLS STATE UNIVERSITY

University

- International Education and Activities Committee, 2006 – 2007
- University Faculty Senate, 2005 – 2007
- University Graduate Council, 2005 – 2007

- University Academic Policies and Standards Committee, 2004 – 2006
- University Grievance Committee, 2005 – 2007
- University Assessment Committee, 2005 – 2007
- University Research Council, 2005 – 2007

College & Department

- Participants/Students Committee, 2003 – 2007
- Assurance of Learning Committee, 2005 – 2007
- Junior Faculty Mentor, 2005 – 2006
- **Coordinator** of QBA 282 (Business Statistics) Classes, 2005 – 2007
- Business Administration Search Committee Chair, 2005
- Economics Search Committee Member, 2004, 2005

Community at Large

- Economics Judge, Louisiana Social Studies Fair (Region 10), Thibodaux, LA, March 2007
- Participant at International Poetry Reading, the NSU Jubilee Festivities, April 2006
- Guest Speaker, Saint Genevieve Elementary School, Thibodaux, LA, November 2004
- Economics Judge, Louisiana Social Studies Fair (Region 10), Thibodaux, LA, March 2004

Academic Profession

- Participant, Review of Business Statistics Software by Pearson Prentice Hall Business Publishing, 2006
- Ad Hoc Reviewer for *Public Choice, B-Quest*
- Book Review, *Essentials of Business Statistics* by Bowerman, O’Connell, and Orris (2004)
- Book Review, *Business Essentials* by Ebert and Griffin (2005)
Note: \$1,100 was donated to the Department of Finance and Economics owing to my book content reviews.

RESEARCH

Peer-Reviewed Journal Articles

- “An Exploratory Investigation of the Factors Influencing Consumer Opinions of Fracking: As Usual, It has something to do with Politics!” with George W. Stone and Roland L. Leak, *Oil, Gas, and Energy Quarterly*, (Volume 72, No 4, 2024)
- “Frozen Oil in the Last Frontier: Political Deep Freeze,” with J. Montgomery, S. Latham, and R. C. Trotter, *Oil, Gas, & Energy Quarterly* (Volume 71, No. 3, 2023)
- “Eminent Domain: Interplay of Ethics, Law, Economics, Government Finances, and Public Policy,” with R. Clayton Trotter and D. J. Kilpatrick, *Journal of Accounting, Ethics & Public Policy* (Volume 22, No. 3, 2021)
- “Why the Worst Get on Top: Corruption in Democracies,” with R. Morris Coats and Jeremy Schwartz, *The Independent Review* (Vol 23, No: 2, Fall 2018)
- “Merchant Account Books, Credit Sales, and Financial Development,” with Jeremy Schwartz and David Flynn, *Accounting and Finance Research* (Vol. 7, No: 3, 2018)
- “Do Voluntary Disclosures of Bad News Improve Liquidity?” with Ajit Dayanandan and Han Donker, *The North American Journal of Economics and Finance* (Vol. 40, 2017)
- “Corruption and Voter Turnout: A Spatial Econometric Approach,” Donald Lacombe, R. M. Coats, and W. F. Shughart II, *Journal of Regional Analysis & Policy* (46:2, 2016)
- “Bend It Like FIFA: Corruption On and Off the Pitch,” with Chris Boudreaux and R. Morris Coats, *Managerial Finance* (Vol. 42:9, 2016)
- “Accounting Quality and IFRS Adoption: Legal Origin, Regional, and Disclosure Impacts,” with

Ajit Dayanandan, Han Donker, and Mike Ivanof, *International Journal of Accounting and Information Management* (Vol. 24, 2016) (Received the 2017 International Journal of Accounting & Information Management “Literati” Award).

- “In memoriam: R. Morris Coats, a second wave public choice scholar in camouflage,” with Gary M. Pecquet, R. Andrew Luccasen, Christopher J. Boudreaux, and Shane Sanders, *Public Choice* (Vol. 166, 2016)
- “Business Busts and U.S. Auditors' Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli and M. Azizul Islam, *Journal of Business, Industry and Economics* (Vol. 21, 2016)
- “Illuminating the Limits of Auditor Accountability for Fraud Detection through a Historical Study of Internal Control Evaluation,” with Stephanie Mousalli and O. Ronald Gray, *Journal of Business, Industry, and Economics*, (Spring 2012)
- “One Hundred Years of Disappointed Expectations: A Quantitative Content Analysis of the Auditor’s Responsibility to Discover Fraud Traced through Montgomery’s Auditing, 1912-1998,” with Stephanie Moussalli and O. Ronald Gray, *Journal of Forensic & Investigative Accounting*, (Vol. 3, 2011)
- “The Tollisonian Approach to Religionomics,” with Michelle Matthews, *Public Choice* (Vol. 142, 2010)
- “The Progress of the Betting in a Baseball Game: A Comment,” with Chad Turner, *Public Choice* (Vol. 142, 2010)
- “Religious Schism or Synthesis,” with Ahmet Yükleven, *Public Choice* (Vol. 142, 2010)
- “And the Beat Goes On: Further Evidence on Voting on the Form of County Governance in the Midst of Public Corruption,” with R. Morris Coats and William F. Shughart II, *Kyklos* (Vol. 69, 2009)
- “The Cost of Dropping Out and the Benefits of Going On: The Crucial Role of Education in Economic Development in Louisiana and the Nation,” with R. Morris Coats, *Applied Research in Economic Development* (Vol. 4, No. 2, 2007)
- “Flags of Our Fathers: Voting on Confederate Symbols in the State of Georgia,” with Michael Reksulak and William F. Shughart II, *Public Choice* (Vol. 131, 2007)
- “Terrorism and Pork-Barrel Spending,” with R. Morris Coats and Robert D. Tollison, *Public Choice* (Vol. 128, 2006)
- “No Pretense to Honesty: County Government Corruption in Mississippi,” with Laura Razzolini and William F. Shughart II, *Economics of Governance*, (Vol. 7, 2006)
- “Corrupt Political Jurisdictions and Voter Participation,” with R. Morris Coats and William F. Shughart II, *Public Choice* (Vol.126, 2006)
- “Cigarette Smuggling Mitigates the Public Health Benefits of Cigarette Taxes,” with R. Morris Coats and Andrew Luccasen III, *Applied Economic Letters* (Vol. 12, 2005)
- “Under Two Flags: Symbolic Voting in the State of Mississippi, with William F. Shughart II, *Public Choice* (Vol. 118, 2004)
- “Quality Control in Economics,” with David L. Laband and Robert D. Tollison, *Kyklos* (Vol. 55, 2002)
- “Centralized versus Decentralized Decision-Making in a County Government Setting,” with Laura Razzolini and William F. Shughart II, *Economics of Governance* (Vol. 3, 2002)
- “Judge, Heal Thyself: One Man, One Vote in Ballot Box and Jury Box,” with William F. Shughart II, *Journal of Public Choice and Constitutional Economics* (Vol. 1, 2001)

Conference Papers/Presentations

- “From Mesopotamia to the Magnolia State: The Fabric of Emotions, Pride, Economic Interests, Short Memory, and the Circulus Plenus,” with D. J. Kilpatrick and R. C. Trotter, 52nd Eurasian Business and Economics Society Conference, Istanbul, TR, July 3-5, 2025

- “Innovative Approaches to an Accounting Degree: Issues and Potential Solutions,” with DJ Kilpatrick, Soren Orley, Jeremy Schwartz, Juergen Sidgman, Teresa Stephenson, Stasia Straley, and R. Clayton Trotter, Society of Business, Industry, and Economics, Destin, FL, April 12, 2024
- “The Alaska Native Claims Settlement Act (ANSCA) and the Interplay of Socio-Economic Development and Sustainability: A Brief History and Reflections,” with Corri Feige and R. C. Trotter, Society of Business, Industry, and Economics, Destin, FL, April 12, 2024
- “The Justice for Fraud Victims Project: A Forensic Accounting Innovation,” 13th International Conference on Corporate Governance, Fraud, Ethics, and Corporate Social Responsibility (Online), with Soren Orley, Patrick Berry, Robin Walker, and Juergen Sidgman, Istanbul Gedik University, Türkiye, December 2, 2023
- “Business of Differential Tuition: Practice and Reform,” R. C. Trotter, and D. J. Kilpatrick, D. J., Society of Business, Industry, and Economics, Destin, FL., April 13, 2023
- North to Alaska: The Case for a Long Trail in the Wild North,” Society of Business, Industry, and Economics, Destin, FL, April 13, 2023
- “Foreign Corrupt Practices Act: A Systematic Analysis,” R. C. Trotter, J. Sidgman, and D. J. Kilpatrick, Society of Business, Industry, and Economics, Destin, FL., April 15, 2022
- “From Mesopotamia to the Magnolia State: The Fabric of Emotions, Pride, Economic Interests, and Short Memory,” with D. J. Kilpatrick and R. C. Trotter, Society of Business, Industry, and Economics, Destin, FL., April 15, 2022
- “Eminent Domain: Interplay of Ethics, Law, Economics, Government Finances, and Public Policy,” with R. Clayton Trotter and D. J. Kilpatrick, 36th Eurasian Business and Economics Society Conference, Istanbul, TR, July 2021
- “Detection of Fraud in Financial Reports: Financial and Linguistic Analyses,” with Daniel Ferguson and DJ Kilpatrick, AAA AIS/SET Section Midyear Meeting, San Antonio, TX, January 2019
- “Perceptions of the Importance of Soft Skills between Military vs. Non-Military College Students,” with Carson Honeycutt, DJ Kilpatrick, and Dekuwmini Mornah, Joint Meetings of Academic Business World International Conference and International Conference on Learning and Academic Administration, Nashville, TN, May 2018
- “Learning Outcomes, Perception Gaps, and Measurement Issues,” with DJ Kilpatrick, SOBIE, Destin, FL, April 2018
- “Short-term and Long-term Learning Outcomes for a Lower-Division Required Course,” with DJ Kilpatrick, Joint Meetings of the Academic Business World International Conference and International Conference on Learning and Academic Administration, Nashville, TN, May 2017
- “Maintaining Rigor and Supporting Pass Rates in a Lower-Division Required Course, with DJ Kilpatrick, Joint Meetings of Academic Business World International Conference and International Conference on Learning and Academic Administration, Nashville, TN, May 2017
- “Using Quantitative and Qualitative Data Analytics to Detect Fraudulent Financial Statements,” with Daniel Ferguson and Yonggang Lu, SOBIE, Destin, FL, April 2016
- “Voluntary Disclosure and Market Liquidity,” with Ajit Dayanandan and Han Donker, Annual Conference of the Administrative Sciences Association of Canada, Halifax, CA, June 2015
- “The Dark Side of Improving Information Access: Use of the AICPA Library Service, 2001-2013” with Stephanie Moussalli and Royce Kurtz, American Accounting Association Annual Meeting, Atlanta, GA, August 2014
- “Local Government Accountability, Corruption and Voter Behavior,” with Donald Lacombe, Morris Coats, and William F. Shughart II, Annual Conference of the Administrative Sciences Association of Canada, Muskoka, Canada, May 2014
- “Business Busts and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli, Academy of Accounting Historians 40th Anniversary Conference, Oshkosh, WI, October 2013

- “Busts, Booms, and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli and O. Ronald Gray, American Accounting Association Annual Meeting, Anaheim, CA, August 2013
- “Business Busts and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli and O. Ronald Gray, III International Conference on Luca Pacioli in Accounting History-III Balkans and Middle East Countries Conference on Accounting and Accounting History, Istanbul, Turkey, June 19-22, 2013
- “Busts, Booms, and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli and O. Ronald Gray, SOBIE, Destin, FL, April 2013
- “Busts, Booms, and U.S. Auditors’ Interest in Fraud Detection: Evidence from the 20th Century,” with Stephanie Moussalli and O. Ronald Gray, AAA Southeastern Region Meeting, Nashville, TN, April 2013
- “Economics of Eminent Domain,” with Leslie Hunt, Donald Lacombe and Jim Couch, Southern Economic Association Meetings, New Orleans, LA, November 2012
- “Illuminating the Limits of Auditor Accountability for Fraud Detection through a Historical Study of Internal Control Evaluation,” with Stephanie Moussalli and O. Ronald Gray, American Accounting Association Annual Meeting, Washington, D.C., August 2012
- “Illuminating the Limits of Auditor Accountability for Fraud Detection through a Historical Study of Internal Control Evaluation,” with Stephanie Mousalli and O. Ronald Gray, 13th World Congress of Accounting Historians, New Castle University, United Kingdom, July 2012
- “Economics of Eminent Domain,” with Leslie Hunt, Donald Lacombe and Jim Couch, SOBIE, Destin, FL, April 2012
- “Operation Pretense Revisited: A Bayesian Spatial Probit Analysis of Public Corruption in Mississippi,” with W. F. Shughart II and Donald Lacombe, SOBIE, Destin, FL, April 2011
- “One Hundred Years of Disappointed Expectations: A Quantitative Content Analysis of the Auditor’s Responsibility to Discover Fraud Traced through Montgomery’s Auditing, 1912-1998,” with Stephanie Moussalli and O. Ronald Gray, American Accounting Association’s Forensic and Investigative Accounting Meeting, New Orleans, LA, March 2011
- “Operation Pretense Revisited: A Bayesian Spatial Probit Analysis of Public Corruption in Mississippi,” with W. F. Shughart II and Donald Lacombe, Southern Economic Association Meetings, Atlanta, GA, November 2010
- “Corruption and Voter Turnout: A Spatial Econometric Approach,” with Donald Lacombe, W.F. Shughart II, and R.M. Coats, AEF Meetings, Houston, TX, February 2010
- “Determinants of Public Corruption: A Spatial Econometric Approach,” with Donald Lacombe, and W.F. Shughart II, SOBIE, Destin, FL, April 2009
- “Turnout and Public Corruption in Mississippi: A Spatial Econometric Approach,” with RM Coats, Donald Lacombe, and W.F. Shughart II, SOBIE, Destin, FL, April 2009
- “Public Corruption in Mississippi: A Spatial Econometric Approach,” with RM Coats, Donald Lacombe, and W.F. Shughart II, Public Choice Meetings, Las Vegas, NV, March 2009
- “Corruption and Business Formation,” with Michelle Matthews, Society of Business, Industry, and Economics Meetings, FL, April 2008
- “Economic Impact of High School Non-Completion in MS,” with R. M. Coats and Rebecca Hochradel, Society of Business, Industry, and Economics Meetings, FL, April 2008
- “And the Beat Goes On: Further Evidence on Voting on the Form of County Governance in the Midst of Public Corruption,” with William F. Shughart II and R. M. Coats, Public Choice Meetings, San Antonio, TX, 2008
- “Barrier to Entry: The Political Economy of H1-B Visas,” Southern Economic Association Meetings, New Orleans, LA, 2007
- “Where Women Aren’t: An Examination of Gender-Based Opportunity Costs and Barriers to Entry

- in State Legislatures,” with Chad Turner, R. Morris Coats, and Thomas R. Dalton, Southern Economic Association Meetings, New Orleans, LA, 2007
- “And the Beat Goes On: Voting and Abstaining on the Form of County Governance Systems in the Midst of Corruption,” R.M. Coats and William F. Shughart II, the Public Choice Society Meetings, New Orleans, LA, 2006
 - “Barrier to Entry: The Political Economy of H1-B Visas,” Michael Reksulak and William F. Shughart II, Southern Economic Association Meetings, Charleston, SC, 2006
 - “And the Beat Goes On: Voting and Abstaining on the Form of County Governance Systems in the Midst of Corruption,” R.M. Coats and William F. Shughart II, LPSA Meetings, Thibodaux, LA, 2006
 - “Terrorism and Pork-Barrel Spending,” with R. M. Coats and Robert Tollison, Conference on the Political Economy of Terrorism sponsored by the Program in Economics, Politics, and the Law and the Critical Protection Program at the School of Law, George Mason University, Arlington, VA, 2005
 - “High School Non-Completers, College Completers and Per-Capita Income in Louisiana,” R. M. Coats. Research Supported by the University of Louisiana System Board. Southwestern Economics Association in New Orleans, LA, 2005
 - “And the Beat Goes On: Voting and Abstaining on the Form of County Governance Systems in the Midst of Corruption,” R.M. Coats and William F. Shughart II, Southern Economic Association Meetings, Washington, DC, 2005
 - “Barriers Facing Women in the Competition for Legislative Seats,” with R. Morris Coats and Thomas R. Dalton, Southern Economic Association Meetings, Washington, DC, 2005
 - “Flags of Our Fathers: Voting on Confederate Symbols in the State of Georgia,” with Michael Reksulak and William F. Shughart II, The Association of Private Enterprise Education, 13th Annual Conference, Orlando, FL, 2005
 - “High School Non-Completers, College Completers and Per-Capita Income in Louisiana Parishes,” with R. Morris Coats, Southwestern Economics Association Annual Meeting, New Orleans, Louisiana, 2005
 - “Barriers Facing Women in the Competition for Legislative Seats,” with R. Morris Coats and Thomas R. Dalton, the Public Choice Society Meetings, New Orleans, LA, 2005
 - “Flags of Our Fathers: Voting on Confederate Symbols in the State of Georgia,” with Michael Reksulak and William F. Shughart II, the Public Choice Society Meetings, New Orleans, LA, 2005
 - “Flags of Our Fathers: Voting on Confederate Symbols in the State of Georgia,” with Michael Reksulak and William F. Shughart II, Southern Economic Association Meetings, New Orleans, LA, 2004
 - “Corrupt Political Jurisdictions and Voter Participation,” with R.M. Coats and William F. Shughart II, the Public Choice Society Meetings, Baltimore, MD, 2004
 - “No Pretense to Honesty: County Government Corruption in Mississippi,” with Laura Razzolini and William F. Shughart II, Southern Economic Association Meetings, 2003
 - “Corruption and Rent Seeking,” with Laura Razzolini and William F. Shughart II, the Public Choice Society Meetings, Nashville, TN, 2003
 - “Corruption and Rent Seeking,” with Laura Razzolini and William F. Shughart II, Southern Economic Association Meetings, New Orleans, 2002
 - “An Empirical Analysis of the Choice of County Government Systems in Mississippi,” with Laura Razzolini and William F. Shughart II, Southern Economic Association Meetings, Baltimore, MD, 1998
 - “Judge, Heal Thyself: One Man, One Vote in Ballot Box and in Jury Box,” with William F. Shughart II, Southern Economic Association Meetings, New Orleans, LA, 1995
 - “A Simultaneous Equations Model for Demand for and Supply of Life Insurance in the United States,” with Mary Ann Boose, American Risk and Insurance Association Meetings, Seattle, WA,

Other Papers (Working/Works in Progress/Unpublished Grants and Other Manuscripts)

- “On the Ethics of the Recent US Court Decisions Allowing Copyrighted Materials to be Used by AI Companies,” with R. Clayton Trotter
- "The Role of Economics, Politics, and Faith in the 2020 New Mississippi Flag Referendum: A Grand Lesson in Coalition Building through Soul Searching," with D. J. Kilpatrick and R. C. Trotter
- “Foreign Corrupt Practices Act: A Systematic Analysis,” with R. Clayton Trotter
- “Innovative Approaches to An Accounting Degree: Issues and Potential Solutions,” with DJ Kilpatrick
- “The Alaska Native Claims Settlement Act (ANSCA) and the Interplay of Socio-Economic Development and Sustainability: A Brief History and Reflections,” with Corri Feige and R. C. Trotter
- “Corruption and Financial Reporting Irregularities”
- “Survey of Determinants of Local versus International Corruption”
- “Barriers to Entry for Women in Legislatures”
- “Corruption and Business Location Decisions,”
- “Constitutions and Economic Growth”
- “An Alaskan Exploration of Elder Fraud,” working grant, with Soren Orley, Rosellen Rosich, and Pat Berry
- “Half a Century of Change: A Brief Progress Report for the Mississippi Delta,” unpublished manuscript
- “Economic Impact of the Center for Community and Economic Development at DSU” unpublished manuscript

PROFESSIONAL DEVELOPMENT

- Participant, AI Community of Practice, UAA CAFÉ, February 6, 2025
- Participant, “The Economics of Transformative AI: A Research Agenda” Webinar, January 28, 2025
- Participant, IMA's Faculty Friday Webinar, August 2, 2024
- Participant, “Building a Sustainable Accounting Pipeline/Construire un pipeline durable de talents comptabilité” A Virtual Panel Discussion Organized by the Canadian Accounting Association, May 24, 2024
- Participant, AACSB International Conference and Annual Meeting, Atlanta, GA, April 15-17, 2024
- Participant, AACSB Continuous Improvement Seminar, Atlanta, GA, April 14, 2024
- Participant, AACSB Societal Impact Seminar, Atlanta, GA, April 13, 2024
- Participant, “Using Data to Promote Student Success and the Closing of Equity Gaps,” A Virtual Accreditation/Assessment Workshop, UAA, November 16, 2022
- Participant, “What It Takes to Lead a College,” A Virtual *Chronicle of Higher Education* Event, September 15, 2022
- Participant, “AAUP Conference and Biennial Meeting,” Washington, D.C., June 17-19, 2022
- Participant, “Next Steps for the Inclusive Classroom,” A Virtual *Chronicle of Higher Education* Event, December 15, 2021
- Participant, *18th International Conference on Accounting (Virtual)—New Dynamics of Accounting: Transformation in Theory and Practice*, November 27, 2021
- Participant, “The Future of Global Partnerships,” A Virtual *Chronicle of Higher Education* Event, November 3, 2021
- Participant, “How Will AI Transform Teaching and Learning,” A Virtual *Chronicle of Higher Education* Event, July 14, 2021

- Participant, *CPA Evolution Model Curriculum Launch*, Online, June 15-16, 2021
- Participant, *AAA Intensive Data and Analytics II: Summer Workshop for Accounting Courses and Programs*, Orlando, FL, June 2019
- Participant, *AACSB Redesigning the Undergraduate Business Curriculum*, Providence, RI, May 2019
- Participant, *AAA Blockchain Technology: An Emerging Issues Forum*, San Francisco, CA, September 2018
- Participant, *AACSB Assessment and Impact Conference*, Baltimore, MD, March 2018
- Participant, *Annual AAA Meeting*, San Diego, CA, August 2017
- Participant, *AAA Accounting is Big Data Conference*, San Francisco, CA, September 2016
- Participant, *AAA Annual Meeting Workshop, "Teaching Accounting Online: One Teacher's Experience,"* Chicago, IL, 2015
- Participant, *AAA Annual Meeting Workshop, "Using Real-World Corporate Cases in Teaching Financial Accounting and Financial Statement Analysis,"* Chicago, IL, 2015
- Participant, *AAA Annual Meeting Workshops on MBA/Online/Flipped Classroom Teaching*, Atlanta, GA, August 2014
- Participant, *Western Regional Meeting of AAA*, Salt Lake City, UT, April 2014
- Participant, *Annual Professors Conference, St. Louis Federal Reserve Bank*, St. Louis, MO, November 2012
- Participant, *National Financial Literacy and Economic Education Conference, Council for Economic Education*, Kansas City, MO, October 2012
- Participant, *"Weekend Exploring Liberty,"* Rhodes College, Memphis, TN, February 2012
- Participant, *Annual Professors Conference-Topics and Tools for the College Classroom, St. Louis Federal Reserve Bank*, St. Louis, MO, November 2011
- Participant, *National Financial Literacy and Economic Education Conference, Council for Economic Education*, Chicago, IL, October 2011
- Participant, *FDIB Globalization Seminars-International Finance, University of Memphis*, Memphis, TN, June 2011 (6 credit hours toward teaching finance)
- Participant, *National Financial Literacy and Economic Education Conference, Council for Economic Education*, Miami, FL, October 2010
- Invited Participant, *15th Annual Mississippi Economic Outlook Conference*, Jackson, MS, October 2008
- Participant, *"A New Administration: What Will It Mean for the Economy & American Real Estate Markets," Presidential Debate Panel Discussion*, Ole Miss, September 2008
- Participant, *"Subprime Mortgage Lending," by Ken Cyree, Presidential Debate Activities*, Ole Miss, September 2008
- Participant, *"Can America Compete for 21st Century Jobs?" by Norman R. Augustine*, Oxford, MS, September 2008
- Participant, *"Current State of the Economy and Free Trade" by Steve Preston, Head of the U.S. Small Business Administration*, Oxford, MS, April 2008
- Participant, *ACCESS for ALL Conference*, Jackson, MS, September 2007
- Participant, *Service-Learning Workshop/Conference*, UL System, Baton Rouge, LA, 2006
- Participant, *College of Business Administration Representative, Annual Showcase Conference: Keeping the Touch in Technology 2005*, Baton Rouge, LA, April 2005
- Participant, *16th Annual Conference, Teaching Economics: Instruction and Classroom-Based Research, Robert Morris University*, Moon, PA, February 2005
- Participant, *National Small Business Innovation Research/Small Business Technology Transfer Conference and Small Business Tech Expo*, Atlanta, GA, 2004
- Participant, *Mississippi Alternative Fuels Conference*, Starkville, MS, 2002

- Assisted William F. Shughart II with the presentation, “Privatization Program in Tajikistan,” given to a group of Tajik businessmen and government officials, Mississippi Consortium for International Development, Jackson, MS, 1996

FUNDED PROJECTS/PROGRAMS/GRANTS/SERVICE

- Global UGRAD Exchange Program (successfully awarded for Spring 2026, but the federal government cut the funding): Approximate expected financial contribution to UAA was about \$44,000.
- 2025 Summer Research Grant, UA Hedla Funds
- Global UGRAD Exchange Program (Awarded for Fall 2024): Approximate financial contribution to UAA is about \$35,000.
- Global UGRAD Exchange Program (Awarded for Fall 2023): The Approximate financial contribution to UAA is about \$35,000.
- Global UGRAD Exchange Program (Awarded for Fall 2022): The Approximate financial contribution to UAA is about \$35,000.
- Global UGRAD Exchange Program (Awarded for Spring 2022): The Approximate financial contribution to UAA is about \$35,000.
- Summer Funding from Chancellor’s Strategic Planning Exploratory Group, 2019, \$1,000, UAA
- Summer Funding on CBPP Strategic Planning and Other AACSB-related tasks, 2019, \$1,500 (UAA CBPP)
- Summer Funding to Conduct SWOT Analysis for CBPP, \$742, UAA CBPP
- Summer Research Grant, \$5,000, 2017, UAA CBPP
- Summer Research Grant, \$10,000, 2015, UAA CBPP
- Summer Pedagogy Grant, \$5,000, 2015, UAA CBPP
- Summer Research Grant, \$10,000, 2014, UAA CBPP
- Global UGRAD Program-Eurasia, Central Asia, and Pakistan (2012-2013 Academic Year), Approximate financial contribution to DSU is about \$60,000.
- Course Development Grant, Economic Liberty (2012), Koch Foundation, \$8,000
- Faculty Mentor, UM Undergraduate Research Grant (2012), Koch Foundation, \$3,500
- Global UGRAD Program-Eurasia, Central Asia, and Pakistan (2011-2012 Academic Year), Approximate financial contribution to DSU is about \$75,000.
- “Economic Impact of the Center for Community and Economic Development,” Funded Study, \$4,000, Cleveland, MS, July 2010
- “Putting Electronic Ink into Economics Classrooms,” with Morris R. Coats et al., \$13,000, *Louisiana Board of Regents*, 2006
- “High School Non-Completers, College Completers and Per-Capita Income in Louisiana Parishes,” with Morris R. Coats, \$2,500, a summer research grant from the *University of Louisiana System*, 2005
- “A Statistical Study of the Determinants of Case Growth in U.S. Federal District Courts,” with William F. Shughart II, \$250,000, *National Institute of Justice*, 2001

MISCELLANEOUS PUBLICATIONS/PRESS INTERVIEWS

- “North to Alaska: The Case for a Long Trail in the Wild North,” with R. Clayton Trotter and Sharon Lind, *Anchorage Daily News*, March 6, 2024
- “The Role of Education in Solving Alaska’s Economic Problems,” *Anchorage Daily News*, February 21, 2019
- “Final Report Faculty Senate Ad Hoc Committee on Internationalization,” with Hiroko Harada, Tara Smith, and Jennifer Stone, May 2018 (This report was the basis of the FS motion regarding the ESL classes at UAA in May 2018)

- “Higher gas prices could take a big hit on the economy of Cleveland,” Interview, *The Cleveland Current*, Cleveland, MS, February 2012
- “Tumultuous Times Ahead.” publication, *The Cleveland Current*, Cleveland, MS, March 2011, TV Interview
- “The Future of the Mississippi Delta and the Role of Human Capital,” Interview, WXVT TV, Greenville, MS, November 2010
- “Budget Cuts Create Long-Term Problems for Education,” Publication, *The Clarion-Ledger*, March 27, 2010
- “Current Economic Conditions,” Organized by Ed Johnson of Delta Economic Development Center, Greenville, MS (Radio interview in December 2009)
- “On the Stimulus Package,” Organized by Ed Johnson of Delta Economic Development Center, Greenville, MS (Radio interview in March 2009)
- “When Will the Recession End,” Interview, *Delta Business Journal*, March 2009 (Interview)
- “The Bailout Saga,” publication, *Delta Business Journal*, December 2008, also published by the blog, Bastiats’ Bastions at <http://www.nicholls.edu/bastiatsbastions/>

MISCELLANEOUS PRESENTATIONS

- Led the organization of and presented at the second “Firms-Faculty Gathering,” UAA, Anchorage, AK, April 2024
- Led the process of updating the CBPP’s new business core classes, August 2018-April 2019
- Led the organization of and presented at the “Firms-Faculty Gathering,” BP Energy Center, Anchorage, AK, January 2019
- Presenter, “The Case for Internationalization” Diversity Summit, UAA, Anchorage, AK, February 12, 2016
- Presenter, “A Half a Century of Change: A Brief Progress Report for the Mississippi Delta, Forum on Research Business Society (FORBS), Delta State University, Cleveland, MS 38733, September 14, 2011
- Presenter, “Corruption and Voter Turnout: A Spatial Econometric Approach,” Forum on Research Business Society (FORBS), Delta State University, Cleveland, MS 38733, February 17, 2010
- Keynote Speaker, “Thoughts on the Future State(s) of the US Economy,” Mississippi Institutions of Higher Learning, *Economic Outlook Conference*, Jackson, MS (October 13, 2009)
- Presenter, “Economic Impact of High School Non-Completion in MS,” with R. M. Coats and Rebecca Hochradel, presented at The Fourth Annual Delta Research and Scholarship Symposium, Cleveland, MS, April 2008
- Invited Participant/Discussant, “The Progress of the Betting in a Baseball Game,” *Festschrift in Honor of Robert D. Tollison*, Clemson, SC, November 6-8, 2007
- Invited Speaker, Regional Economic Development Panel, June 2007, Kastamonu University, Kastamonu, Turkey

OTHER WORK EXPERIENCE

- Infinitum Consulting (Owner, Oxford, MS): Prepared economic-impact analyses, market demand analyses, cost-benefit analyses, and forecasting, 2010-2013
- University of Mississippi (Graduate Assistant for the UM Office of Research: NASA Programs): Prepared NASA programs’ budgets/contracts/grants worth over \$2.5 million. Work closely with NASA Space Grant Headquarters to maintain an Online database. Generate annual reports, budget reports, and progress reports for three NASA grants: NASA Space Grant, NASA EPSCoR, and Community College Initiative (CCI), 1994-1999

AWARDS, CERTIFICATES, and RECOGNITIONS

- 2024: Selected for the Roster of a Three-Year *Fulbright Specialist Program*
- 2024: Teaching Online Certificate, UAA Faculty Development & Instructional Support
- 2023: A University of Alaska Faculty Alliance Resolution Recognizing Service to the University System and Its Faculty
- 2022: Certificate of Appreciation by UAA Chancellor Sean Parnell for Service to UAA Faculty Senate as President
- 2021: Certificate of Appreciation by UAA Faculty Senate President for Service to UAA Faculty Senate as First Vice President
- 2021: Certificate of Completion, *Academic Leadership in Challenging Times*, National Center for Professional and Research Ethics (NCPRE), September 2020 – June 2021
- Letter of Appreciation by Interim UAA Chancellor Bruce Shultz for Service to the University (CPAB)
- 2019: Recognized at the Faculty Appreciation Night by the UAA Seawolves Women’s Volleyball Team
- 2019: Recipient, UAA Chancellor’s Award for Excellence-*Diversity*
- 2017: Recipient, UAA Chancellor’s Award for Excellence-*Promoting Student Achievement*
- 2017: Recipient, *International Journal of Accounting & Information Management* Literati Award (Co-Authored, Highly Commended Paper Award)
- 2007: Recipient, *Excellence in Research Award*, NSU College of Business
- 2004, 2005, 2006: *Letters of Commendation* from Vice President for Student Affairs, NSU
- 2002, 2003: *Letters of Commendation* from the Vice Chancellor for Student Life, UM
- 2003: *Teacher of the Year*, University of Mississippi Mortar Board
- 1996: University of Mississippi *Graduate Student Achievement Award*
- 1986: *Turkish Government Scholarship to Study Abroad*

PERSONAL

Married to Dr. Lorena R. Fonseca, with one daughter, Elisa, a mechanical engineering major at UAA.

REFERENCES

DJ Kilpatrick, Associate Professor of Accounting, Department of Accounting and Finance, College of Business and Public Policy, University of Alaska Anchorage, (907) 786-4112, djkilpatrick@alaska.edu (Colleague, Former Chair, Mentor)

Rashmi Prasad, Associate Provost for Academic Affairs, Empire State University, (518) 581-5454, rashmi.prasad@sunyemore.edu (Former Dean at UAA and Mentor)

Jeremy Schwartz, Director, Lariccia School of Accounting and Finance, Williamson College of Business, Youngstown State University, (330) 941-3076, jtschwartz@ysu.edu (Co-Author)

Walter Williams, Chief Accounting Officer, Arctic Slope Regional Corporation, wwilliams@asrc.com, (Industry Contact—phone number: available upon request)

Johnson, Cooper, Professor of Management, Department of Management, Marketing, and Information Systems, College of Business and Global Affairs, University of Tennessee at Martin, bjohn150@utm.edu, (731) 881-7498 (Former Chair at DSU)