

## Robert Eugene Rosacker

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### ***Education and Professional Certification***

PhD, University of Nebraska - Lincoln, 1989.  
Areas of Emphasis: Financial Accounting, Taxation, Statistics, Managerial Accounting  
Dissertation Title: A Box-Jenkins Time-Series Interruption Analysis Concerning United States  
Federal Tax Policy: An Empirical Investigation of the Investment Tax Credit  
MS, Colorado State University, 1979.  
Areas of Emphasis: Taxation  
BS, Mankato State University, 1973, 1976.  
Areas of Emphasis: Mathematics, Business Administration, Accounting  
Certified Public Accountant (Colorado #5832, 1980), Active License (State Board of Accountancy  
- Colorado. (1980 - 1996)).

### ***Academic and Professional Positions***

Minnesota State University Mankato  
Position/Title: Assistant Professor of Accounting, Associate Graduate Faculty  
Dates: Spring 2024, MACC 642 (Forensic Accounting); ACC 200 (Financial Accounting); ACC410 (Business Income Taxation)  
Fall 2023, ACC 200 (Financial Accounting); ACC 410 (Business Income Taxation); MACC 645 (IT Auditing)  
Position/Title: Adjunct Professor of Accounting, Associate Graduate Faculty  
Dates: Spring 2024, MACC 642 (Forensic Accounting)  
Fall 2023, MACC 645 (IT Auditing)  
Spring 2023, MACC 642 (Forensic Accounting)  
ACC 200 (Financial Accounting)  
Fall 2022, MACC 645 (IT Auditing)  
Spring 2022, ACC 310 (Managerial Accounting)  
Fall 2021, MACC 645 (IT Auditing)  
Fall 2020, MACC 645 (IT Auditing)  
Fall 2019, MACC 625 (Governmental and Non-Profit Accounting)  
Summer 2016, MACC 630 (Corporate Governance and Prof. Ethics)  
Summer 2015, MACC 699 (CPA Review (FAR))  
Gustavus Adolphus College  
Position/Title: Visiting Associate Professor of Accounting  
Dates: Spring 2016; Spring 2017  
University of Wisconsin-La Crosse  
Position/Title: Associate Professor of Accounting  
Dates: January 2010-May 2015 (Retired)  
Mount Marty College  
Position/Title: Professor of Accounting  
Head, Business Department  
Dates: January 2008-July 2008; August 2009-December 2009  
Mount Marty College  
Position/Title: Professor of Accounting  
Chairperson, Division of Social Sciences  
Dates: August 2008-June 2009

The University of South Dakota, School of Business, Division of Accounting and Business Law  
 Position/Title: Professor (Tenured), Graduate Faculty Member, and Director, SAP Curriculum Project  
 Dates: July 2002-December 2007 (Retired-Professor Emeritus)

The University of South Dakota, School of Business, Division of Accounting and Business Law  
 Position/Title: Associate Professor (Tenured), Graduate Faculty Member, and Director/Coordinator, SAP Curriculum Project  
 Dates: July 1999-June 2002

The University of South Dakota, School of Business, Division of Accounting and Business Law  
 Position/Title: Associate Professor (Tenured), Graduate Faculty Member, and Chairperson of the Division of Accounting and Business Law  
 Dates: July 1997-June 1999

The Rushmore Group, LLC  
 Position/Title: Founding Member and Chief Financial Officer. Practice provides consulting services for profit and not-for-profit entities relative to the areas of technology-enabled information systems and business process improvement. Our primary projects involve operational and educational issues associated with the deployment of integrated information systems; development, testing, and implementation of electronic benefit transfer systems; and payment accuracy enhancement assessment, evaluation, and educational services for state and county level social service organizations.  
 Dates: February 1997-September 2007

The University of South Dakota, School of Business, Division of Accounting and Business Law  
 Position/Title: Associate Professor (Tenured) and Graduate Faculty Member  
 Dates: August 1996-June 1997

Rushmore Research, LLC  
 Position/Title: Founding Member and Chief Financial Officer. Practice specialized in computer-based information systems and survey/evaluation research for public and private entities. Practice areas were concentrated in accounting and information system issues related to the development, testing, and implementation of electronic benefit transfer activities within social service agencies and the design, administration, and evaluation of surveys for management use in both public and private entities.  
 Dates: September 1995-March 1999

Robert E. Rosacker, Litigation Support Services  
 Position/Title: Sole Proprietorship. Consulting practice specializing in the provision of forensic accounting and litigation support services to attorneys. The practice is concentrated in the areas of lost profit analyses, economic damage assessments, and divorce valuation settlements.  
 Dates: September 1992-February 2009

The University of South Dakota, School of Business, Division of Accounting and Business Law  
 Position/Title: Assistant Professor and Graduate Faculty Member  
 Dates: August 1992-July 1996

The University of Akron, College of Business Administration, School of Accountancy  
 Position/Title: Assistant Professor and Graduate Faculty Member  
 Dates: August 1989-July 1992

Mankato State University, College of Business Administration, Department of Accounting  
 Position/Title: Associate Professor and Graduate Faculty Member  
 Dates: September 1987-July 1989

University of Nebraska-Lincoln, College of Business Administration, School of Accountancy  
 Position/Title: Teaching Assistant  
 Dates: August 1985-August 1987

Saint Cloud State University, College of Business Administration, Department of Accounting  
 Position/Title: Assistant Professor  
 Dates: September 1982-July 1985

Colorado State University, College of Business Administration, Department of Accounting  
 Position/Title: Instructor  
 Dates: August 1979-May 1981

## ***Intellectual Contributions***

### **Journal Articles**

- Rosacker, R., Rosacker, K. (2023). Tax Avoidance: Why is it so Bad to be so Good? Working Paper 2023-06.
- Rosacker, R., Rosacker, K. (2023). Voting is a Right: A Review of Contemporary Advances in Technology-Advanced Remote-Access Voting Platforms. Working Paper 2023-05.
- Kim, O., Rosacker, K., Zielinski, K., and Rosacker, R. "Diversity, Equity, Inclusion, and Belonging: An Empirical Consideration of Achievement in the Principles of Accounting Course (Pre- and Post Covid-19). Working Paper 2023-04.
- Rosacker, R., Rosacker, K. (2023). An Empirical Simulation and Consideration of Income, Gift, and Estate (Inheritance) Tax Impacts Pursuant to Intergenerational Transfers of Family Farm. Submitted to The North American Accounting Studies Journal (May 20, 2023).
- Rosacker, K., Rosacker, R., Finland, S. (2023). A Monte Carlo Simulation of the Tax Burdens and Impacts Associated with Common Intergenerational Farm Family Transfer Strategies. *Journal of Applied Business and Economics*, 25(2), 10-23.
- Rosacker, R., Rosacker, K. (2023). An All Too Real Neverending Story: Federal Income Tax Complexity. *Journal of Applied Business and Economics*, 25(1), 124-136.
- Rosacker, K., Rosacker, R. (2020). Voting is a right: a decade of societal, technological, and experiential progress towards the goal of remote-access voting. *Transforming Government: People, Process, and Policy*, 14(5): 701-712.
- Rosacker, K., Rosacker, R. (2016). An Exploratory Study of Financial Literacy Training for Accounting and Business Majors. *The International Journal of Management Education*, 14(1), 1-7.
- Rosacker, R., Rosacker, K. (2015). A Fireside Chat on Means-Testing for Social Security: The Empirical Case." *International Journal of Business and Public Administration*, 12(2), 45-54.
- Houser, K., Rosacker, R. (2014). High Times: A History of Marijuana Laws in the United States." *International Journal of Business and Public Administration*, 11(2), 131-141.
- Houser, K., Rosacker, R. (2014). A Fireside Chat on the Foundations of Social Security: Evidence of Administrative and Legislative Intent. *International Journal of Business and Public Administration*, 11(1), 149-162.
- Rosacker, R., Rosacker, K., Komissarov, S. (2013). Personality Profiles as a Guide to Selecting the Accounting Major. *American Journal of Business and Management*, 2(3), 186-194.
- Houser, K., Rosacker, R. (2012). A Fireside Chat on the Foundations of Social Security: A Historical and Judicial Assessment. *International Journal of Business and Public Administration*, 9(3), 87-98.
- Rosacker, R., Rosacker, K. (2012). A Call for Collaborative Academic and Practitioner Efforts to Address Remote-Access Voting Methods. *Transforming Government: People, Process and Policy*, 6(3), 230-238.
- Rosacker, K., Rosacker, R. (2010). Information technology project management within public sector organizations. *Journal of Enterprise Information Management*, 23(5), 587-594.
- Lau, R.S.M., Rosacker, R., Tracy, S. (2000). Incorporating SAP R/3 in the Integrated Business Curriculum. *Business, Education and Technology Journal*, 2(1), 4-9.
- Rosacker, R. (1999). Teaching Supply Chain Management with an Integrated Business Curriculum and SAP Client/Server Paradigm. *POMS Series on Technology and Operations Management, Volume 2: Supply Chain Management, Innovations for Education*, 2, 233-244.
- Rosacker, R., Davies, T. (1997). An Analysis of Federal Income Tax Complexity Utilizing Internal Revenue Service Estimates for Taxpayer Paperwork Burden. *Oil and Gas Tax Quarterly*, 45(4), 791-811.
- Rosacker, R., Rosacker, K. (1995). Contemporary Judicial and Legislative Developments Surrounding Home Office Deductions. *South Dakota Business Review*, September.
- Wu, J., Rosacker, R., Tracy, S., Stuefen, R. (1995). Cost Benefit Analysis for Welfare Reform: Why Is It Different from Conventional and Manpower CBA. *South Dakota Business Review*, December.

- Rosacker, R., Metcalf, D. (1995). The United States Experience with Investment Tax Credit Incentives: An Empirical Assessment. *Journal of the Academy of Business Administration*, 1(1), 67-77.
- Rosacker, R., Metcalf, D. (1995). United States Federal Tax Policy Surrounding the Investment Tax Credit: Further Empirical Consideration of Enactments, Rate Enhancement, and Repeals. *Oil and Gas Tax Quarterly*, 44(1), 159-182.
- Rosacker, R., Rosacker, K., R.S.M. Lau (1995). Achievement in business core courses: The Academic Quality of Accounting Majors. *Journal of Education for Business*, 71(2), 102-106.
- Rosacker, R., Davies, T. (1994). Deductibility of Personal and Business Casualty Losses by Individuals. *South Dakota Business Review*, March.
- Rosacker, R., Davies, T. (1994). State and Local Individual Income Taxation in the United States: Lessons for South Dakota. *South Dakota Business Review*, September.
- Rosacker, R., Metcalf, D. (1993). United States Federal Tax Policy Surrounding the Investment Tax Credit: An Empirical Investigation of Enactments, Rate Enhancement, and Repeals. *Advances in Taxation*, 5, 219-246.
- Rosacker, R., Metcalf, D. (1992). United States Federal Tax Policy Surrounding the Investment Tax Credit: A Review of Legislative Intent and Empirical Research Findings Over Thirty Years (1962-1991). *Akron Tax Journal*, 9, 59-77.

### Teaching Materials

- Rosacker, R., Hartman, B. (2004). *Financial Accounting (Advancing Curriculum Change in Technology, An SAP Alliance Initiative)*, consisting of an Interactive CD.

### Research Presentations and Proceedings

- Presenter, Co-Author, Midwest Business Administration Association International Conference (North American Accounting Society), "A Monte Carlo Simulation of the Tax Burdens and Impacts Associated with Common Intergenerational Family Farm Transfer Strategies," Chicago, IL (March 2023).
- Co-Author, International Academy of Business and Public Administration Disciplines, "Succession Planning: Critical Tax Issues Surrounding the Preservation of the Family Farm," Orlando, FL. (January 2023).
- Presenter & Co-Author, Midwest Business Administration Association International Conference (North American Accounting Society), "H.R.1 – Winners and Losers: An Empirical Consideration using Internal Revenue Service (IRS) Statistics of Income (SOI) Data," Chicago, IL (April 2018).
- Co-Author, Decision Sciences National Meeting, "Impact of Tax Inversions," Seattle, WA (November 2015).
- Co-Author, Decision Sciences National Meeting, "Cost Effective, Efficient and Easy Ways to Enhance Teaching Presentations," Tampa, FL. (November 2014).
- Presenter & Co-Author, International Academy of Business and Public Administration Disciplines, "A Fireside Chat on Means-Testing for Social Security: The Empirical Case," Las Vegas, NV. (October 2014).
- Co-Author, International Academy of Business and Public Administration Disciplines, "High Times: A History of Marijuana Laws in the United States," Orlando, FL. (January 2014).
- Co-Author, Decision Sciences National Meeting, "Investigating the Communications Gap in the Accounting Field." Baltimore, MD. (November 2013).
- Presenter & Co-Author, International Academy of Business and Public Administration Disciplines, "Tax Complexity Revisited – A Comparative Empirical Assessment Across Two Decades using Internal Revenue Service Statistics of Income Data," Las Vegas, NV. (October 2013).
- Presenter & Co-Author, International Academy of Business and Public Administration Disciplines, "A Fireside Chat: Historical Antecedents of Social Security in the United States - Evidence of Administrative and Legislative Intent," Las Vegas, NV. (October 2013).

Co-Author, Decision Sciences Institute, Midwest Regional Meeting, "To Write or Not is Not the Question, But How Certainly Is.," Twinsburg, OH. (April 2013).

Co-Author, Decision Sciences Institute, Midwest Regional Meeting, "Personality Profiles as a Guide to Selecting the Accounting Major," Twinsburg, OH. (April 2013).

Co-Author/Co-Presenter, International Academy of Business and Public Administration Disciplines, "Predicting Academic Performance in Principles of Accounting Using Personality Profiles," Orlando, FL. (January 2013).

Co-Author, Annual Meeting of Decision Sciences Institute, "Internal Control Implications of Cloud Computing," Decision Sciences Institute, San Francisco, California. (November 2012).

Co-Presenter & Co-Author, Decision Sciences Institute, Western Regional Meeting, "Financial Literacy Training for College Students – A Matched Pairs, Repeated Measures Analysis: Overall Effectiveness and the Potential Influences Associated with Demographics," Big Island, Hawaii. (April 2012).

Presenter & Author, American Society of Business and Behavioral Sciences, "Audit Committee Financial Expert - Impacts of Restatements of Financial Statements," Las Vegas, NV. (February 2012).

Co-Author, International Academy of Business and Public Administration Disciplines, "A Fireside Chat: The Foundations of Social Security - An Historical and Judicial Assessment," Orlando, FL. (January 2012).

Presenter & Author, American Society of Business and Behavioral Sciences, "Lessons from History: How the Past Informs the Debate Surrounding FASB and IFRS Convergence," Las Vegas, NV. (February 2011).

Presenter & Author, International Academy of Business and Public Administration Disciplines, "Financial Literacy Training for College Students – A Matched Pairs, Repeated Measures Analysis," Orlando, FL. (January 2011).

Presenter & Author, American Society of Business and Behavioral Sciences, "Depression(ing): The Intersection of Sociological Constructs, News Media, Political Spin, and the Economy," Las Vegas, NV. (February 2010).

Co-Presenter & Co-Author, American Society of Business and Behavioral Sciences, "Social Security: A Simple, Empirically Validated, Need-Based Solution," Las Vegas, NV. (February 2009).

Co-Author, 5th Annual Hawaii International Conference on Business, May 26-29, 2005, "Tax Complexity Revisited – An Historical Assessment using Internal Revenue Service Statistics of Income Data," Honolulu, Hawaii. (May 2005).

Presenter & Author, Decision Sciences Institute Midwest Regional Meeting, April 15-16, 2005, "Rich and Robust – An Empirical Argument towards Limiting Social Security to a Need Distribution Rather than an Entitlement," Decision Sciences Institute, Toledo, Ohio. (April 2005).

Co-Author, American Accounting Association National Meeting, August 2-6, 2003, "SAP ACCT Project," American Accounting Association, Honolulu, Hawaii. (August 2003).

Presenter & Author, American Accounting Association Midwest Regional Meeting, April 10-12, 2003, "SAP ACCT Project," American Accounting Association, St. Louis, Missouri. (April 2003).

Presenter & Author, American Accounting Association Northeast Regional Meeting, April 24-26, 2003, "Incorporating ERP Technology (SAP) into the Introductory Financial and Managerial Accounting Courses," American Accounting Association, Stamford, Connecticut. (April 2003).

Co-Author, Global Supply Chain Management Into the 21st Century Conference, August 13-14, 1999, "SAP in a School of Business Curriculum," Hong Kong, China. (August 1999).

Presenter & Author, Decision Sciences Institute National Meeting, November 21-24, 1998, "An Innovative Educational Approach to an Integrated Undergraduate School of Business Curriculum Utilizing the SAP Client/Server Paradigm," Decision Sciences Institute, Las Vegas, Nevada. (November 1998).

Co-Author, Decision Sciences Institute International Meeting, July 20-23, 1997, "An Empirical Assessment of Personality Profiles, Academic Achievement, and Gender: Predicting Student Performance in the Principles of Accounting Sequence," Decision Sciences Institute, Sydney, Australia. (July 1997).

Presenter & Author, Midwest Accounting Society Annual Meeting, March 12-14, 1997, "Further Consideration of the Relationships Among ACT Scores, Student Gender, and Achievement in Principles of Accounting," Midwest Accounting Society, Chicago, Illinois. (March 1997).

Presenter & Author, Decision Sciences Institute National Meeting, November 24-26, 1996, "Deterministic Chaotic Behavior: An Empirical Study of United States Federal Tax Policy," Decision Sciences Institute, Orlando, Florida. (November 1996).

Presenter & Author, International Association of Management Annual Conference, August 2-6, 1996, "An Empirical Personality Characteristic's Model to Predict Student Performance in the Principles of Accounting Sequence," International Association of Management, Toronto, Ontario, Canada. (August 1996).

Co-Author, National Association for Welfare Research and Statistics Thirty-Sixth Annual Workshop, July 7-10, 1996, "South Dakota's Food Stamp and Employment Training/Job Opportunities and Basic Skills Program Conformance Demonstration—A Client Survey and Pre/Post Impact Evaluation Design," National Association for Welfare Research and Statistics, San Francisco, California. (July 1996).

Presenter & Author, American Accounting Association Ohio Regional Meeting, May 2-4, 1996, "An Analysis of Federal Income Tax Complexity Utilizing Internal Revenue Service Estimates for Taxpayer Paperwork Burden," American Accounting Association, Aurora, Ohio. (May 1996).

Presenter & Author, American Accounting Association Midwest Regional Meeting, April 18-20, 1996, "Examination Question Types: An Analysis of Effects in the Principles of Accounting Course," American Accounting Association, Kansas City, Missouri. (April 1996).

Presenter & Author, Midwest Accounting Society Annual Meeting, March 13-15, 1996, "An Empirical Assessment of the Academic Performance by Gender Relationship for Accounting Majors," Midwest Accounting Society, Chicago, Illinois. (March 1996).

Presenter & Author, The Association of Employment Practices and Principles Annual Conference, October 12-14, 1995, "United States Federal Tax Policy Surrounding the Investment Tax Credit: Further Empirical Consideration of Enactments, Rate Enhancement, and Repeals," The Association of Employment Practices and Principles, New Orleans, Louisiana. (October 1995).

Presenter & Author, National Association for Welfare Research and Statistics, "A Single-Length Pre-Test, Multiple Length Post-Test Interrupted Time-Series Experimental Design for Welfare Reform Demonstrations," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "Attitude Toward Welfare Recipients and Respondents' Background-A Double Linear by linear Association Model," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "Cost Benefit Analysis for Welfare Reform: Why is it Different from Conventional and Manpower CBA," Jackson Hole, WY. (September 1995).

Presenter & Co-Author, National Association for Welfare Research and Statistics, "Food Stamp Recipients Job Income, Background, and E & T Demonstration-Testing a Four Way Repeated Measures ANOVA Model," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "How to Analyze Repeated Measurement Data if Multiple Regression Analysis is the Only Choice," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "Monitoring Welfare Reform by Matched Surveys-Findings from the AFDC Caseworkers and Recipients Surveys," Jackson Hole, WY. (September 1995).

Presenter & Co-Author, National Association for Welfare Research and Statistics, "Perception of Welfare Reform and Quality of Interaction with Recipients-Testing Logistic Regression Models," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "Time Before the First Employment: Event History Analysis Models on FS E & T Data," Jackson Hole, WY. (September 1995).

Co-Author, National Association for Welfare Research and Statistics, "Why and How to Apply a Hierarchical Linear Model to Welfare Reform Demonstration Data," Jackson Hole, WY. (September 1995).

Presenter & Author, International Association of Management, "Deterministic Chaos: An Empirical Application to United States Federal Tax Policy," Vancouver, British Columbia, Canada. (August 1995).

Presenter & Author, International Association of Management, "Forensic Accounting: A Rewarding Interface Between Academe and Practice," Vancouver, British Columbia, Canada. (August 1995).

Presenter & Author, Academy of Business Administration, "An Examination of the Relationships Among Major, General Academic Aptitude, Student Gender, and Performance in Business Core Courses," Baltimore, MD. (June 1995).

Presenter & Author, Ohio Regional American Accounting Association Annual Meeting, "Academic Performance in Business Courses: A Discipline-Gender Exploration," American Accounting Association, Toledo, OH. (June 1995).

Presenter & Author, Rosacker, K., Academy of Business Administration, "An Empirical Assessment of Academic Performance in Business Core Courses: The Accounting Perspective," Las Vegas, NV. (February 1995).

Presenter & Author, Decision Sciences National Meeting, "An Alternative Approach to Measuring Complexity of the Federal Income Tax Law: Evidence from the 1989 Statistics of Income CD-ROM Database of Individual Tax Attributes," Honolulu, HI. (February 1995).

Presenter & Author, Academy of Business Administration, "An Empirical Assessment of the Investment Tax Credit Experience in the United States," London, England. (June 1994).

Discussant, Midwest American Accounting Association. (April 16, 1994).

Presenter & Author, Rosacker, K., Academy of Business Administration, "Accounting Curricula: Responding to the Call for a 150-Hour Program," Las Vegas, NV. (February 1994).

Presenter & Author, Rosacker, K., Academy of Business Administration, "Civil and Criminal Tax Fraud: A Legislative History and Case Law Analysis of the Comparative Distinctions," Las Vegas, NV. (February 1994).

Co-Author, Annual Conference of the Canadian Academic Accounting Association, "Deterministic Chaos: The Evolution of a Research Methodology," Ottawa, Ontario, Canada. (June 1993).

Discussant, Southwest American Accounting Association. (March 6, 1993).

Discussant, Academy of Business Administration. (February 28, 1993).

Presenter & Author, Academy of Business Administration, "A Preliminary Analysis of Student Performance in Business Core Courses," Baltimore, MD. (February 1993).

Presenter & Author, Academy of Business Administration, "Chaos Theory: A Synthesis of the Empirical Literature in Economics, Finance, and Accounting," Baltimore, MD. (February 1993).

### ***Editorial and Review Activities***

Book Reviewer, "Accounting (What the Numbers Mean)," by Marshall, McManus and Viele. (February 2005).

Editorial Board Member, South Dakota Business Review. (August 1995 - May 2002).

Invited Manuscript Reviewer, "Accounting Information Systems," by Hall. (January 1999 - December 1999).

Invited Manuscript Reviewer, "SAP Textbook," Prentice-Hall Publisher. (January 1999 - December 1999).

Ad Hoc Reviewer, Papers, The Journal of the Decision Sciences Institute. (January 1999 - December 1999).

Invited Manuscript Reviewer, Journal of Managerial Issues. (August 1994 - May 1998).

## ***University Service - Administrative Assignments***

Head, Accounting and Business Program. (August 2009 - December 2009).  
Chairperson, Division of Social Sciences. (August 2008 - May 2009).  
Head, Accounting and Business Program. (January 2008 - May 2008).  
Project Director, SAP Curriculum Project. (August 2000 - December 2007).  
Coordinator, SAP Project. (August 1999 - May 2000).  
Chairperson, Division of Accounting and Business Law. (August 1997 - May 1999).  
Faculty Vice President - Beta Alpha Psi Petitioning Chapter. (August 1993 - May 1996).  
Internship Coordinator. (August 1993 - May 1994).

## ***University Service - Committee Involvement***

Articles & By-laws, Member. (September 2013 - May 2014).  
Articles & By-laws, Alternate Member. (September 2012 - May 2013).  
Legislative/Regents Relations, Member. (September 2012 - May 2013).  
Promotion, Tenure & Salary (PTS), Alternate Member. (September 2012 - May 2013).  
Recruitment - Continuing Education Director, Member. (December 2011 - May 2012).  
Legislative/Regents Relations, Member. (September 2011 - May 2012).  
Promotion, Tenure & Salary (PTS), Alternate Member (September 2011 - May 2012).  
Recruitment - Human Resources Director, Member. (August 2011 - January 2012).  
Faculty Senate, Member. (January 2008 - December 2009).  
Research Computing Committee, Member. (August 2004 - May 2005).  
Registration and Scheduling Committee, Member. (August 2000 - May 2003).  
Undergraduate Curriculum (UCC), Chair. (August 1997 - May 1999).  
Faculty Senate, Member. (August 1995 - May 1997).  
Undergraduate Curriculum (UCC), Member. (August 1993 - May 1997).  
Recruitment - Director of Budget, Finance, and Institutional Research, Member. (August 1995 - May 1996).  
Recruitment - Director of USD Career Development and Placement Center, Member. (August 1993 - May 1994).

## ***College/School Service***

Business School Computers, Member. (August 1994 - May 2002).  
SAP Curriculum Project Team, Member. (August 1998 - May 2000).  
Recruitment - Director of Family Business Initiative, Member. (August 1997 - May 1998).  
Recruitment - Business Research Bureau Statistician, Member. (August 1995 - May 1997).  
Innovation Team - Public Sector Partnerships, Member. (August 1993 - May 1997).  
MBA Promotion and Recruitment, Member. (August 1993 - May 1997).  
Siouxland International Project, Study and Travel Grants, Member. (August 1994 - May 1995).  
Recruitment - Business Research Bureau Statistician, Member. (August 1993 - May 1994).

## ***Department Service***

Curriculum, Member. (September 2011 – May 2015).  
Curriculum, Chair. (October 2010 - August 2011).  
Faculty Search and Screen, Member. (June 2010 - May 2011).  
Curriculum, Member. (March 2010 - September 2010).  
Curriculum and Instruction, Member. (August 1992 - December 2007).  
Volk Symposium, Chair. (August 2003 - May 2004).  
Assessment, Member. (August 2001 - May 2002).  
Volk Symposium, Chair. (August 2000 - May 2001).



Course Scheduling, Chair. (August 1997 - May 1999).  
Volk Symposium, Chair. (August 1997 - May 1999).  
AACSB Accreditation, Member. (August 1992 - May 1999).  
Master of Professional Accountancy Admissions, Member. (August 1992 - May 1999).  
Center of Excellence, Chair. (August 1996 - May 1998).  
Recruitment - Accounting Faculty, Chair. (August 1996 - May 1997).  
Course Scheduling, Member. (August 1994 - May 1997).  
Scholarships, Member. (August 1994 - May 1996).  
Recruitment - Accounting Faculty, Member. (August 1992 - May 1996).

### ***Service to the Academic Community***

Beta Alpha Psi Annual Conference – Las Vegas, NV (August 2-5, 2023)  
SAP University Alliance - HEC Montreal University (Canada), Workshop Organizer,  
Compensated (June 26, 2006 - June 30, 2006).  
SAP University Alliance - Ryerson University (Canada), Workshop Organizer, Compensated  
(June 12, 2006 - June 16, 2006).  
SAP University Alliance - HEC Montreal University (Canada), Workshop Organizer,  
Compensated (May 22, 2006 - May 26, 2006).  
SAP University Alliance - Central Michigan University, Workshop Organizer, Compensated (May  
15, 2006 - May 19, 2006).  
SAP University Alliance - Ryerson University (Canada), Workshop Organizer, Compensated (May  
8, 2006 - May 12, 2006).  
SAP University Alliance - Ryerson University (Canada), Workshop Organizer, Compensated (May  
1, 2006 - May 5, 2006).  
SAP University Alliances - Warwick University (England), Workshop Organizer, Compensated  
(January 2, 2006 - January 7, 2006).  
SAP University Alliances - California State University Chico, Workshop Organizer, Compensated  
(July 18, 2005 - July 22, 2005).  
SAP University Alliance - Central Michigan University, Workshop Organizer, Compensated (May  
23, 2005 - May 27, 2005).  
SAP University Alliance - Stetson University, Workshop Organizer, Compensated (May 16, 2005 -  
May 20, 2005).  
SAP University Alliance - Indiana State University, Workshop Organizer, Compensated (May 9,  
2005 - May 13, 2005).  
SAP University Alliance - Louisiana State University, Workshop Organizer, Compensated  
(January 4, 2005 - January 13, 2005).  
Decision Sciences Institute, Panel Organizer and Session Chair, Pro Bono (June 2004 -  
November 2004).  
SAP University Alliances - California State University Chico, Workshop Organizer, Compensated  
(July 19, 2004 - July 22, 2004).  
SAP University Alliance - St. Francis Xavier University (Canada), Workshop Organizer,  
Compensated (June 7, 2004 - June 18, 2004).  
SAP University Alliance - Louisiana State University, Workshop Organizer, Compensated  
(January 5, 2004 - January 16, 2004).  
SAP University Alliances - California State University Chico, Workshop Organizer, Compensated  
(July 14, 2003 - July 25, 2003).  
SAP University Alliance - St. Francis Xavier University (Canada), Workshop Organizer,  
Compensated. (June 9, 2003 - June 20, 2003).  
ACT / AICPA New Item Writer Workshop, Consultant, Compensated (October 18, 2002 - October  
19, 2002).  
ACT / AICPA Test Item Writer Workshop, Consultant, Compensated (July 27, 2001 - July 29,  
2001).  
Accounting Information System Educators, Reviewer, Pro Bono (April 2000 - July 2000).

Accounting Information Systems Educators, Program Organizer, Pro Bono (January 2000 - July 2000).

Accounting Information System Educators, Program Organizer, Discussant, Session Chair, and Paper Reviewer, Pro Bono (January 1999 - August 1999).

International Association of Management, Program Organizer, Head, International Regional Chairperson, Pro Bono (January 1997 - August 1997).

Southwest Decision Sciences Institute, Reviewer, Pro Bono (September 1996).

International Association of Management, Program Organizer, International Regional Coordinator, Pro Bono. (January 1996 - August 1996).

Academy of Business Administration, Reviewer, Pro Bono (January 1996).

International Association of Management, Program Organizer, International Regional Coordinator, Pro Bono (January 1995 - August 1995).

International Association of Management, Conference Track Chair (Management Science), Pro Bono (August 2, 1995 - August 5, 1995).

Academy of Business Administration, Track Chair (Financial Accounting), Pro Bono (June 20, 1995 - June 27, 1995).

Academy of Business Administration, Session Chair, Pro Bono (June 20, 1995 - June 27, 1995).

American Accounting Association, Reviewer, Pro Bono (January 1995).

Midwest American Accounting Association, Reviewer, Pro Bono (November 1994).

Academy of Business Administration, Reviewer, Pro Bono (March 1994).

Academy of Business Administration, Program Organizer, Track Chair (Financial Accounting and Taxation), Pro Bono (August 1993 - February 1994).

Southwest American Accounting Association, Reviewer, Pro Bono (September 1993).

Ohio American Accounting Association, Reviewer, Pro Bono (January 1993).

### ***Invited Presentations***

"SAP ACCT Project", Miami, Florida, SAP University Alliance. (February 17, 2003).

"SAP in Accounting Courses", San Francisco, CA, Decision Sciences Institute. (November 18, 2001).

"SAP Coursework Across the Curriculum", University of Missouri, Columbia, MO, SAP University Alliance. (August 14, 2001).

"The SAP Experience at The University of South Dakota", Minneapolis, MN, Minnesota SAP Users Group. (June 20, 2001).

"SAP in the School of Business Curriculum", St. Francis Xavier University, Canada, SAP University Alliance. (June 7, 2001).

"Enterprise Resource Planning Systems", Tampa, FL, American Accounting Association. (April 27, 2001).

"The Future of Accounting / IS Education", San Diego, CA, SAP University Alliance. (February 19, 2001).

"The Use of SAP in Accounting Education", San Diego, CA, SAP University Alliance. (February 18, 2001).

"Enterprise Systems - Foundations for E-Business", Stetson University, Invited Distinguished Professor. (November 9, 2000).

"Implementing SAP into the Accounting Curriculum", Savannah, GA, American Accounting Association. (May 7, 2000).

"mySAP.com in Business School Curriculums", Chicago, IL, SAP University Alliance. (March 20, 2000).

"Implementing SAP into the Accounting Curriculum", Costa Mesa, CA, Federation of Schools of Accountancy. (December 6, 1999).

"Using ERP Concepts in Undergraduate and Graduate Business Curriculums", Bryant College, Faculty - Invited Scholar. (November 4, 1999).

"Using SAP R/3 in Schools of Business", Denver, CO, Accounting Information Systems Educators. (August 2, 1999).

"Faculty Involvement and the SAP University Alliance Program", Chicago, IL, SAP University Alliance. (March 17, 1999).

### ***Professional Development Activities Attended***

- "Annual Meeting", Midwest Business Administration Association International Conference (North American Accounting Society), Chicago, IL (March 2023).
- "Annual Meeting", Midwest Business Administration Association International Conference (North American Accounting Society), Chicago, IL (April 2018).
- "Annual International Meeting", International Academy of Business and Public Administration Disciplines, Las Vegas, NV, United States, (October 2014).
- "Annual International Meeting", International Academy of Business and Public Administration Disciplines, Orlando, FL, United States, (October 2013).
- "American Accounting Association", American Accounting Association, Washington DC, United States, (August 2012).
- "Applied Assessment and Applied Assurance of Learning", American Assembly of Collegiate Schools of Business International, Tampa, FL, United States, (June 2012).
- "Annual Regional Meeting", Western Decision Sciences Institute, Hawaii, United States. (April 2012).
- "Annual National Conference", American Society of Business and Behavioral Sciences, Las Vegas, NV, United States. (February 2012).
- "Online Instructor Training", UWL, La Crosse, WI, United States. (January 2012).
- "International Conference on e-Learning, e-Business, Enterprise Information Systems, and e-Government", World Academy of Science, Las Vegas, NV, United States. (July 2011).
- "Assessment and Assurance of Learning", American Assembly of Collegiate Schools of Business International, Tampa, FL, United States. (June 2011).
- "Annual National Meeting", American Society of Business and Behavioral Sciences, Las Vegas, NV, United States. (February 2011).
- "Annual International Meeting", International Academy of Business and Public Administration Disciplines, Orlando, FL, United States, (January 2011).
- "Annual National Meeting", American Society of Business and Behavioral Sciences, Las Vegas, NV, United States. (February 2010).
- "Annual National Meeting", American Society of Business and Behavioral Sciences, Las Vegas, NV, United States. (February 2009).
- "Midwest Regional Meeting", Decision Sciences Institute, Toledo, OH, United States. (April 2005).
- "Northeast Regional Meeting", American Accounting Association, Stamford, CT, United States. (April 2003).
- "Midwest Regional Meeting", American Accounting Association, St. Louis, MO, United States. (April 2003).
- "Annual National Meeting", SAP University Alliance, Miami, FL, United States. (February 2003).
- "Annual National Meeting", Decision Sciences Institute, San Francisco, CA, United States. (November 2001).
- "Southeast Regional Meeting", American Accounting Association, Tampa, FL, United States. (April 2001).
- "Annual National Meeting", SAP University Alliance, San Diego, CA, United States. (February 2001).
- "Southeast Regional Meeting", American Accounting Association, Savannah, GA, United States. (May 2000).
- "Annual National Meeting", SAP University Alliance, Chicago, IL, United States. (March 2000).
- "Annual National Meeting", Accounting Information Systems Educators, Denver CO, United States. (August 1999).
- "Annual National Meeting", SAP University Alliance, Chicago, IL, United States. (March 1999).
- "Annual National Meeting", Decision Sciences Institute, United States. (November 1998).
- "Annual Meeting", Midwest Accounting Society, Chicago, IL, United States. (March 1997).

"Annual National Meeting", Decision Sciences Institute, Orlando, FL, United States. (November 1996).

"Annual International Meeting", International Association of Management, Toronto, Ontario, Canada, (August 1996).

"Ohio Regional Meeting", American Accounting Association, Aurora, OH, United States. (May 1996).

"Midwest Regional Meeting", American Accounting Association, Kansas City, MO, United States. (April 1996).

"Annual Meeting", Midwest Accounting Society, Chicago, IL, United States. (March 1996).

"Annual Meeting", The Association of Employment Practices and Principles, New Orleans, LA, United States. (October 1995).

"Annual International Meeting", International Association of Management, Vancouver, British Columbia, Canada, (August 1995).

"Annual National Meeting", Academy of Business Administration, Baltimore, MD, United States. (June 1995).

"Ohio Regional Meeting", American Accounting Association, Toledo, OH, United States. (June 1995).

"Annual National Meeting", Academy of Business Administration, Las Vegas, NV, United States. (February 1995).

"Annual National Meeting", Decision Sciences Institute, Honolulu, HI, United States, (February 1995).

"Annual International Meeting", Academy of Business Administration, London, England, (June 1994).

"Midwest Regional Meeting", American Accounting Association, United States. (April 1994).

"Annual National Meeting", Academy of Business Administration, Baltimore, MD, United States. (February 1994).

"Annual National Meeting", Academy of Business Administration, Las Vegas, NV, United States. (February 1994).

"Southwest Regional Meeting", American Accounting Association, New Orleans, LA, United States. (March 1993).

"Annual National Meeting", Academy of Business Administration, Baltimore, MD, United States. (February 1993).

## ***Awards and Honors***

Best Research Paper, Midwest Business Administration Association International Conference, North American Accounting Society, Scholarship/Research (March 2023).

Emeritus Professor, The University of South Dakota, Teaching. (December 2007).

Sabbatical Leave, The University of South Dakota, Scholarship/Research. (2003).

SAP Distinguished Scholar, SAP America, Teaching. (2002).

KPMG Clifford Graese Faculty Research Fellow, The University of South Dakota, Scholarship/Research. (1999).

KPMG Clifford Graese Faculty Research Fellow, The University of South Dakota, Scholarship/Research. (1998).

KPMG Clifford Graese Faculty Research Fellow, The University of South Dakota, Scholarship/Research. (1996).

KPMG Clifford Graese Faculty Research Fellow, The University of South Dakota, Scholarship/Research. (1995).

Best Theoretical/Conceptual Paper, International Conference of the Academy of Business Administration, Scholarship/Research. (June 1994).

## ***Contracts and Grants***

### **University/College/School Grants**

"Hybrid Course Development", \$1500. (January 2014 - February 2014).  
"Summer Research Stipend", \$6000. (June 2012 - August 2012).  
"Online Course Development", \$3000. (April 2011 - January 2012).  
"Summer Research Stipend", \$5000. (June 2011 - August 2011).  
"Federal Tax Complexity - A Comparative Assessment", \$4000. (May 2011 - August 2011).  
"Summer Research Stipend", \$5000. (June 2010 - August 2010).  
"KPMG Clifford Graese Faculty Research", \$30000. (August 1999 - May 2000).  
"University Research Travel", \$500. (August 1999 - May 2000).  
"KPMG Clifford Graese Faculty Research", \$20000. (August 1998 - May 1999).  
"University Research Travel". (August 1998 - May 1999).  
"Bush Mini-Grant", \$5645. (August 1997 - May 1998).  
"Faculty Development", \$3340. (August 1997 - May 1998).  
"KPMG Clifford Graese Faculty Research", \$32209. (August 1997 - May 1998).  
"KPMG Clifford Graese Faculty Research", \$9500. (August 1997 - May 1998).  
"KPMG Clifford Graese Faculty Research", \$2275. (1996 - 1997).  
"KPMG Clifford Graese Faculty Research", \$5160. (1996 - 1997).  
"School of Business International Mini-Grant", \$650. (August 5, 1997 - August 9, 1997).  
"University Proposal Incentive", \$3500. (August 1996 - May 1997).  
"KPMG Clifford Graese Faculty Research", \$4910. (1995 - 1996).  
"University Research Travel", \$500. (November 24, 1996 - November 26, 1996).  
"School of Business International Min-Grant", \$250. (August 2, 1996 - August 6, 1996).  
"Bush Foundation Mini-Grant", \$3400. (May 12, 1996 - May 25, 1996).  
"Faculty Development", \$1660. (March 11, 1996 - March 13, 1996).  
"University Research Travel", \$650. (1994 - 1995).  
"University Research Travel", \$400. (August 2, 1995 - August 5, 1995).  
"Faculty Development", \$5522. (1993 - 1994).  
"University Research Travel", \$400. (February 22, 1994 - February 27, 1994).  
"Center for Tax Studies Research", \$3000. (1991 - 1992).  
"University Research", \$500. (1988 - 1989).  
"University Research", \$500. (1987 - 1988).

### **External Grants**

Co-Principal, "DOT Organizational Health Study", Sponsored by South Dakota Department of Transportation, \$65000. (March 2002 - September 2002).  
Co-Principal, "Lawrence County Airport Cost-Benefit Study", Sponsored by Lawrence County Airport, Spearfish, SD, \$55000. (August 2000 - August 2001).  
Co-Principal, "Welfare Reform Demonstration Evaluation", Sponsored by South Dakota Social Services, \$1539000. (February 1994 - December 1999).  
Co-Principal, "E&T/JOBS Conformance Demonstration", Sponsored by South Dakota Department of Social Services, \$205000. (July 1993 - December 1996).  
Co-Principal, "IDS Scheer ARIS Toolset", Sponsored by IDS Scheer, \$250000. (August 2001 - May 2002).  
"SAP Plug and Play Curriculum", Sponsored by SAP America, \$50000. (August 2001 - May 2002).  
Co-Principal, "SAP SMART Project", Sponsored by SAP AG (Germany), \$436000. (August 2001 - May 2002).  
"Travel Grant", Sponsored by SAP America, \$5000. (August 1999 - May 2001).  
Co-Principal, "SAP University Alliance / IDS Scheer", Sponsored by SAP America and IDS Scheer, \$140000. (August 1998 - May 1999).

Co-Principal, "USD - Industry Alliance", Sponsored by SAP AG (Germany), The Consulting Alliance, Inacom, and KPMG Peat Marwick, \$1500000. (August 1997 - May 1998).

### ***Litigation Support Consulting***

Dakota Sioux Propane, South Dakota. (January 2007 - February 2009).  
Gibson Livestock Inc., South Dakota (March 2008 - August 2008).  
Tempus Nutritional Inc., South Dakota. (August 2006 - February 2008).  
Midwest Staffing, Iowa. (April 2007 - June 2007).  
MidCom v. CoEv, South Dakota. (July 2002 - December 2002).  
Raven Industries v. Western River Supply, South Dakota. (March 2002 - May 2002).  
Yankton Funeral Home, South Dakota. (August 2000 - June 2001).  
Dunes Hospitality LLC v. County Kitchen, South Dakota. (December 1998 - December 1999).  
Hy-Vigor Seeds Inc., Iowa. (July 1995 - August 1999).  
New Kitchen Inc. v. Carson Companies, South Dakota. (April 1999 - June 1999).  
Kingswood Mink Ranch Inc., South Dakota. (January 1999 - February 1999).  
Hesco Inc. v. The Pillsbury Company, South Dakota. (December 1998).  
Everett Vermeer / D and E Sanitation, South Dakota. (June 1997 - June 1998).  
    Testimony, Iowa District Court, Iowa. (June 10, 1998).  
Venert's Investments v. Carlson Companies, South Dakota. (August 1997 - October 1997).  
Woolridge Insurance Company v. Shellhammer, et. al., Iowa. (September 1996 - October 1997).  
Diesel Machinery Inc. v. Ingersoll-Rand Company, South Dakota. (May 1997 - August 1997).  
Kaystar Seed, South Dakota. (November 1996 - March 1997).  
Hesco Inc., South Dakota. (January 1995 - March 1997).  
Craig R. Hayes M.D. v. Black Hills Medical Center, South Dakota. (July 1996 - February 1997).  
PM Ag Products Inc. v. Katzer, et. al., Iowa. (April 1995 - July 1996).  
Midwest Electric Inc. v. Amana Refrigeration Inc., South Dakota. (December 1995 - April 1996).  
Elmer Shettler, Iowa. (October 1994 - May 1995).  
Norval G. Luke dba Assam Drug Company, South Dakota. (September 1994 - January 1995).  
Lundell Construction Inc., Iowa. (July 1993 - May 1994).  
    Testimony, United States Federal District Court, Iowa. (May 12, 1994).  
Kerr-McGee / Jacobs Ranch, Wyoming. (April 1993 - September 1993).  
Sioux Valley Hospital, South Dakota. (August 1993).  
Homestake Mines Inc., South Dakota. (April 1993 - June 1993).  
Allstate Insurance Co v. State of South Dakota, South Dakota. (April 1993).  
Landscape Garden Centers Inc., South Dakota. (March 1993 - April 1993).  
Sturdevant Inc., South Dakota. (January 1993 - February 1993).  
Lincoln Seed Corporation, Iowa. (September 1992 - November 1992).