REBECCA TOPPE SHORTRIDGE Garv W. Rollins Endowed Chair of Accounting

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EDUCATION

Ph.D. MICHIGAN STATE UNIVERSITY, 1999

Business Administration: Accounting

M.B.A. INDIANA UNIVERSITY—INDIANAPOLIS, 1994

Business Administration

B.S. INDIANA UNIVERSITY—BLOOMINGTON, 1989

Accounting

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant, Indiana (Inactive)

ACADEMIC EXPERIENCE

<u>The University of Tennessee at Chattanooga</u>, Chattanooga, Tennessee Department Head of Accounting and Gary W. Rollins Endowed Chair in Accounting, 2021 - present

Northern Illinois University, DeKalb, Illinois

Department Chair and Donald E. Kieso Endowed Chair of Accountancy, 2016 – 2021 Assistant Department Chair of Accountancy, 2010 – 2015 Director, Master of Accounting Science, 2013 – 2015 Full Professor of Accountancy, 2014 – 2021 Associate Professor of Accountancy, 2008 – 2014 Assistant Professor of Accountancy, 2005 – 2008

Ball State University, Muncie, Indiana

Assistant Professor of Accounting, 2000 – 2005

<u>University of North Carolina at Wilmington</u>, Wilmington, North Carolina Assistant Professor of Accounting, 1999 – 2000

Michigan State University, Lansing, Michigan Graduate Assistant. 1994 – 1999

PROFESSIONAL EXPERIENCE

<u>Johnston Shaub,</u> Greenwood, Indiana Accounting staff, 1991 – 1993

<u>John A. Hauter & Associates</u>, Indianapolis, Indiana Accounting staff, 1990 – 1991

<u>Ernst & Young</u>, Indianapolis, Indiana Accounting staff, 1989 – 1990

NATIONAL HONORS & RECOGNITIONS

- Illinois CPA Society Women to Watch (senior leadership), 2021
- Federation of Schools of Accountancy/Joseph A. Silvoso Faculty Merit Award, 2019
- Mark Chain/Federation of Schools of Accountancy Innovation in Graduate Education, 2013

- Mark Chain/Federation of Schools of Accountancy Innovation in Graduate Education, 2009
- American Accounting Association, Doctoral Student Consortium, 1998

PUBLICATIONS

- Davenport, S., C. Lee, M. Riley, R Shortridge, 2025 (forthcoming). Student Employment and Intermediate Accounting Performance, *Advances in Accounting Education*. (ABDC-C)
- MacAulay, K., Marley, R., Mellon, M., and Shortridge, R. 2023. Emily's Dilemma: An Examination of Tactics Used to Protect and Surrender Market Share, *Journal of Accounting Education*, 62. (ABDC-B)
- Lee, C., M.E. Riley, R. T. Shortridge, C. Nuxoll. 2019. Cognitive Bias in Audit Interviews. Internal Auditor.
- Ricketts, R., Riley, M.E., and Shortridge, R. 2018. Information Content of IFRS versus GAAP Financial Statements. *Journal of Financial Reporting and Accounting*, *16(1)*, *120-137*. (ABDC-C)
- Dzuranin, A. Shortridge, R., Smith, P.A. 2015. A Strategy for Assessing an Integrated Ethics Framework Using a Theory Based Approach. *Journal of Business Ethics Education*, (12).
- Ellis, J.B., Riley, M.E., and Shortridge, R. 2015. Incorporating Face-to-Face Peer Feedback in a Group Project Setting. *Journal of Accounting Education*, (33): 4. (ABDC-B)
- Riley, M.E. and Shortridge, R. 2013. Proposed Changes to Lease Accounting under FASB's Exposure Draft. *CPA Journal*, (June).
- Harp, N., Myring, M., and Shortridge, R. 2013. Do Variations in the Strength of Corporate Governance Still Matter? A Comparison of the Pre- and Post-Regulation Environment. *Journal of Business Ethics*, (May). (ABDC-A, FT 50)
- Dzuranin, A. C., Shortridge, R., and Smith, P.A. 2013. Building Ethical Leaders: A Way to Integrate and Assess Ethics Education. *Journal of Business Ethics*, (115): 1. (ABDC-A, FT 50)
- Shortridge, R. and Yu, S.C. 2011. The Evolution and Growth of Corporate Control Systems, *Strategic Finance*, (June).
- Myring, M. and Shortridge, R. 2010. Corporate Governance and the Quality of Financial Disclosures. *International Business & Economics Research Journal*, (June).
- Matherly, M. and Shortridge, R. 2009. A Pragmatic Model to Estimate Journal Quality in Accounting, *Journal of Accounting Education*, (March). (ABDC-B)
- Shortridge, R., and Smith, P.A. 2009. Understanding the Changes in Accounting Thought. *Research in Accounting Regulation*. (ABDC-B)
- Colquitt, L. Lee, Godwin, N. H., and Shortridge, R. 2007. The Market Assessment of Management Turnover: Evidence from Coaching Changes in the NBA. *Journal of Business Finance and Accounting* (June/July). (ABDC-A*)
- Myring, M., Shortridge, R., Wrege, W.T. and Chester, A. 2007. The Market Valuation of Earnings in Germany, the United Kingdom, and the United States. *International Business & Economics Research Journal* (July).

- Shortridge, R. and Smith, P.A. 2007. Understanding the Views of Consolidation: Proprietary, Parent, Entity, and the IASB's view. *The CPA Journal* (April).
- Shortridge, R. 2006. Fair-value accounting: What's so Fair? Author response, *The CPA Journal* (July).
- Shortridge, R., Pitner, A., and Wagoner, E. 2006. Fair Value Accounting: A Changing Environment. *The CPA Journal* (April).
- Myring, M., Bloom, R., and Shortridge, R. 2005. The Effect of an Accounting Internship on Subsequent Academic Performance. *Journal of Accounting and Finance Research*.
- Shortridge, R. and Avila, S. 2004. The Impact of Institutional Ownership on the Reinsurance Decision. Risk Management and Insurance Review (Fall). (ABDC-C)
- Shortridge, R. 2004. Market Valuation of Successful versus Non-Successful R&D Efforts in the Pharmaceutical Industry. *Journal of Business Finance and Accounting* (November/December). (ABDC-A*)
- Shortridge, R. and Myring, M. 2004. Defining Principles-Based Accounting Standards. *The CPA Journal* (August).
- Ballou, B., Godwin, N.H., and Shortridge, R. 2003. Firm Value and Employee Attitudes on Workplace Quality. *Accounting Horizons* (December). (ABDC-A)
- Myring, M., Shortridge, R., and Bloom, R. 2003. The Impact of Statement of Financial Accounting Standard No. 123 on Equity Prices of Computer Software Companies. *Research in Accounting Regulation*. (ABDC-B)
- Myring, M., Shortridge, R., and Van Alst, L. 2003. The Relationship between Returns and Unexpected Earnings: A Comparison of Australia and the United States. *Journal of Business and Economics Research* (August). (ABDC-C)

Projects in process

- Redesigning Principles Courses to Rebuild the Accounting Pipeline: A Commentary. This project is a result of work with the Future Accountants Sponsoring Organization. It is co-authored with Michael Drake, Joni Fisher, Bella Isaac, Jill Mitchell, Karen Osterheld, Amal Said, and Rebecca Shortridge.
- Changing Majors: The Impact of Experiences in Principles of Accounting Courses. This project is in process with target publication in Issues in Accounting Education (revise and resubmit through request for proposals process). The project is co-authored with Nishani Vincent, Rebecca Shortridge, and Joanie Sompayrac.

PRESENTATIONS/PANELS

Changing Majors: The Impact of Experiences in Principles of Accounting Courses, with J. Sompayrac and N. Vincent, American Accounting Association Annual Meeting, Chicago, Illinois (2025).

Building the Pipeline at Different Stages, Moderator, American Accounting Association Annual Meeting, Chicago, Illinois (2025).

Have you thought about becoming an accounting chair? The good, the bad, and why it's worth thinking about. Panel member, American Accounting Association Annual Meeting, Chicago, Illinois (2025).

Update on FASO and the Accounting Pipeline, Panelist, Conference on Teaching and Learning at American Accounting Association Annual Meeting, Chicago, Illinois (2025).

Cultivating the Accounting Pipeline: Essential Skills and Initiatives, Moderator, Spark Meeting (virtual) American Accounting Association (2025).

Building the Future: What Is Being Done to Strengthen the Accounting Student Pipeline, Moderator, Teachers of Accounting at Two Year Colleges, Indianapolis, Indiana (2025).

Accounting Careers and Professional Engagement Panel, Moderator, FASO Bootcamp, Pre-event at Teachers of Accounting at Two Year Colleges, Indianapolis, Indiana (2025).

Accounting Careers and Professional Engagement Panel, Moderator, FASO Bootcamp hosted by the TSCPA, Brentwood, Tennessee (2025).

Have You Thought About Becoming an Accounting Department Chair? The Good, the Bad, and Why It's Worth Thinking About, Panelist, WeAre Webinar Series, sponsored by the Leadership in Accounting Education Section, American Accounting Association (2025).

Incorporating GenAI, Emerging Technologies, & Other New Resources in the Principles Courses, Moderator, Pipeline Webinar Series, sponsored by the Leadership in Accounting Education Section, American Accounting Association, Virtual, (2025).

Impact of Student Employment on Performance in Intermediate Accounting, with S. Davenport, C.C. Lee, and M. Riley, American Accounting Association Annual Meeting, Washington DC (2024).

The Accounting Pipeline/Future Accountants Sponsoring Organizations, Panelist, American Accounting Association Annual Meeting, Washington DC (2024).

Update on Accounting Pipeline Initiatives and How You Can Contribute. Moderator, Spark Meeting, virtual meeting sponsored by the American Accounting Association (2024).

VITA: Opportunities and Challenges, Panelist, VITA University Conferences, University of Georgia/The University of Puerto Rico Mayaguez/Internal Revenue Services, Athens, Georgia (2024).

Update on Accounting Pipeline Initiatives and How You can Contribute. Panelist, Teachers of Accounting at Two-Year Colleges, Arlington, Virginia (2024).

The Basics of Budgeting for Academic Leaders, Presenter, UT System Professional Development Conference for Academic Unit Leaders, Nashville, Tennessee (2024).

Continuing Developments in the Profession and Their Impact on Education, Panelist, American Accounting Association Annual Meeting, Denver, Colorado (2023).

What's Evolving from the CPA Evolution, Panelist, American Taxation Association Meeting, American Accounting Association, Washington DC (2023).

Book-end Faculty: Mentoring Junior Faculty and Working with Later Career Faculty, Moderator, American Accounting Association Annual Meeting, New Chair Symposium, San Francisco, California (2019).

Integrating Data Analytics Across the Accounting Curriculum, Panelist, American Accounting Association Annual Meeting, San Francisco, California (2019).

150 Hours, The Pros and Cons of a Master's Degree, Moderator, American Accounting Association Annual Meeting, San Diego, California (August 2017).

Expanding Soft Skills: Incorporating Feedback in an MAS Capstone Course. Conference on Teaching and Learning, American Accounting Association Annual Meeting, (August 2014).

A Strategy for Assessing Ethical Awareness and Decision-Making Using a Theory Based Approach, Ethics Consortium, American Accounting Association Annual Meeting, Atlanta, Georgia (August 2014).

Community College Strategies—Identifying Talented Accounting Students, Panelist, American Accounting Association Annual Meeting, Atlanta, Georgia (August 2014).

Investments and Fair Value: Classification, Impairment, & Assumptions Exercise, with M. Riley, Federation of Schools of Accountancy, Chicago, Illinois (2012)

Building Ethical Leaders: A Way to Integrate and Access Ethics Education, with A. Dzuranin and P. Smith. 17th Annual Ethics Research Symposium, Washington, D.C. (2012).

Teaching Fair Value in the Accounting Curriculum: Approaches and Techniques, Panelist, American Accounting Association Annual Meeting, Denver, Colorado (August 2011).

Investors' Use of Information in Financial Statements: A Comparison using Financial Statements Prepared Under IFRS and U.S. GAAP, with M. Riley and R. Ricketts. Midwest Regional Meeting, American Accounting Association, Chicago, Illinois (2010).

Incorporating Valuation Concepts into the Accounting Curriculum, Conference on Teaching and Learning in Accounting, American Accounting Association Annual Meeting, San Francisco, California (2010).

Incorporating Valuation Concepts into the Accounting Curriculum, Midwest Regional Meeting, American Accounting Association, (2009).

Why, What, How: Including Valuation in the Accounting Curriculum, Moderator, American Accounting Association Annual Meeting, New York, New York (2009).

Incorporating Valuation Concepts into the Accounting Curriculum, Accounting Program Leadership Group, Midyear Meeting, American Accounting Association, (2009).

Corporate Governance and the Quality of Financial Disclosures, with M. Myring. International Business and Economics Conference, Las Vegas, Nevada (2009).

The Impact of Investor Sentiment on Market Behavior: An Evaluation of Trends in NBA Betting Markets with N. Godwin and K. Key. Midwest Regional Meeting, American Accounting Association, St. Louis, Missouri (March 2007).

A Pragmatic Approach to Evaluating Research Productivity in Accounting, with M. Matherly. American Accounting Association Annual Meeting. Washington D.C. (2006).

A Pragmatic Approach to Evaluating Research Productivity in Accounting, with M. Matherly. Southeastern Regional Meeting, American Accounting Association, Charlotte, North Carolina (2005).

The Market Assessment of Management Turnover: Evidence from Coaching Changes in the NBA, with L Colquitt and N. Godwin. Southeastern Regional Meeting, American Accounting Association, Charlotte, North Carolina (2005).

The Effect of An Accounting Internship on Subsequent Academic Performance, with R. Bloom and M. Myring. American Academy of Accounting and Finance, New Orleans, Louisiana (2004).

The Impact of SFAS 141 and SFAS 142 on the Valuation of Intangible Assets, with E. Wagoner. American Academy of Accounting and Finance, New Orleans, Louisiana (2004).

The Impact of Institutional Ownership on the Reinsurance Decision, with S. Avila. American Academy of Accounting and Finance, New Orleans, Louisiana (2003).

The Relationship Between Returns and Unexpected Earnings: A Comparison of Germany, the United Kingdom, and the United States, with M. Myring and A. Chester. American Academy of Accounting and Finance, New Orleans, Louisiana (2003).

The Relationship Between Returns and Unexpected Earnings: A Comparison of Germany, the United Kingdom, and the United States, with M. Myring and A. Chester. International Business and Economics Research Conference, Las Vegas, Nevada (2003).

Firm Value and Employee Attitudes on Workplace Quality, with B. Ballou and N. Godwin. Ohio Regional Meeting, American Accounting Association, Columbus, Ohio (2003).

The Relationship Between Returns and Unexpected Earnings: A Comparison of Australia and the United States, with M. Myring and L.Van Alst. International Business and Economics Research Conference, Las Vegas, Nevada (2002).

Measuring R&D Success: A Study of New Drug Approvals in the Pharmaceutical Industry. American Accounting Association Annual Meeting, Atlanta, Georgia (August 2001).

Measuring R&D Success: A Study of New Drug Approvals in the Pharmaceutical Industry. Ohio Regional Meeting, American Accounting Association, Cleveland, Ohio (2001).

UNIVERSITY OF TENNESSEE AT CHATTANOOGA

University

- Co-Lead, Department Head Development Training, 2025
- Chair, Academic Affairs Task Force on Retention, 2025
- Strategic Planning Steering Committee, 2024-present
- Council of Academic Department Heads, 2021-present
- Search Committee, Executive Vice Chancellor for Finance and Administration, 2022.
- Quantitative Reasoning Working Group, 2021-2022

College

- Executive Committee, 2021-present
- Strategic Planning Committee, 2021-present

- Faculty Co-Advisor, Study Abroad, Spain and Portugal, 2023
- Business Ethics Chair Search Committee, 2022
- Artificial Intelligence Search Committee, 2022

Department

- Serve on every committee in department, 2021-present
 - Graduate curriculum
 - o Undergraduate curriculum
 - Scholarships
 - Strategic planning

NORTHERN ILLINOIS UNIVERSITY

University

- Strategic Enrollment Management Committee, 2020.
- Curricular Dean's (interim), Committee Member, 2019
- Graduate Assistant Task Force, 2017-2018.
- Chair, President's Chief of Staff Search Committee, 2017.
- University Advisory Committee to the Board of Trustees, 2014-2017.
- Program Prioritization Task Force, 2015-2016.
- Vice President for Finance and Administration Search Committee, 2014
- Academic Planning Council, 2013-2016
 - o Chair, Sub-Committee, 2014-2016
 - o Agenda Committee, 2014-2015
- Blue Ribbon Work-Load Policy Task Force, 2010-2011
- University Council, 2009-2012
 - o Academic Policy Committee, 2010-2012
 - o University Affairs Committee, 2009-2010
 - Elections and Legislative Oversight Committee, 2009-2010
- Baccalaureate Review Task Force, 2009-2010
- Graduate Colloquium Committee, 2007-2009
- Committee on Undergraduate Academic Environment, 2007-2008

College

- COB Senate, 2016-2021
- Chair, Strategic Enrollment, 2019-2020
- Faculty Advisor, International Business Seminar to China, 2018
- AACSB Visit Planning Committee, 2012-2013 & 2017-2018
- Differential Tuition Committee, 2011-2012
- Strategic Planning Committee, 2010-2021
- Academically Qualified Task Force, 2009-2010
- Summer Research Grant Review Committee, 2008-2011

Department

- Faculty Advisor, ALPHA, 2017-2020
- Chair, MAS Advisor Recruiting Committee, 2014
- Chair, CPA Director Recruiting Committee, 2012
- Faculty Advisor, Accountancy Leadership Advisory Council, 2011-2015
- LMAS Integration Group, 2010-2011
- Curriculum Committee, 2005-2008, 2010 2016 ex officio member
- Policy Committee, 2005-2008, 2010-2016 ex officio member
- Assessment Committee, 2010 2016 ex officio member
- Strategic Planning, Chair, Alternative Teaching Team, 2011-2012

- Personnel Committee, 2008-2010, 2016-2021 ex officio member
- Master's of Accounting Review Task Force, 2009-1010
- Recruiting Committee, 2006-2009

BALL STATE UNIVERSITY

University

- John W. Fisher Faculty Research Fellowship Selection Committee, 2003-2004 COB
- Curriculum Integration Committee: Establishing a Core Vignette, 2004-2005
- Beta Gamma Sigma, Treasurer, 2003-2005
- Faculty Development Committee, 2002-2005,
 - o Chair, 2003-2004
- Commencement Committee, 2002-2004
- Structure Committee, 2001
- Strategic Planning, Fundraising Subgroup, 2001

Department

- Graduate Curriculum Committee, 2003-2005
- Undergraduate Curriculum Committee, 2003-2005
- Organized Emens Speaker Series: G. Michael Crooch (FASB), 2004
- External Advisory Board Faculty Representative, 2003-2004
- Lilly Grant Committee, Making Principles Exciting, 2002-2003
- Faculty Recruiting & Hiring Committee, 2002
- Lilly Retention Grant Committee, 2001
- Accounting 201 Curriculum Committee, 2001
- Technology Integration Committee, 2000-2001

UNIVERSITY OF NORTH CAROLINA AT WILMINGTON

<u>COB</u>

- MBA Committee, 1999-2000
- MBA Teaching Team Member, 1999-2000

Department

Accountancy and Business Law Recruiting Committee, 1999-2000

PROFESSIONAL SERVICE

- AACSB Accounting Accreditation Bylaws Committee, 2025-present.
- Chair, Principles of Accounting Task Force, Future Accountants Sponsoring Organizations (FASO), 2024-present.
- Leadership in Accounting Education (formerly Accounting Program Leadership Group, American Accounting Association, Board of Directors, 2020-present)
 - o Past President, 2025-2026
 - o President, 2024-2025
 - o President-Elect, 2023-2024
 - o VP Program & Organizational Value, 2022-2023
 - o VP-Elect, Program & Organizational Value, 2021-2022
- AICPA, Internship Task Force, CPA Evolution, 2020-2021
- Accounting Program Leadership Group/Federation of Schools of Accountancy
 - o Merger Task Force, 2018-2020.
- Committee, Big Thinker Conference: Exploring the Value of Accreditation, American Accounting Association, 2016

- Federation of Schools of Accountancy, Board of Directors, 2013-2018
 - o Past-President, 2017-2018.
 - o President. 2016-2017.
 - o President Elect, 2015-2016
 - o Secretary, 2014-2015
- Membership Advisory Committee, American Accounting Association, 2015-2017.
- Teaching & Learning Section, American Accounting Association, Section Liaison, 2011-2012
- Innovation in Accounting Education Selection Committee, American Accounting Association, 2015-2015 & 2011-2012
- Financial Valuation Issues Task Force, American Accounting Association
 - o Chair, 2008-2009
 - o Member, 2007-2008
- Editorial Review Board, Issues in Accounting Education, 2007-2009
- Wildman Award Selection Committee, American Accounting Association, 2006-2007
- Nominating Committee, Financial Accounting and Reporting Section, American Accounting Association, 2006
- Midwest Region Steering Committee Governing Board, American Accounting Association,
 - o Board Member, 2007-2010
 - Vendor Coordinator, 2010
 - Financial Accounting and Reporting Coordinator, 2006

ACCREDITATION & PROGRAM REVIEWS

- Consult with universities regarding AACSB accounting accreditation or external reviews
- Led UTC Department of Accounting AACSB accounting accreditation in 2024
- Chaired/member of nine AACSB visit teams; scheduled to chair additional teams in 2026
- Prepared majority of three program prioritization reports for NIU Department of Accountancy
- Led NIU Accountancy AACSB accounting accreditation in 2018; assisted with college report
- Participated in NIU re-accreditation process in 2013 at both the department and college level

COMMUNITY ENGAGEMENT

- Member, PEO, Women's Philanthropic Organization; serve on variety of committees to support scholarships for women, 2023-present
- Keynote Speaker, Empowering Young Women Conference, Chattanooga Mayor's Youth Council, 2022
- Board of Directors for Opportunity House in DeKalb County. Provides services and living facilities for adults with disabilities, 2018-2021
- Finance Committee, Sycamore United Methodist Church, 2008-2011
- Volunteer for Meal on Wheels
- Volunteer for Feed My Starving Children and various food banks