

08/14/2015

**KAREN L. SEDATOLE, PHD**  
*Professor of Accounting*

The Eli Broad College of Business  
Department of Accounting and Information Systems  
Michigan State University  
North Business College Complex  
632 Bogue St., Rm 270  
East Lansing, Michigan 48824-1122  
Email: [sedatole@msu.edu](mailto:sedatole@msu.edu)  
Phone: 517.432.2919

**ACADEMIC APPOINTMENTS**

**Michigan State University**

2013-present *Professor of Accounting*  
2006-2013 *Associate Professor of Accounting*

**Wake Forest University**

2013-2014 *Visiting Professor of Accounting*  
2012-2013 *Visiting Associate Professor of Accounting*

**University of California at Davis**

May, 2011 *Visiting Research Scholar*

**University of Texas at Austin**

2000-2006 *Assistant Professor of Accounting*

**Stephen F. Austin State University**

1991-1996 *Lecturer of Accounting*

**EDUCATION**

- 2000 **PhD in Business Administration, University of Michigan**  
*Thomas William Leabo Memorial Award for Outstanding Business School Doctoral Student*
- 1989 **Master of Business Administration, University of Texas at Austin**  
*Sord Scholar Award*
- 1987 **Bachelor of Science in Engineering, Baylor University**  
*Magna cum laude*

**RESEARCH INTERESTS**

Determinants and consequences of evaluation and reward systems; control in inter-organizational collaborations; the measurement and use of non-financial performance measures for performance management.

**RESEARCH PUBLICATIONS**

- Sedatole, K. L., A. Swaney, and A. Woods. 2015. The implicit incentive effects of horizontal monitoring and team member dependence on individual performance. Forthcoming in *Contemporary Accounting Research*.
- Anderson, S. W., M. H. Christ, H. C. Dekker, and K. L. Sedatole. 2015. Do extant management control frameworks fit the alliance setting? A descriptive analysis. *Industrial Marketing Management*, special issue on *Accounting and Marketing Perspectives of Value Creation in Inter-firm Collaboration in Industrial Markets* 46: 36–53.

- Anderson, S. W., M. H. Christ, H. C. Dekker, and K. L. Sedatole. 2014. The use of management controls to mitigate risk in strategic alliances: Field and survey evidence. *Journal of Management Accounting Research* 26 (1): 1-32.
- Dikolli, S. S., S. L. Kulp, and K. L. Sedatole. 2013. The use of contract adjustments to lengthen the CEO horizon in the presence of internal and external monitoring. *Journal of Management Accounting Research* 25 (1): 199-229.
- Winner of the 2014 Journal of Management Accounting Research Best Paper Award.*
- Anderson, S. W., and K. L. Sedatole. 2013. Evidence on the cost hierarchy: The association between resource consumption and production activities. *Journal of Management Accounting Research* 25 (1): 119-141.
- Christ, M. H., K. L. Sedatole, and K. L. Towry. 2012. Framing sticks as carrots: An experimental investigation of contract frame and effort in agency relationships. *The Accounting Review* 87 (6): 1913-1938.
- Presented at the 2012 Experimental Economics, Accounting and Society: A Conference in Memory of John Dickhaut, Economic Science Institute, Chapman University.*
- Winner of the 2010 AAA MAS Research Conference Outstanding Paper Award.*
- Sedatole, K. L., D. Vrettos, and S. K. Widener. 2012. The use of management control mechanisms to mitigate moral hazard in the decision to outsource. *Journal of Accounting Research* 50 (2): 553-592.
- Presented at the 2011 Journal of Accounting Research Conference.*
- Krishnan, R., F. Miller, and K. L. Sedatole. 2011. The use of collaborative interfirm contracts in the presence of task and demand uncertainty. *Contemporary Accounting Research* 28 (4): 1397-1422.
- Nicolaou, A., K. L. Sedatole, and N. Lankton, N. 2011. Integrated information systems and alliance partner trust. *Contemporary Accounting Research* 28 (3): 1018-45.
- Farrell, A., S. Krische, and K. L. Sedatole. 2011. Employees' subjective valuations of their stock options: Evidence on the distribution of valuations and the use of simple anchors. *Contemporary Accounting Research* 28 (3): 747-93.
- Bruggen, A., R. Krishnan, and K. L. Sedatole. 2011. Drivers and consequences of short-term production decisions: Evidence from the auto industry. *Contemporary Accounting Research* 28 (1):83-123.
- Winner of the 2012 AAA MAS Impact on Management Accounting Practice Award.*
- Anderson, S. W., H. C. Dekker, and K. L. Sedatole. 2010. An empirical examination of goals and performance-to-goal following the introduction of an incentive bonus plan with participative goal-setting. *Management Science* 56 (1): 90-109.
- Winner of the 2012 AAA Notable Contributions to Management Accounting Literature Award.*
- Winner of the 2006 AAA MAS Research Conference Outstanding Paper Award.*
- Dikolli, S. S., S. L. Kulp, and K. L. Sedatole. 2009. Transient institutional ownership and CEO contracting. 2009. *The Accounting Review* 84 (3): 737-770.
- Dikolli, S. S. and K. L. Sedatole. 2007. Improvements in the information content of non-financial forward-looking performance measures: A taxonomy and application. 2007. *Journal of Management Accounting Research* 19: 71-104.
- Dikolli, S. S., W. R. Kinney, and K. L. Sedatole. 2007. Measuring customer relationship value: The role of switching cost. 2007. *Contemporary Accounting Research* 24 (1): 93-132.
- Coletti, A. L., K. L. Sedatole, and K. L. Towry. 2005. The effect of control systems on trust and cooperation in collaborative environments. *The Accounting Review* 80 (2): 477-500.
- Winner of the 2009 AAA Notable Contributions to Management Accounting Literature Award.*

- Bansal, H. S., S. S. Dikolli, S. S., G. McDougall, and K. L. Sedatole. 2004. Relating e-satisfaction to behavioral outcomes: An empirical study. *Journal of Services Marketing* 18 (4): 290-302.
- Anderson, S. W. and K. L. Sedatole. 2003. Management accounting for the extended enterprise: Performance management for strategic alliances and networked partners. 2003. In *Management Accounting in the Digital Economy*, A. Bhimini, Ed., London: Oxford University Press.
- Sedatole, K. L. 2003. The effect of measurement alternatives on a non-financial quality measure's forward-looking properties. *The Accounting Review* 78 (2): 555-580.
- 2001 AAA Management Accounting Section Dissertation Award, runner-up.
- Anderson, S. W., D. Glenn, and K. L. Sedatole. 2000. Sourcing parts of complex products: Evidence on transactions costs, high-powered incentives and *ex-post* opportunism. 2000. *Accounting, Organizations & Society* 25 (8): 723-749.
- Anderson, S. W. and K. L. Sedatole. 1998. Designing quality into products: The use of accounting data in new product development. 1998. *Accounting Horizons* 12 (3): 213-233.

### **Educational and Practitioner Publications**

- Christ, M. H., K. L. Towry, K. L. Sedatole, and M. Shackell. 2014. Sticks and carrots in incentive contracting. *Finance & Accounting Memos* (2): 41-44. Available at: <http://www.fame-jagazine.com/readers/fame-2/cfame-2.pdf>
- Convery, S. P., A. M. Farrell, S. D. Krische, and K. L. Sedatole. 2012. How employees value stock options as compensation. *Journal of Financial Planning*. Available at: <http://www.onefpa.org/journal/Pages/How%20to%20Help%20Employees%20Better%20Value%20Stock%20Options%20as%20Compensation.aspx>
- Christ, M. H., K. L. Towry, K. L. Sedatole, and M. A. Thomas. 2008. When formal controls undermine trust and cooperation. 2008. *Strategic Finance*, January: 38-44.
- Winner of the IIA Netherlands Outstanding Paper Award.
- Anderson, S. W., M. H. Christ, and K. L. Sedatole. 2006. The risky business of strategic collaborations. 2006. *Internal Auditor*, (December).
- Anderson, S. W., M. H. Christ, and K. L. Sedatole. 2006. *Managing Strategic Alliance Risk: Survey Evidence of Control Practices in Collaborative Inter-Organizational Settings*. Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation.
- Dikolli, S. S. and K. L. Sedatole. 2004. Delta's new song: A case on cost estimation in the airline industry. *Issues in Accounting Education* 19 (3): 345-358.
- Dikolli, S. S. and K. L. Sedatole. 2003. Schlotsky's gourmet deli franchise store. 2003. *Accounting Education: An International Journal* 12 (4): 427-435.

### **RESEARCH – WORKING PAPERS**

- Demere, W., Sedatole, K. L. and A. Woods. 2015. The role of calibration committees in subjective performance evaluation systems.
- Demere, W., Krishnan, R., K. L. Sedatole, and A. Woods. 2015. Do the incentive effects of relative performance evaluation vary with promotion prospects across the organizational hierarchy?
- Sedatole, K. L., A. Swaney, M. H. Yetman, and R. J. Yetman. 2015. Accounting-based performance metrics and executive compensation in nonprofit organizations.
- Bruggen, A., I. Grabner, and K. L. Sedatole. 2014. The folly of forecasting: The effects of sales forecast accuracy and bias on inventory and production decisions under aggregated and disaggregated forecasting regimes.

## **RESEARCH AWARDS & FELLOWSHIPS**

<i>Journal of Management Accounting Research</i> Best Paper Award	2014
AAA Notable Contributions to Management Accounting Literature Award	2009, 2012
AAA Management Accounting Section Impact on Management Accounting Practice Award	2012
Department of Accounting & Information Systems Outstanding Research Award	2011
Ed and Carol Lake Faculty Excellence Research Grant	2011
Broad College of Business John D. & Dortha J. Withrow Endowed Emerging Scholar Award	2010
AAA Management Accounting Section Research Conference Outstanding Paper Award	2006, 2010
IIA Netherlands Outstanding Working Paper Award	2006
AAA Management Accounting Section Dissertation Award, runner-up	2001
AAA Doctoral Consortium Fellow, Tahoe City, California	1999
William A. Paton Scholarship, University of Michigan	1996-2000
Victor Bernard Memorial Fellowship, University of Michigan	1996-1997
Thomas William Leabo Memorial Award for Outstanding Business School Doctoral Student, University of Michigan	1999

## **RESEARCH GRANTS**

### **Institute of Management Accountants, 2011**

To support research on the operational and financial impact of budget revisions, co-investigator Isabella Grabner and Alexander Bruggen.

### **American Institute of Certified Public Accountants, 2006**

To support research on the use of supplier performance measures, co-investigator S. W. Anderson.

### **PriceWaterhouseCoopers Foundation, 2006**

To support research on the association between institutional ownership and CEO contracting, co-investigators S. S. Dikolli and S. L. Kulp.

### **Institute of Management Accountants, 2005**

To support research on the effect of control system type on trust and cooperation in strategic alliances, co-investigators K. L. Towry and M. H. Christ (doctoral student).

### **Center for Business Measurement and Assurance Services, 2004**

To support research on management control practices in strategic alliances and other inter-firm collaborative relationships, co-investigator S. W. Anderson.

### **Institute of Internal Auditors Research Foundation, 2004**

To support research on management control practices in strategic alliances and inter-firm collaborative relationships, co-investigator S. W. Anderson.

### **Center for Business Measurement and Assurance Services, 2002**

To support research on the effects of control systems on trust and cooperation in teams and alliances, co-investigators A. L. Coletti (doctoral student) and K. L. Towry.

### **Center for Business Measurement and Assurance Services, 2001**

To support research on non-financial performance measures in online retailing, co-investigator S. S. Dikolli.

### **Blue Cross Blue Shield of Michigan Foundation, Student Award Program Grant, 1999**

To support research on performance measurement in a healthcare setting.

## **SAMPLE PRESS & PRACTIONER MENTIONS OF RESEARCH**

- Carrots Are More Powerful Motivators than Sticks, New Research Finds*, *Incentive Magazine*, July 10, 2012, by Alex Palmer, <http://www.incentivemag.com/News/Industry/Articles/Carrots-Are-More-Powerful-Motivators-Than-Sticks,-New-Research-Finds/>
- Employees Motivated By Rewards, Not Penalties*, *BusinessNewsDaily*, Fox Business, June 22, 2012, by Chad Brooks.
- Capital City Recap with Michael Cohen*, WILS 1320 radio interview, June 21, 2012.
- Carrots, not sticks, motivates workers*, *Science Daily*, June 20, 2012, [www.sciencedaily.com/releases/2012/06/20120620113238.htm](http://www.sciencedaily.com/releases/2012/06/20120620113238.htm).
- Accounting; Research from Worcester Polytechnic Institute Provides New Data about Accounting*, *Wall Street Journal Investment Weekly News*, December 10, 2011, <http://professional.wsj.com/article/TPINVWK00020111202e7ca000je.html>
- Why the Big Three Put Too Many Cars on the Lot*, *CFO.com*, February 2, 2012, by Marielle Segarra, [http://www3.cfo.com/article/2012/2/management-accounting\\_ford-general-motors-chrysler-absorption-costing-excess-inventory](http://www3.cfo.com/article/2012/2/management-accounting_ford-general-motors-chrysler-absorption-costing-excess-inventory)
- Multidisciplinary Literature Review: Remuneration and Executive Behaviour*, 2010, APG (www.apg.nl).
- New Research Shows Personalized Education Dramatically Increases Employees' Perceived Value Of Stock Option Awards*, Ameriprise Press Release, September 19, 2006. Also cited by Forbes.com, MSN Money, Yahoo Finance, Chron.com (Houston Chronicle), and Benefits Link.
- Guilt by Association*, *Corporate Secretary*, August 2006, by Carolyn Iglesias.
- Managing Internal Controls & Joint Ventures*, *Compliance Week*, May 16, 2006, by Christine Dunn.
- The Role of Alliances in Corporate Strategy*, Boston Consulting Group Report, November 2005.

## **INVITED RESEARCH SEMINARS**

George Washington University	2016	Ohio State University	2008
Bocconi University	2015	University of Wisconsin	2008
Tulane University	2015	Emory University	2008
Harvard University	2001, 2009, 2015	Georgia State University	2007
Maastricht University	2010, 2014	Cornell University	2006
Erasmus University	2014	Texas Christian University	2006
University of Kentucky	2014	Michigan State University	2002, 2005
Southern Methodist University	2014	University of Pittsburgh	2005
American University	2014	Rice University	2000, 2005
University of Arkansas	2014	University of Utah	2005
Georgetown University	2013	University of Iowa	2004
Northeastern University	2013	University of Arizona	2004
University of Miami	2013	University of Illinois	2003
Duke University	2013	University of Colorado	2003
University of Southern California	2003, 2008, 2012	Baylor University	2002
Wake Forest University	2011	University of Notre Dame	2001
Indiana University	2011	University of Texas at Austin	2000
University of California at Davis	2011	University of Texas at Dallas	2000
University of Georgia	2011	Stanford University	2000
Free University Amsterdam	2009	University of North Texas	2000
York University	2009		

## **INVITED KEYNOTE PRESENTATIONS**

<i>"Bullwhips, beer, and crystal balls: A proposed new direction for management accounting research,"</i> Plenary presentation at the EIASM New Directions in Management Accounting Conference	2014
<i>"Research on managerial accounting,"</i> AAA Doctoral Consortium, Lake Tahoe, NV	2013
<i>"6 Blind Men, an Elephant, and an 800 lb Gorilla walk into a bar..., "</i> AAA MAS Doctoral Colloquium	2013
<i>"Economics-Based Management Accounting Research,"</i> AAA Doctoral Consortium, Lake Tahoe, NV	2010
<i>"From the Lab to the Field,"</i> AAA ABO Doctoral Colloquium	2006
<i>"Empirical Management Accounting Research,"</i> PAC 10 Doctoral Colloquium	2004
<i>"Perspectives of a New Faculty Member,"</i> AAA MAS Doctoral Colloquium	2002

## **PROFESSIONAL SERVICE & AFFILIATIONS**

### **Editorial activities:**

Senior Editor, <i>Journal of Management Accounting Research</i>	2016-2018
Editor, <i>Accounting Horizons</i> (T. Yohn, Editor-in-Chief)	2015-2018
Associate Editor, <i>Journal of Management Accounting Research</i> (R. Balakrishnan, Editor)	2010-2013
Editorial board member, <i>The Accounting Review</i> (M. DeFond, Editor)	2014-2017
Editorial board member, <i>The Accounting Review</i> (H. Evans, Editor)	2011-2014
Editorial board member, <i>The Accounting Review</i> (S. Kachelmeier, Editor)	2008-2011
Editorial board member, <i>Accounting, Organizations &amp; Society</i> (K. Robson, Editor)	2015-present
Editorial board member, <i>Accounting, Organizations &amp; Society</i> (C. Chapman, Editor)	2012-2015
Editorial board member, <i>Journal of Management Accounting Research</i> (R. Krishnan, Editor)	2013-2016
Editorial board member, <i>Journal of Management Accounting Research</i> (J. Luft, Editor)	2006-2009
Editorial board member, <i>Management Accounting Research</i> (W. Van der Stede, Editor)	2015-2017
Editorial board member, <i>Advances in Management Accounting</i>	2004-present
Editorial advisory board member, <i>Journal of Cost Management</i>	2013-present

### **Ad hoc reviewer:**

<i>The Accounting Review</i>	<i>Management Accounting Research</i>
<i>Journal of Accounting Research</i>	<i>Accounting Horizons</i>
<i>Contemporary Accounting Research</i>	<i>Behavioral Research in Accounting</i>
<i>Management Science</i>	<i>Production and Operations Management</i>
<i>Accounting, Organizations &amp; Society</i>	<i>California Management Review</i>
<i>Journal of Management Accounting Research</i>	

### **AAA leadership roles:**

AAA <i>Journal of Management Accounting Research</i> , Senior Editor	2016-2018
AAA Annual Meeting, MAS Liaison (organizer)	2009
MAS Notable Contributions to Management Accounting Literature Award Committee, Chair	2014-2015
MAS Dissertation Award Committee, Chair	2013
MAS Annual Meeting Best Paper Award Committee, Chair	2010
MAS Doctoral Colloquium, Co-Director	2006-2007, 2007-2008

**AAA committee membership and other activities:**

AAA Membership Advisory Committee (Mary Barth, President), member	2013-2016
AAA Outstanding Accounting Educator Award Committee, member	2016
AAA New Faculty Consortium, review process panel member and small group leader	2015
AAA Doctoral Consortium Planning Committee, panelist, panel moderator and small group leader	2013
AAA Steve Berlin / CITGO Grant Competition Selection Committee, member	2013
AAA New Faculty Consortium, teaching effectiveness panel moderator and small group leader	2012
AAA New Faculty Consortium Planning Committee, member	2011-2012
AAA New Faculty Consortium, teaching effectiveness panelist and small group leader	2009, 2010
AAA Notable Contributions to Accounting Literature Award Screening Committee, member	2006-2007
MAS Publications Committee, <i>ex officio</i> member	2015-2018
MAS Nominations Committee, member	2014
MAS Dissertation Award Committee, member	2012
MAS Publications Committee, member	2010-2012, 2012-2014
MAS Mid-year Meeting Best Paper Award Committee, member	2010-2011
MAS Innovation in Teaching Awards Committee, member	2009
MAS Innovations in Management Accounting Literature Award Committee, member	2002

**Conference participation:**

AAA MAS Doctoral Colloquium, panelist on editors panel, small group leader	2016
EIASM 8 <sup>th</sup> Conference on Performance Measurement and Management Control, Nice, France, panelist on editors panel, presenter, and discussant	2015
AAA Accounting IS Big Data conference, New York, New York, invited participant	2015
T-Summit, East Lansing, Michigan, participant	2015
EIASM New Directions in Management Accounting Research Conference, Brussels, Belgium, plenary speaker, session moderator, and discussant	2014
Global Management Accounting Research Symposium, presenter, reviewer, session moderator, and/or discussant	2007-2011, 2013-2014
Global Management Accounting Research Symposium Emerging Scholars Forum, Faculty Mentor	2008, 2011
AAA MAS Doctoral Colloquium, resident faculty	2006
AAA MAS Mid-Year Research Conference, presenter, reviewer, session moderator, discussant, panelist, and/or panel moderator	2001-2002, 2004, 2006-2016
AAA Annual Meeting, presenter, reviewer, session moderator, discussant, and/or panel moderator	2000-2002, 2006-2007, 2009-2016

**Professional Association Membership:**

American Accounting Association, Member	1998-present
Institute of Management Accountants, Member	2000-present
Institute of Internal Auditors, Member	2003-2009

**UNIVERSITY SERVICE****Michigan State University:**

MSU All-University Awards Committee	2007-2008
Broad Integrative Fellows Program, Co-Director	2014, 2015
Broad Dean Search Committee	2014-2015
Broad Graduate Career Management Director Search Committee	2015
Broad MS Data Analytics Project Faculty Coach	2014
Broad College Strategic Integrative Teaching and Learning Team, Chair	2013

Broad Full-time MBA Redesign Team	2011-2012
Broad Full-time MBA Task Force	2010-2011
Broad Committee of 200 Design Team	2011
Broad Women MBA Association, Faculty Advisor	2011-2012, 2013-2014, 2014-2015
Broad Masters Programs Committee	2008-2012
Broad Undergraduate Programs Committee	2006-2007
Broad Weekend MBA Curriculum Task Force	2008-2009
Department Advisory Committee	2007-2009, 2013-2015
Department Curriculum Committee	2010-2012, 2013-2015
Department Brownbag Coordinator	2008-2015
Department of AIS Promising Scholars Program, Coordinator	2008, 2009, 2010, 2011
Department PhD Programs Committee	2006-2007, 2007-2008, 2008-2009
Department Chair Search Committee	2006-2007
MBA Broad v. Broad Case Competition, Judge	2009
MBA Breakthrough to Broad (B2B) Case Competition, Lead Judge	2010
MBA Breakthrough to Broad (B2B) Case Competition, Judge	2008, 2011

### ***TEACHING AWARDS & HONORS***

Broad College of Business, MBA Core Faculty Member of the Year	2015
Broad College of Business John D. & Dortha J. Withrow Endowed Emerging Scholar Award	2010
University of Texas Mortar Board Senior Honor Society Preferred Professor	2006
McCombs Faculty Excellence Award Winner	2003-2004
Outstanding Principles of Accounting Teacher, Stephen F. Austin State University	1995-1996
Outstanding MBA Core Teaching Assistant, University of Texas at Austin	1988-1989

### ***TEACHING ASSIGNMENTS***

#### **Michigan State University:**

Cost and Managerial Accounting, BBA (required)  
Accounting for Decision Making and Control, MBA (core)  
Strategic Management Control Systems, MS Accounting and MBA (elective)  
Accounting for Decision Making and Control, Executive MBA (core)  
Cost Concepts for Logistics Applications, Executive Development Program  
Strategic Cost Management, Executive Development Program  
2014 West Michigan SCM Certificate Series, Executive Development Program

#### **Wake Forest University:**

Managerial Accounting, MBA (core)  
Management Control Systems, MBA (elective)  
Strategic Cost Management, MS Accounting (required)

#### **University of Texas at Austin:**

Introduction to Managerial Accounting, MBA (core)  
Fundamentals of Managerial Accounting, Business Honors Program (required)  
Fundamentals of Managerial Accounting, BBA (required)  
Empirical Managerial Accounting Research, ITESM Doctoral Seminar

**Stephen F. Austin State University:**

Principles of Financial Accounting, BBA  
 Principles of Management Accounting, BBA  
 Introduction to Accounting for Non-Business Majors, BA

**DOCTORAL STUDENT SUPERVISION****Michigan State University:**

Susanna Gallani, Dissertation Committee Member	2014-2015
Will Demere, Research Assistant	2014-2015
Amy Swaney, Dissertation Chair	2012-2014
Dimitris Vrettos, Dissertation Chair	2010-2011
<i>Winner of the 2012 AAA Outstanding Management Accounting Dissertation Award</i>	
<i>Winner of the 2015 IMA Research Foundation Emerging Scholar for the Competitive Manuscript Award</i>	
Dimitris Vrettos, Research Assistant	2008-2009, 2010-2011
Dimitris Vrettos, 1 <sup>st</sup> and 2 <sup>nd</sup> Year Summer Papers	2007, 2008
Amy Swaney, 1 <sup>st</sup> and 2 <sup>nd</sup> Year Summer Papers	2010, 2011
Amy Swaney, Research Assistant	2009-2010, 2011-2012
Michelle Lau, 2 <sup>nd</sup> Year Summer Paper	2009
Alex Woods, Dissertation Co-Chair	2006-2008
Ge Bai, Research Assistant	2007-2008
Alex Woods, Research Assistant	2006-2007

**University of Texas at Austin:**

Margaret Christ, Dissertation Committee Member	2006-2009
Kevin Jackson, Dissertation Committee Member	2002-2004
Margaret Christ, 2 <sup>nd</sup> Year Summer Paper	2005
Angela Coletti, 2 <sup>nd</sup> Year Summer Paper	2003
Bernhard Reichert, 1 <sup>st</sup> Year Summer Paper	2005
Margaret Christ, Research Assistant	2004-2006
Angela Coletti, Research Assistant	2000-2004
Kristy Towry, Research Assistant	2001

**PROFESSIONAL EXPERIENCE & LICENSES**

1991-1992	<b>Corning, Incorporated</b> , Corning, NY <i>Consultant</i> Played the lead role in the design, implementation, and installation of the Corning, Incorporated Sales & Administrative Expense Budgeting System and the Opto-Electronics Division Executive Information System.
1989-1991	<b>Execucom Systems Corporation</b> , Austin, TX <i>Staff Consultant</i> Worked on the design and implementation of customized client information systems used in forecasting, planning and decision-making in the airline, petrochemical, computer manufacturing, and retail industries.
1994-2004	Certified Public Accountant, State of Texas