

## Bruce Bettinghaus

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### Work Contact

Michigan State University  
Broad College of Business  
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### **Education**

PH.D., The Pennsylvania State University, 2000. Emphasis/major: Accounting

BBA, Grand Valley State University, 1994. Emphasis/major: Accounting

### **Academic Experience:**

Assistant Professor – Fixed Term, Michigan State University, August 2018 - Present

Associate Professor, Grand Valley State University, August 2014 – August 2018

Assistant Professor, Grand Valley State University, August 2008 – August 2014

Professor of Practice, Michigan State University, August 2006 - August 2008

Assistant Professor, Michigan State University, January 2002 –August 2006

Assistant Professor, University of Missouri-Columbia, July 2000 - December 2001

Graduate Assistant, Penn State University, August 1994 - June 2000

### **Teaching Experience**

At Michigan State University:

Undergraduate Teaching: Intermediate Accounting I, Principles of Managerial Accounting

Graduate Teaching: Current Topics in Accounting; Corporate Governance; Financial Statement Analysis

At Grand Valley State University

Undergraduate Teaching: Principles of Managerial Accounting; Corporate Governance and Accounting Ethics

Graduate Teaching: Accounting Theory; Advanced Accounting; Financial Accounting for Executives;

Managerial Accounting for Executives

Continuing Education: Yearly Ethics updates for SOA Alumni

At The University of Missouri

Undergraduate Teaching: Intermediate Accounting I; Intermediate Accounting II

At Penn State University

Undergraduate Teaching: Principles of Financial and Managerial Accounting; Intermediate Accounting I;

Intermediate Accounting II

### **Teaching Awards**

Faculty Excellence in Teaching, Michigan State University, Academic. (2007 - 2008). Departmental award given by the faculty

Graduate Assistant Teaching Award, Penn State University, Academic. (1998 - 1999). A competitive teaching award at the university level

Ossian MacKenzie Teaching Award, Smeal College of Business, Penn State University, Academic. (1997 - 1998). A competitive teaching award at the college level

## Publications

### Refereed Journal Articles

Bettinghaus, B., Goldberg, S., Kessler, L (2019) A Reporting Dilemma: Hiring Freeze Headcount. IMA Educational Case Journal (June 2019)

Goldberg, S., Bettinghaus, B. (2015). Everyday Ethics: Tougher Than You Think. Strategic Finance, (June 1, 2015).

Goldberg, S. R., Bettinghaus, B., Lindquist, S. (2014). Avoiding Auditor Bias and Making Better Decisions. Journal of Corporate Accounting and Finance, 25(4).

Bettinghaus, B., DeBruine, M., Sopariwala, P. (2012). Idle Capacity Costs: It's Not Just the Expense. Management Accounting Quarterly, 13(2), 1-7.

Bettinghaus, B., Lindquist, S. (2011). Auditors and Risk: Eight New Standards. Journal of Corporate Accounting and Finance, 22(4), 31-37.

Bettinghaus, B. (2010). PCAOB Gets Tough With New Audit Quality Review Standard. Journal of Corporate Accounting and Finance, 21(4), 25-30.

Ahmed, A. S., Beatty, A., Bettinghaus, B. (2004). Evidence on the Efficacy of Market Risk Disclosures By Commercial Banks. The International Journal of Accounting, 39(3), 223-251.

### Books

Beams, F., Anthony, J., Bettinghaus, B., Smith, K., (2017) *Advanced Accounting 13e*, Upper Saddle River, NJ: Pearson Education.

Beams, F., Anthony, J., Bettinghaus, B., Smith, K., (2014) *Advanced Accounting 12e*, Upper Saddle River, NJ: Pearson Education.

Beams, F., Anthony, J., Bettinghaus, B., Smith, K., (2011) *Advanced Accounting 11e*, Upper Saddle River, NJ: Pearson Education.

### Submitted for Publication

Bettinghaus, B. A., Goldberg, S. R., Kessler, L., A Reporting Dilemma: Hiring Freeze Headcount. IMA Educational Case Journal.

Bettinghaus, B. A., Goldberg, S. R., Kessler, L., Transfer Pricing and Net Operating Loss Carryforwards. IMA Educational Case Journal.

### Selected Conference Proceedings and Presentations

Sergeant, A., Bettinghaus, B. (2014). Reporting of Corporate Sustainability: An Examination of the Global Reporting Initiative Database. Southwest American Accounting Association.

Bettinghaus, B. (2010). The Influence of Reporting Standards on the Numerical Complexity of Financial Reports. Public Interest Section of the American Accounting Association.

Bettinghaus, B., & Sopariwala, P., (2010) West Michigan Accounting & Auditing Symposium, "Could a single disclosure rule have prevented General Motors from becoming Motors Liquidation Corp.?"

Bettinghaus, B., Anthony, J., Farber, D. B. (2009). The Magnitude and Efficacy of Earnings Management Preceding the Issuance of Public Debt. The Annual Meeting of the American Accounting Association.

Bettinghaus, B., (2006) Financial Accounting and Reporting Section, "The magnitude, frequency, and limiting factors of earnings management for capital market purposes: Evidence from the issuance of public securities," The American Accounting Association, Orlando, FL..

Bettinghaus, B., The KPMG and UIUC conference on Risk Reporting, "Evidence on the Efficacy of Market Risk Disclosures By Commercial Banks," KPMG and UIUC, Clearwater, FL. (December 2003).

Bettinghaus, B., Annual Meeting of the American Accounting Association, "Hedging by Bank Holding Companies: An Examination of Trade-offs in the Use of Investment Securities and Interest Rate Swaps," the American Accounting Association, Dallas, TX. (August 1997).

## **Professional Development**

### Accreditation

Accreditation Conference, "AACSB Accreditation Conference", AACSB, Pittsburgh, PA. (September 24 - 26 2017).

Accreditation Conference, "AACSB Accreditation Conference", AACSB, Phoenix, AZ. (January 8 – 10, 2017).

### Learning Communities

Ethics, Member since 2009 (the ethics group predates the current learning communities)

Discussion Leadership, Member since 2017

Hybrid and Online Teaching, Member since 2017

## **Service**

### University Level

Faculty Teaching and Learning Advisory Council (FTLCAC), Seidman Representative, 2014-2016

Graduate Council, Seidman Representative, 2015 – 2016

### College Level

Dean's Advisory Council, School Representative, 2016 –

Accreditation Task Force, Member, 2017 –

Core Curriculum Task Force, Member, 2017 –

Graduate Programs Committee, Member, 2017 –

Assurance of Learning Committee, Member, 2016 -

AACSB Faculty Standards Task Force, Member, 2014 – 2016

AACSB Impact and Alignment Task Force, Member, 2014 - 2015

EMBA Faculty Working Group, Member, 2014 –

Full-Time MBA implementation Committee, Member, 2009 - 2011

Seidman Honor Code Development Team, Faculty Member, 2010

### School Level

Graduate Accounting Committee, Member, 2009 –

Assurance of Learning Committee, Chair, 2016 –

Accounting Curriculum Committee, Member, 2016 –

Strategic Planning Committee, Member, 2009 –

### Professional Community

Continuing Professional Education – Ethics, BDO Grand Rapids Office, 2013 – 2017

Continuing Professional Education – Ethics, Dolinka and VanOord, 2011 – 2013

Continuing Professional Education – Ethics, Edward Jones, 2009 – 2011

Continuing Professional Education – Ethics, MICPA, various locations, 20+ presentations, 2010 – 2015

Continuing Professional Education – Ethics, SOA Alumni, 2010 –

MICPA Ethics Task Force, Member, 2010 - 2013