

Mary B. Curtis, Ph.D., CPA, CISA

Horace Brock Centennial Professor of Accounting
Ph.D. Program Coordinator
Department of Accounting, University of North Texas
1155 Union Circle #305219, Denton, TX 76203
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EDUCATION

- Ph.D. University of Kentucky, Department of Accounting, 1995
Minor areas of study: MIS, Psychology
- M.S. University of Arkansas, Department of Accounting, 1979
- B.S.B.A. University of Arkansas, Department of Accounting, 1977
Minor area of study: Economics

ACADEMIC APPOINTMENTS

Professor (2010 to present), Associate Professor (2004 to 2010), Assistant Professor (1998 to 2004), Department of Accounting, University of North Texas (Denton, TX)

Assistant Professor of Accounting (1995 to 1998), Accounting area, University of Missouri-St. Louis

Other teaching appointments: Teaching Assistant, University of Kentucky (1991 to 1995); Lecturer, Louisiana State University (1984-1991)

RESEARCH

Areas of Interest:

Business ethics; AIS; Judgment and Decision-making in auditing; IT auditing

Publications:

How a State Scale Can Add to Our Understanding of Professional Skepticism. 2017. *Auditing: A Journal of Practice and Theory*, in press. (Co-authors: Shani Robinson and Jesse Robertson)

Mentoring: A Path to Pro-social Behavior. 2017. *Journal of Business Ethics*, in press. (Co-author: Eileen Z. Taylor)

National Culture and Ethical Judgment: A Social Contract Approach to the Contrast of Ethical Decision Making by Accounting Professionals and Students from the U.S. and Italy. 2017. *Journal of International Accounting Research* 16(2): in press. (Co-authors: J. M. Vinson, T. L. Conover, L. Lucianetti and V. Battista)

The Role of Mentoring in Fostering Knowledge-Sharing. *Journal of Knowledge Management*, in press. (Co-author: Eileen Taylor)

Factors Associated with Auditors' Intention to Train on Optional Technology. 2017. *Current Issues in Auditing* 11(1): A1-A21. (Co-author: Liz. Payne)

Business Judgments and National Culture: A Comparison of U.S. and Italian Management Accountants. 2016. *Management Accounting Quarterly*, Fall. Supported by Institute of Management Accountants (IMA-FAR). (Co-authors: Teresa Conover, Lorenzo Lucianetti and Valentina Battista)

The Journal of Information Systems at Thirty. 2016. *Journal of Information Systems* 30(1): 1-2. (Co-author: Roger Debreceeny)

Discussion of "Ethical Climate, Social Responsibility and Earnings Management." 2015. *Journal of Business Ethics* 126(1): 61-63.

Challenges from and to the Senior Editors of the *Journal of Information Systems*. 2015 *Journal of Information Systems* 29(1): 1-8. (Co-author: Roger Debreceeny)

Modeling Voluntary CAAT Utilization Decisions in Auditing. 2014. *Managerial Auditing Journal* 29(4): 304-326. (Co-author: Liz Payne)

The Impact of Culture and Training on Code of Conduct Effectiveness: Reporting of Observed Unethical Behavior. 2014. *Research on Professional Responsibility and Ethics in Accounting* 18: 1-31. (Co-author: J. M. Williams)

An Experimental Economics Approach to the Study of Whistleblowing. 2014. *Journal of Forensic and Investigative Accounting* 6(1, January-June). (Co-authors: C. Cockrell and D. Fayard)

Big Oil versus Big Ideals: A real life case of a professional accountant, a questionable accounting treatment, and the changing regulatory environment. 2014. *Journal of Forensic and Investigative Accounting* 6(1, January-June). (Co-author: E. Taylor)

Also published in *Case Studies in Forensic and Fraud Accounting*, Volume 2, 2016, L. Crumbley, W. LaGraize, and C. Peters, editors. Wolters Kluwer, publishers.

How does an initial expectation bias influence auditors' application and performance of analytical procedures? 2013. *The Accounting Review* 88(4): 1413–1431. (Co-authors: B. Pike and L. Chui)

Whistleblowing in audit firms: Organizational response and power distance. 2013. *Behavioral Research in Accounting* 25(2): 21-43. (Co-author: E. Z. Taylor)

Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IESBA Proposal, Responding to Suspected Illegal Acts. 2013. *Current Issues in Auditing* 7(1, January): C21-C29. (Co-authors: K. Pany, M. Pevzner, J. Robertson, and J. Zhang)

The Updated COSO Internal Control - Integrated Framework: Recommendations and Opportunities for Future Research. 2012. *Journal of Information Systems* 26(2): 189-213. (Co-authors: D. Janvrin, L. Payne, P. Brynes, G. Schneider)

The Role of Justice, Power Distance, and Gender on the Influence of National Culture on Ethical Decision-Making. 2012. *Journal of International Accounting Research* 11(1): 5-34. (Co-authors: T. Conover and L. Chui)

The Effects of Contextual and Wrongdoing Attributes on Organizational Employees' Whistleblowing Intentions Following Fraud. 2012. *Journal of Business Ethics* 106(2): 213-227. (Co-authors: S. Robinson and C. Robertson)

Auditors' Observations of Unethical Behavior: A Qualitative Analysis. 2012. *CPA Journal* 82(6): 66-71. (Co-authors: E. Z. Taylor and L. Chui)

Discussant's Comments on 'The Antecedents of the Use of Continuous Auditing in the Internal Auditing Context.' 2012. *International Journal of Accounting Information Systems* 13(3): 263-266.

Does Wrongdoer Reputation Matter? Impact of Wrongdoer Performance and Likeability Reputation on Auditors' Intention to Report and Choice of Reporting Outlet. 2011. *Behavioral Research in Accounting* 23(2): 207-234. (Co-authors: J. C. Robertson and C. Stefaniak)

An Examination of the Layers of Workplace Influences in Ethical Judgments: Whistleblowing Likelihood and Perseverance in Public Accounting. 2010. *Journal of Business Ethics* 93(1): 21-37. (Co-author: E. Z. Taylor)

Continuous Monitoring – How 'Intrepreneurial' Are You? 2010. *Strategic Finance* (November). Co-author: L. Chui)

Whistleblowing in Public Accounting: Influence of Identity Disclosure, Situational Context and Personal Characteristics. 2009. *Accounting and the Public Interest* 9(1): 191-220. (Co-author: E. Z. Taylor)

Auditors' Training and Proficiency in Information Systems: A Research Synthesis. 2009. *Journal of Information Systems* 23(1): 79-96. (Co-authors: J. G. Jenkins, J. C. Bedard and D. R. Deis)

Accounting Firm Culture and Governance: A Research Synthesis. 2008. *Behavioral Research in Accounting* 20(1, spring). (Co-authors: J. G. Jenkins, D. R. Deis, and J. C. Bedard)

Audit Simulation for Due Diligence on Fast-Fashion Inventory Through Data Querying. 2008. *Journal of Information Systems* 22(1): 77-93. (Co-author: A. Faye Borthick)

Risk Monitoring and Control in Audit Firms: A Research Synthesis. 2008. *Auditing: A Journal of Practice and Theory* 27(1, May): 187-218. (Co-authors: J. C. Bedard, D. R. Deis, and J. G. Jenkins)

An Examination of Contextual Factors and Individual Characteristics Affecting Technology Implementation Decisions in Auditing. 2008. *International Journal of Accounting Information Systems* 9(2): 104-121. (Co-author: E. Payne)

Information Technology Audit Education in a Post-SOX World. 2007. *Ernst & Young Faculty Connection* (17, March). Invited publication. (Co-authors: J.C. Bedard and J. Thibodeau)

The Influence of Affect on Goal Choice and Task Performance. 2007. *Journal of Applied Social Psychology* 37(1). (Co-authors: M. A. Davis and S. L. Kirby)

Accelerating the Acquisition of Knowledge Structure to Improve Performance in Internal Control Evaluation. 2006. *Accounting, Organizations and Society* 31: 323-342. (Co-authors: A. F. Borthick and R. Sriram)

Are Audit-related Ethical Decisions Dependent upon Mood? 2006. *Journal of Business Ethics* 68(2):191-209.

Evaluating Cognitive Training Outcomes: Validity and Utility of Structural Knowledge Assessment. 2003. *Journal of Business and Psychology* 18(2):191-206. (Co-authors: M. A. Davis and J. Tschetter)

Assessing Knowledge Structure in Accounting Education: An Application of Pathfinder Associative Networks. 2003. *Journal of Accounting Education* 21(3): 185-195. (Co-author: M. A. Davis)

Materiality and Audit Adjustments. 2002. *The CPA Journal* (April). (Co-author: T. Hayes)

Measuring Ethical Ideology in Business Ethics: A Critical Analysis of the Ethics Position Questionnaire. 2001. *Journal of Business Ethics* 32(1): 35-53. (Co-authors: M. A. Davis and M. G. Andersen)

Structural Assessment in Accounting Research. 2000. *Journal of Accounting Literature*. (Co-author: F. Choo)

An Investigation of MultiDimensional Knowledge Structure and Computer Auditor Performance. 2000. *Auditing: A Journal of Practice and Theory* 19(2, Fall): 83-104. (Co-author: R. E. Viator)

Summary published: An Investigation of MultiDimensional Knowledge Structure and Computer Auditor Performance: Research Summary. 2001. *Journal of Accountancy* (February). (Co-author: R. E. Viator)

A Comprehensive Framework of Internal Control. 2000. *The CPA Journal* (March). (Co-author: F. Wu)

Developing a Data Warehouse: Some Guidelines and Suggestions. 1999. *Review of Accounting Information Systems* (Spring). (Co-author: K. Joshi)

Evaluation of Internal Control From a Control Objective Narrative. 1999. *Journal of Information Systems* 13(1, spring): 63-81. (Co-author: A. F. Borthick)

Reprinted in: Wilkinson, Cerrulo, Raval and Wong-On-Wing. 2000. *Accounting Information Systems*, Course Resources. Internet site: www.wiley.com.

Issues in Building a Successful Data Warehouse. 1999. *Information Strategy* (Winter). (Co-author: K. Joshi)

Lessons Learned From The Implementation of Data Warehouses. 1998. *Journal of Data Warehousing* (Summer). (Co-author: K. Joshi)

Computer Auditor Reliance on Automated and Non-automated Controls As a Function of Training and Experience. 1998. *Journal of Information Systems* (Spring). (Co-author: R.E. Viator)

Internal Control Issues for Data Warehousing. 1997. *Information Systems Audit and Control Journal* vol. IV. (Co-author: K. Joshi)

A Variance Analysis Investigation Decision Support System, in *Decision Support Systems: A Knowledge-Based Approach* by C. Holsapple and A. Whinston (St. Paul: West Publishing, 1996).

Executive Information Systems. 1995. *Information Systems Audit and Control Journal*, vol. II.

Internal Control Concerns in Executive Information Systems. 1995. *Information Systems Audit and Control Journal*, vol. II.

The Accountant's Contribution to Executive Information Systems. 1994. *Journal of End User Computing* (Summer).

Reports:

The Impact of the Economic Downturn on Internal Audit Functions. 2010. Research report to be submitted to IIA Research Foundation by Dallas chapter IIA. Second-place award in best chapter research report competition of 2010.

Awareness of SAS 70 Reports and Their Application Among Internal Auditors. 2009. Research report submitted to IIA Research Foundation by Dallas chapter IIA. Winner of the Donald Ricketts award for best chapter research report of 2009.

Insider Trading from the Internal Auditor's Perspective. 2007. Research report submitted to IIA Research Foundation by Dallas chapter IIA. Winner of the Donald Ricketts award for best chapter research report of 2007.

Whistleblower Mechanisms: A Study of the Perceptions of “Users” and “Responders. 2006. Research report submitted by Dallas IIA chapter to IIA Research Foundation. Winner of Donald Ricketts award for best chapter research report of 2006.

Work in Progress:

What Happens When Formal and Informal Norms Conflict? Under review at *Journal of Information Systems*. Presented at the 2016 AAA Ethics Symposium and to Baylor University research workshop in February, 2017. (Co-authors: Nikki Shoemaker, Dutch Fayard and Marie Kelly)

The Effects of Audit and Forensic Mindsets on Fraud Risk Assessments and on the Development of Fraud-Related Problem Representations. Under review at *The Accounting Review*. (Co-authors: Lawrence Chui and Byron Pike)

What Did the Client Say? The Impact of Note Taking on Auditor Memory of a Client Inquiry. Under review at *The Accounting Review*. Presented at 2015 Auditing Section Midyear Meeting. (Co-authors: Jeremy Vinson and Jesse Robertson)

State Skepticism: Determinants and Outcomes. Under revision. Prior versions presented at Colorado State University Research Workshop, March 2017; University of Kentucky Research Workshop, October 2014; ABO Section Midyear Meeting, October 2012; Audit Section Midyear Meeting January 2013. (Co-authors: Shani Robinson and Jesse Robertson)

How Financial Training Moderates the Influence of Contextual Factors on Recognizing Financial Statement Fraud as an Ethical Issue. Supported by Institute of Management Accountants (IMA-FAR). Under revision. Prior versions presented at the 2015 AAA-ABO Section Midyear Meeting and to research workshops at Texas Tech University and University of St. Thomas. (Co-author: Nicholas Hunt)

A Study of the Influence of Risk Propensity on Accountants' Ethical Judgment. Under revision. Prior versions presented at the *JIA*R Conference, July 2016 and previous version presented at the 2013 AAA Annual Conference and 2013 AAA Ethics Symposium. (Co-authors: Renee Olvera, Jeremy Vinson, Teresa Conover, Lawrence Chui)

The “Who” in Behavioral Accounting Research: Implications for Academic Research. (Co-authors: Neil Wilner and Megan Seymore).

Commissions and Omissions of Unethical Behavior: Examining Unethical Intentions, Moral Identity, and Moral Disengagement. Presented at the 2017 AAA Ethics Symposium. (Co-author: Megan Seymore)

Intention to Champion Continuous Monitoring: A Study of Intrapreneurial Innovation in Organizations. Under revision. Supported by Institute of Management Accountants (IMA-FAR). Presented at the Continuous Auditing Conference, AAA 2014 Annual Meeting and

Vita, Mary B. Curtis

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University of Hawaii 2013 Research Workshop. (Co-authors: Lawrence Chui and Robert Pavur)

Using Ostracism to Enforce Ethical Norms. Under revision. (Co-authors: J. Robertson, C. Cockrell and D. Fayard)

AIS Security: Hacking Risk Ethical Dilemmas. In data collection. (Co-authors: G. Fleishman, P. Mohapatra, and S. Valentine)

Proceedings:

"Impact of Culture and Training on Code of Conduct Effectiveness: Reporting of Observed Unethical Behavior." Proceedings of the AAA-Southwest regional meetings, March 2011. (Co-author: J. Williams)

"Insider Trading from the Internal Auditor's Perspective." Proceedings of the SouthWestern DSI meetings, Oklahoma City, February 2009. (Co-author: L. Chui)

"Benefits and Drawbacks of RFID in a Post-Sarbanes Oxley World." Proceedings of the SouthWestern DSI meetings, Oklahoma City, March 2006. (Co-author: A. Krueger)

"Evaluating Knowledge Structure in Accounting Disciplines: An Application of Pathfinder Network Representations." Proceedings of the International Applied Business Research Conference, March 2000. (Co-author: M. A. Davis)

"The Accountant's Contribution to Executive Information Systems." Proceedings of the IRMA International Conference, San Antonio TX, May 1994.

Presentations:

Commissions and Omissions of Unethical Behavior: Examining Unethical Intentions, Moral Identity, and Moral Disengagement. Presented at the 2017 AAA Ethics Symposium. (Co-author: Megan Seymore)

"What Happens When Formal and Informal Norms Conflict?" (Co-authors: Dutch Fayard, Marie Kelly, Nikki Shoemaker). Presented at
a. AAA Ethics Symposium, August 2016, NYC
b. Baylor University accounting research workshop, February 2017.

"National Culture and Ethical Judgment: A Social Contract Approach to the Contrast of Ethical Decision-Making by Accounting Professionals and Students from the U.S. and Italy." Presented at *JiAR* Conference, July 2016, Augsburg Germany. (Co-authors: Teresa Conover, Jeremy Vinson, Lorenzo Lucianetti and Valentina Battista)

"Relativism in Accounting: A Cross-Cultural Study of the Influence of Power Distance and Risk on Accountants' Ethical Judgment." Presented at *JiAR* Conference, July 2016, Augsburg Germany. (Co-authors: Jeremy Vinson, Teresa Conover, Lawrence Chui)

“What Did the Client Say? The Impact of Note Taking on Auditor Memory of a Client Inquiry.” Presented at Auditing Section Midyear Meeting, January 2015, Scottsdale. (Co-authors: Jeremy Vinson and Jesse Robertson)

“How Financial Training Impacts the Influence of Contextual Factors on Recognizing Financial Statement Fraud as an Ethical Issue.” Supported by Institute of Management Accountants (IMA-FAR). (Co-author: Nicholas Hunt) Presented to:

- c. AAA-ABO Section Midyear Meeting, October 2015
- d. Texas Tech University accounting research workshop, 2015.
- e. University of St. Thomas accounting research workshop, September 2016, St. Paul MN

“Do Contextual Elements Make Accountants and Other Business People Susceptible to Fraud? A Study on the Effects of Psychological Distance and Financial Priming.” Presented at the ABO Section Midyear Meeting, October 2015, Nashville. (Co-author: Nicholas Hunt)

“Mindsets and the Assessment of Audit Evidence.” Presented at the AAA Annual Meeting, August 2015, Chicago. (Co-author: Marc Neri)

“A Contrast of Ethical Decision-Making by Accounting Professionals and Students from the U.S. and Italy.” Presented at the AAA Annual Meeting, August 2015, Chicago. Supported by Institute of Management Accountants (IMA-FAR). (Co-authors: Teresa Conover, Lorenzo Lucianetti and Valentina Battista)

“Before Rules or Principles: Training Accountants in Moral Sensitivity.” (Co-author: Marc Neri) Presented at the AAA Ethics Research Symposium, August 2014.

“How a State Scale Can Add to Our Understanding of Professional Skepticism.” (Co-authors: Shani Robinson and Jesse Robertson) Presented to University of Kentucky Research Workshop, October 2014.

“Mentoring and a Caring Ethical Climate: Increasing Internal Disclosure of Observed Misconduct.” (Co-author: Eileen Z. Taylor). Presented to Florida Atlantic University Research Workshop, November 2014.

“Intention to Champion Continuous Monitoring: A Study of Intrapreneurial Innovation in Organizations.” (Co-authors: Lawrence Chui and Robert Pavur). Presented to

- a. AAA Annual Meeting, August 2014, Atlanta GA.
- b. University of Hawaii Research Workshop, October 2013, Manoa HI.

“Relativism in Accounting: A Cross-Cultural Study of the Influence of Ethical Judgment, Power Distance, and Risk on Accountants’ Ethical Intentions.” (Co-authors: Jeremy Vinson, Teresa Conover and Lawrence Chui). Presented to

- a. AAA Annual Meeting, August 2013, Anaheim CA.
- b. AAA Ethics Symposium, August 2013, Anaheim CA.

“The Effects of Audit and Forensic Mindsets on Fraud Risk Assessments and on the Development of Fraud-Related Problem Representations.” (Co-authors: Lawrence Chui and Byron Pike). Presented to

- a. Victoria University of Wellington, NZ, March 2013.
- b. University of Melbourne, Australia, March 2013.
- c. Forensic Accounting Section-AAA Midyear Meeting, 2012.

“The Updated COSO Internal Control - Integrated Framework: Recommendations and Opportunities for Future Research.” Presented to AAA-IS Section Midyear Meeting, January 2013, Fort Lauderdale Florida. (Co-authors: Janvrin, D., L. Payne, P. Brynes, G. Schneider).

“A Person-Situation Approach to the Examination of Professional Skepticism: Consideration of Time Pressure and Goal Framing.” (Co-author: Shani Robinson and Jesse C. Robertson). Presented to

- a. Roundtable at the AAA-ABO Section midyear meeting, October 2012, Kansas City MO.
- b. AAA-Audit Section midyear meeting, January 2013, New Orleans LA.

“An Experimental Economics Approach to Investigating Determinants of Whistleblowing Behavior: Consideration of Prior Organizational Response and Type of Reporting Mechanism.” Presented to the AAA Annual Conference, August 2012, Washington DC. (Co-authors: Dutch Fayard, Cam Cockrell, and Jesse C. Robertson)

“What Would You Do? A real life case of a professional accountant, a questionable accounting treatment, and the changing regulatory environment” Presented to 2012 AAA Public Interest Section Midyear Meeting. (Co-author: Eileen Taylor)

“Using ostracism to enforce ethical norms.” (Co-authors: Jesse C. Robertson, Dutch Fayard and Cam Cockrell). Presented to

- a. Oklahoma State University Research Forum, April, 2012.
- b. AAA Ethics Research Symposium, August, 2012, Washington, DC.

“The Timing of Audit Technology Training: The Choice of Two Evils - Time Pressure or Reduced Knowledge Retention.” Presented to AAA Information Systems Section Midyear Meeting, January 2012. (Co-author: Liz Payne)

“The Impact of Accounting Standard on Auditor Consultation Judgments.” Presented to AAA Auditing Section Midyear Meeting, January 2012. (Co-author: Renee Olvera)

“The Role of Justice, Power Distance, and Gender on the Influence of National Culture on Ethical Decision-Making.” (Co-authors: Teresa Conover and Lawrence Chui). Presented to

- a. *Journal of International Accounting Research* first annual conference, June 2011, Xiamen China.
- b. American Accounting Association Annual Meeting, August 2011, Denver.

“Impact of Prior Firm Response and Power Distance on Whistleblowing Intentions.” (Co-author: E. Taylor). Presented to

- a. Forensic and Investigative Accounting Section Midyear Research Conference, March 2011, New Orleans.
- b. American Accounting Association Annual Meeting, August 2010, San Francisco.
- c. Accounting Ethics Symposium, August 2009, New York City, NY.

“The Impact of Culture and Training on Code of Conduct Effectiveness: Reporting of Observed Unethical Behavior.” (Co-author: J. Williams) Presented to

- a. Ethics Symposium, August 2010, San Francisco.
- b. AAA-Southwest Region Meeting, March 2011, Houston TX.

“Anchoring Extended: Does the Knowledge of Unaudited Account Balances Adversely Affect the Performance of Substantive Analytical Procedures.” Presented to the AAA-Auditing Midyear Conference, January 2011, Albuquerque NM. (Co-author: Byron Pike and Lawrence Chui)

“How to be an Effective Discussant.” Invited presentation to the AAA-Information Systems Midyear Conference New Scholars’ Consortium, January 2011, Atlanta.

“The Effects of Perpetrator Performance and Congeniality Reputations on Auditors’ Response to Questionable Acts and their Use of Different Reporting Outlets.” Presented to the UNT Research Workshop, May 2010. (Co- authors: J. Robertson and C. Stefaniak)

“Context Matters, Particularly in Fraud Detection: The Effects of Situational Attributes on Whistleblowing Intentions.” Presented to the 1st Annual AAA Forensic and Investigative Accounting Section Research Conference May 2010, Baton Rouge, LA. (Co-authors: S. Robinson and J. Robertson)

“External and Internal Factors in Auditor Judgment: The Impact of Accounting Standard and Client Relations.” Presented to Baylor University Research Workshop, April, 2010. (Co-author: R. Olvera)

“Can the Technology Acceptance Model Explain Use of Technology by Public Accountants?” Presented in research roundtable January 2009, AAA-Audit Section Midyear Meeting. (Co-author: L. Payne)

“An Innovation Characteristics Approach to the Study of the Championing of Continuous Monitoring.” (Supported by Institute of Management Accountants) Presented to the 19th Continuous Auditing and Reporting Conference, October 2009, Newark, NJ. (Co-author: L. Chui)

"The Timing of Audit Technology Training: The Choice of Two Evils - Time Pressure or Reduced Knowledge Retention." Presented to the AAA Annual Meeting, August 2009, New York City. (Co-author: E. Payne)

"Insider Trading from the Internal Auditor's Perspective." Presented to the SouthWest DSI meetings, February 2009, Oklahoma City. (Co-author: L. Chui)

"Whistleblowing in Public Accounting: Examining Workplace Beliefs." Presented to the AAA-Auditing Section Midyear Conference, January 2008, Redondo Beach CA. (Co-author: E. Taylor)

"How Personal Characteristics, Identity Disclosure, and Situational Context Affect Auditors' Intent to Whistleblow". (Co-author: E. Taylor). Presented to

- a. Baylor University Research Workshop, November 2007.
- b. Accounting Ethics Symposium, August 2008, Anaheim CA.

"An Examination of Contextual Factors and Individual Characteristics Affecting Technology Implementation Decisions in Auditing." (Co-author: E. Payne) Presented to

- a. University of Waterloo Research Symposium on Information Systems Assurance, October 2007, Toronto, Canada.
- b. Mid-South Doctoral Consortium, October 13, 2006, Atlanta GA.

"Whistleblower Mechanisms: A Study of the Perceptions of 'Users' and 'Responders.'" Invited presentation to the Dallas chapter IIA, April 2007, Dallas.

"Educating auditors for the post-SOX world: Integrating IS into the audit curriculum." Presented to

- a. AAA Annual Meeting, August 2006, Washington DC.
- b. AAA-Information Systems Section Mid-year Meeting, January 2007, Savannah GA.

"Implementing New Audit Technology: The Effects of the Budget/Performance Evaluation Period, Engagement Profitability and Influence of Superiors." (Co-author: E. Payne). Presented to

- a. University of Kentucky Accounting Research Workshop, April 2005.
- b. AAA-Auditing Section Mid-Year meeting, January 2006 (roundtable).
- c. AAA Annual Meeting, August 2006, Washington DC.

"Benefits and Drawbacks of RFID in a Post-Sarbanes Oxley World." (Co-author: A. Krueger). Presented to the SouthWestern DSI meetings, March 2006, Oklahoma City.

"Due Diligence on Fast-Fashion Inventory Through Data Querying." (Co-author: A. F. Borthick). Presented to

- a. University of Waterloo Symposium on Information Systems Assurance, October 22, 2005.
- b. Second Annual Conference of the International Society for the Scholarship of Teaching and Learning, October 2005.
- c. AAA-Information Systems Section Mid-Year Conference, January 2005, New Orleans.
- d. AAA-Auditing Section Mid-Year Conference, January 2005, New Orleans, LA.
- e. Fifth Annual International Research Symposium on Accounting Information Systems, December 2004, Washington DC.

"Evaluating the competence of novice information system auditors: Analyzing performance to motivate learning experiences for developing audit expertise." (Co-author: A. F. Borthick). Presented to the International Society for the Scholarship of Teaching and Learning Conference, October 2004, Bloomington IN.

"An Examination of the Factors Affecting the Propensity to Blow the Whistle - in the Pre-Post Enron Era." (Co-authors: S. Whitecotton and S. Kaplan). Presented to the Accounting Ethics Symposium, August 2003, Honolulu HA.

"An Innovation Characteristics Approach to the Study of the Adoption of Continuous Auditing." Presented to the 5th Continuous Auditing Symposium, November 2002, Rutgers University.

"Accelerating the Acquisition of Knowledge Structure to Improve Performance in Internal Control Evaluation." (Co-author: A. F. Borthick). Presented to

- a. AAA-ABO Mid-year Conference, October 2002, Dallas.
- b. AAA-Auditing Section mid-year conference, January 2000, Los Angeles CA.
- c. AAA Annual Meeting, August 1997, Dallas.
- d. Southeast Summer Accounting Research Colloquium, September 1996, Atlanta GA.

"Evaluating Knowledge Structure in Accounting Disciplines: An Application of Pathfinder Network Representations." (Co-author: Mark Davis). Presented to the International Applied Business Research Conference, March 2000, Puerto Vallarta, Mexico.

"Evaluation of Internal Control From a Control Objective Narrative." (Co-author: A. F. Borthick). Presented to the AAA-IS Section Mid-year Conference, February 1999, Phoenix AZ.

"Internal Control Issues for Data Warehousing." Invited presentation to the Information Systems Audit and Control Association's 1998 national conference (CACS), April 1998, Chicago.

"An Investigation of MultiDimensional Knowledge Structure and Computer Auditor Performance." (Co-author: R. E. Viator). Presented to the forum at the AAA Annual Meeting, August 1997, Dallas.

"Assessing Structural Knowledge in Management Education." (Co-author: M. A. Davis). Presented to the Academy of Management Annual Conference, August 1996, Cincinnati OH.

"The Accountant's Contribution to Executive Information Systems." Presented to the IRMA International Conference, May 1994, San Antonio TX.

"Microcomputer Security and Viruses." Invited presentation to the National Assoc. of State Auditors, Comptrollers, and Treasurers Annual Conference, Fall 1993, Cincinnati OH.

Invited Presentations:

Middle Tennessee State University, 2017
Colorado State University, 2017
Baylor University, 2017
University of St. Thomas, Research Workshop, 2016
AAA-PI Section Doctoral Consortium, 2016
AAA-AIS Section New Scholars' Consortium, 2016
AAA-AIS Section New Scholars' Consortium, 2015
Texas Tech University, Research Workshop, 2015
University of Kentucky, Research Workshop, 2014
Florida Atlantic University, Research Workshop, 2014
University of Hawaii, Research Workshop, 2013
Victoria University of Wellington, NZ, Research Workshop, 2013
University of Melbourne, Australia, Research Workshop, 2013
Baylor University, Research Workshop, 2010
Baylor University, Research Workshop, 2007

Funded and Supported Research:

KPMG LLP – Research facilitation grant – 2014/2015; 2004/2005
Institute of Management Accountants – Research facilitation grant recipient – 2014, 2008
University of North Texas – Research Initiation Grant - 2012
University of North Texas - PDI Research Fellowship recipient – 2009, 2001
Department of Accounting, University of North Texas - Summer Research Grant recipient
– 2009, 2007, 2006, 2002, 2001
University of North Texas, Office of Research - Faculty Research grant recipient –
2008, 2006, 2004
University of North Texas, Office of Research - Junior Faculty Summer Research
Fellowship recipient - 2001
University of North Texas, Center for Distributed Learning - Teaching with Technology
grant recipient - 1999
University of North Texas, College of Business Administration - Research grant recipient -
2005
University of Missouri-St. Louis - Research grant recipient – 1996
University of Kentucky - Dissertation. Research grant recipient – 1994
EDP Auditors Foundation (ISACA) - Research Fellowship - 1992

Editorial Boards:

Journal of Information Systems (Editorial Board, 2000-present; Senior Editor, 2014-2016)

Behavioral Research in Accounting (Editorial Board 2017 to present; Assoc Editor, 2011-2015)

Current Issues in Auditing (2006-present)

Accounting Horizons (2009-2015)

Research on Professional Responsibility and Ethics in Accounting (2013-present)

Issues in Accounting Education (2004-2007)

Reviewer: (recent)

The Accounting Review

Auditing: A Journal of Theory and Practice

Behavioral Research in Accounting

Advances in Accounting Behavioral Research

Advances in Accounting

Journal of Business Ethics

International Journal of Accounting Information Systems

Managerial Auditing Journal

Honors:

University of Kentucky, Von Allmen School of Accountancy PhD Program Distinguished Alumni Award, 2014.

Co-Author of research reports receiving recognition in the Donald E. Ricketts IIA Chapter Research competition among IIA chapters:

2010 – Second Place - Title: The Impact of the Economic Downturn on Internal Audit Functions.

2009 – First Place – Title: Awareness of SAS 70 Reports and Their Application Among Internal Auditors.

2007 – First Place - Title: Insider Trading from the Internal Auditor's Perspective

2006 – First Place - Title: Whistleblower Mechanisms: A Study of the Perceptions of 'Users' and 'Responders'

Best Paper Award – 2005 – Title: Due Diligence on Fast-Fashion Inventory Through Data Querying. Award presented at the Waterloo University Symposium on Information Systems Assurance, October 22, 2005. With A. F. Borthick.

AAA-IS Section - Outstanding Service Award, 2011, 2007

PDI-Business Administration Fellowship for Research, 2001 and 2009

Doctoral Consortium Fellow, American Accounting Association, 1993

AAA-IS Section:

Senior Editor, *Journal of Information Systems (JIS)* – 2014-2016
JIS Conference Co-chair – 2015, 2016
 Past-President (2011-2012), President (2010-2011), President-elect
 (2009/2010)
 Professional Standards Committee – 2011/2013
 Bylaws Committee, Chair – 2008/2009
 Mid-year meeting – New Scholar's Consortium faculty- 2008, 2013, 2014,
 2015, 2016
 Mid-year Meeting - Participant in *AIS Research Workshop*- 2004, 2005, 2006,
 2008
 Section Treasurer – 2007/2008
 Mid-year meeting – 2007 – Program Chair
 Mid-year meeting – 2006 – Assistant Program Chair
 Mid-year meeting – 2004, 2005 - Education Sessions Chair
 Outstanding Dissertation Committee - 2003/2004 (chair)
 Member-At-Large - 2002/2003
 Faculty Development Committee - 2000/2002 (chair)

AAA: Leadership Council – 2010-2011, 2016

AAA: Professionalism and Ethics Committee – 2006/2007

Discussant: Various

Moderator: Various

RECENT UNIVERSITY COMMITTEES & COUNCILS

<u>Dates</u>	<u>Name of Committee or Activity</u>
2017	UNT LGBT Equity Committee
2016-present	Dept of Accounting (DoA) Ph.D. Program Coordinator
2016-present	College of Business Doctoral Policy Committee
2016-2017	College of Business RPT Committee
2015-2016	Dept of Accounting Department Chair Search Committee, chair
2009/2012	UNT Faculty Research Committee, chair 2010/2011
2009	Traveled with UNT in the World: China group to promote cross-country collaboration and student/faculty exchange
2013/2015	UNT Promotion and Tenure Review Committee
2007/2009	UNT Committee to Review Exceptions to State "120-hour Degree" Rule
2008/2010	UNT Committee on Scholarly Misconduct

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Various	College of Business (CoB) Promotion and Tenure Committee
2005/ 2007	CoB Dean Search Committee
2006/2010	CoB Business Leadership Building Design Committee
Various	CoB Masters' Policy Committee
Various	DoA Academic Policy Committee (APC), chair 01/03, 09/10
Various	DoA Departmental Personnel Committee (PAC)
Various	DoA Promotion and Tenure Committee (P&T), chair 2010/2011
Various	DoA Faculty Search Committee
PhD Program:	Coursework Committees: Sudhir Jain, Tom Hayes, Renee Olvera, Shani Robinson, John Williams, Nikki Shoemaker, Peggy Jimenez, Suzanne Perry, Jeremy Vinson, Bing Luo, Steve Gardner, Nicholas Hunt, Marc Neri, Megan Seymore, Alan Pan
	DoA Doctoral Policy Committee – (Since 2005, Chair from 2016-current) involved with setting doctoral program policies, writing and grading comprehensive exams, and mentoring students
	College of Business Doctoral Policy Committee – (2016-present) similar to above, at the college level

Doctoral Student Supervision:

Megan Seymore: 2015 to current
Marc Neri (co-chair): 2014 to 2016
Nicholas Hunt: 2014 to 2016
Jeremy Vinson (co-chair): 2013 to 2015
Nikki Shoemaker (chair): 2011 to 2014
Daniel Li: 2012 to 2014
Julia Herchen: 2013 to 2015
Renee Olvera (chair): 2010 to 2012
Shani Robertson (chair): 2009 to 2011
Lawrence Chui (chair): 2007 to 2010
Byron Pike (chair): 2007 to 2009
Tom Hayes (chair): 2000 to 2002
Francis Kennedy: 1998 to 2000
Sudhir Jain

PROFESSIONAL ACTIVITIES

Employment:

Systems Design and IT Control Consultant (1984 to 1991), Baton Rouge LA
IT Audit Manager (1980 to 1983), Coopers & Lybrand, San Francisco
Systems Analyst (1977 to 1978), Cities Service Oil Company, Tulsa OK

Professional Certifications:

CPA - Certified Public Accountant, since 1983
CISA - Certified Information Systems Auditor, since 1986

Memberships:

Information Systems Audit and Control Association (ISACA)
Institute of Internal Auditors (IIA)
Association of Certified Fraud Examiners (ACFE)
Institute of Management Accountants (IMA)

Service to Professional Non-academic Organizations:

PCAOB Research Synthesis Team for PCAOB Standards Projects – member of “Firm Quality Control” project team, 2005-2007
Institute of Internal Auditors: Dallas Chapter – Research Committee, co-chair 2005-2007, member 2008-2010
ISACA: Board of Directors - ISACA in San Francisco, St. Louis and Baton Rouge chapters
Ongoing Serve at the campus advocate for the Information Systems Audit and Control Association (ISACA)
 Serve as faculty advisor for ISACA/IIA/ACFE Student Organization

COMMUNITY INVOLVEMENT

2014 to present United Way of Denton County – Board, Finance Committee, Audit Committee, Technology Committee, Community Investment Committee