

Hrishikesh (Hrish) Desai

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ACADEMIC APPOINTMENTS

Arkansas State University (ASU) <i>Associate Professor (with Tenure), Department of Accounting</i> <i>Director of the Master of Accountancy (MAcc) with Data Analytics Program w.e.f. Nov 2022</i>	Jonesboro, AR <i>Jul. 2025-present</i>
Arkansas State University (ASU) <i>Assistant Professor (Tenure track), Department of Accounting</i>	Jonesboro, AR <i>Aug. 2020-Jun. 2025</i>
Columbia Business School (CBS) <i>Chazen Visiting Scholar, Accounting Division</i>	New York, NY <i>Dec. 2019-Jun. 2020</i>
University of Melbourne (UoM) <i>Tutor, Department of Accounting</i>	Melbourne, Australia <i>Feb. 2017-Jun. 2019</i>

EDUCATION

University of Melbourne (UoM) <i>Ph.D. in Accounting</i> <i>Dissertation: "Essays on the influence of accounting regulation on non-GAAP reporting"</i> <i>Supervisors: Ian Gow (primary), Matthew Pinnuck, and Michael Davern</i>	Melbourne, Australia <i>Feb. 2016-Jul. 2020</i>
<i>M. Com. in Accounting (research)</i> First Class Honours	<i>Feb. 2015-Dec. 2015</i>
University of Mumbai (MU) <i>M. Com. in Advanced Accounting</i> Ranked First Class First at Narsee Monjee College of Commerce & Economics	Mumbai, India <i>Jun. 2010-May. 2012</i>
<i>B. Com. in Financial Accounting & Auditing</i> First Class (Top 5%)	<i>Jun. 2007-May. 2010</i>

PROFESSIONAL DESIGNATIONS

Tennessee State Board of Accountancy (TSBA) <i>Certified Public Accountant (CPA)</i>	Nashville, TN <i>Nov. 2025-present</i>
Institute of Management Accountants (IMA) <i>Certified Management Accountant (CMA)</i>	Montvale, NJ <i>Jul. 2024-present</i>
Internal Revenue Service (IRS), U.S. Department of Treasury <i>Enrolled Agent (EA) - Admitted to practice before the IRS</i>	Washington, DC <i>Jan. 2024-present</i>
CFA Institute (CFAI) <i>Chartered Financial Analyst (CFA) Charterholder</i>	Charlottesville, VA <i>Sep. 2018-present</i>
Institute of Chartered Accountants of India (ICAI) <i>Chartered Accountant - First attempt qualified</i>	New Delhi, India <i>Aug. 2011-present</i>

PROFESSIONAL AFFILIATIONS

<i>Member, American Accounting Association (AAA)</i>	<i>Jan. 2022-present</i>
<i>Member, Tennessee Society of Certified Public Accountants (TSCPA)</i>	<i>Nov. 2025-present</i>
<i>Lifetime Member, Beta Alpha Psi International (BAP)</i>	<i>Dec. 2025-present</i>
<i>Member, Arkansas Society of Certified Public Accountants (ARCPA)</i>	<i>May. 2021-present</i>
<i>Member, Institute of Management Accountants (IMA)</i>	<i>Aug. 2022-present</i>
<i>Member, National Association of Enrolled Agents (NAEA)</i>	<i>Feb. 2024-present</i>
<i>Fellow, Institute of Chartered Accountants of India (ICAI)</i>	<i>Nov. 2025-present</i>
<i>Associate Member, Association of Certified Fraud Examiners (ACFE)</i>	<i>Mar. 2022-present</i>
<i>Member, Tennessee Society/Chapter of Enrolled Agents (TNSEA/TNcEA)</i>	<i>Jan. 2024-Jan. 2025</i>
<i>Regular Member, CFA Society Memphis</i>	<i>Dec. 2023-present</i>
<i>Member, IMA Nashville Chapter</i>	<i>Jul. 2024-present</i>
<i>Regular Member, CFA Society Melbourne (Australia)</i>	<i>Sep. 2018-Jun. 2019</i>

RESEARCH INTERESTS

Accounting regulation; fraud examination; corporate governance; executive compensation; financial reporting; emerging technologies; judgement and decision-making; inter-firm relationships; sustainability reporting; disclosures via social media; healthcare economics & policy; personal finance and taxation

PROFESSIONAL EXPERIENCE

Bakhresa Group (East African industrial conglomerate)	Zanzibar, Tanzania
<i>Cost Analyst & Controller - Azam Dairy Division (Humanitarian Project)</i>	<i>Mar. 2014-Nov. 2014</i>
General Mills (US Fortune 500 FMCG company)	Mumbai, India & Minneapolis, USA
<i>Financial Analyst - Global Business Solutions</i>	<i>Jul. 2012-Nov. 2013</i>
Deutsche Bank Group (Investment Bank)	Mumbai, India
<i>Analyst Intern - Flow Credit Trading Desk</i>	<i>May. 2010-Dec. 2010</i>
Nikhil Gandhi & Co., Parikh & Amin Associates (Public accounting firms)	Mumbai, India
<i>Articled Assistant - Auditing, FRM, & Taxation</i>	<i>Sep. 2007-May. 2010</i>

MEDIA QUOTES / PRESS MENTIONS

Bloomberg News (2025, October 15) "*KPMG Cuts 195 US Audit Staff in Fourth Layoff in Three Years*"

Bloomberg News (2024, January 5) "*Big Four Reshape Consulting Workforce, Strategy With Rare Layoffs*"

EDITORIAL BOARD POSITIONS (VOLUNTEER)

Editorial Board Member (2025, September 11), *Enrolled Agent (EA) Journal*, Publisher: National Association of Enrolled Agents (NAEA).

PUBLICATIONS IN ACADEMIC JOURNALS

- Fortson, M., Muzatko, S., Desai, H., & Doering, J. (2026). "There Is No Wrong Time to Do the Right Thing": Examining Factors Influencing the Offender's Decision to Confess to Fraud and the Victim's Decision to Refer to Authorities. *Journal of Forensic Accounting Research*. Publisher: American Accounting Association. DOI:[10.2308/JFAR-2024-015](https://doi.org/10.2308/JFAR-2024-015)
- Desai, H. (2025). Cryptocurrency regulation as a strategic game: modeling market reactions and capital flight. *Journal of Financial Regulation and Compliance, 2025*. Publisher: Emerald. DOI:[10.1108/JFRC-03-2025-0069](https://doi.org/10.1108/JFRC-03-2025-0069)
- Desai, H. (2025). Integrating Full Cost Accounting into Business Education for Advancing the UN Sustainable Development Goals. *Journal of Education For Business, 100*, pp. 1-6. Publisher: Taylor & Francis. DOI:[10.1080/08832323.2025.2492015](https://doi.org/10.1080/08832323.2025.2492015)
- Desai, H. & Davern, M. (2024). The details matter: SEC regulatory guidance and informativeness in non-GAAP disclosure decisions. *Meditari Accountancy Research, 32*(6), pp. 2083-2115. Publisher: Emerald. DOI:[10.1108/MEDAR-04-2023-1975](https://doi.org/10.1108/MEDAR-04-2023-1975)
- Desai, H. & Pearlman, D.(2024). Waiting for the next new ride at Disney World? Understanding the determinants of capital expenditures among theme parks. *European Business Review, 36*(6), pp. 1042-1069. Publisher: Emerald. DOI:[10.1108/EBR-07-2023-0214](https://doi.org/10.1108/EBR-07-2023-0214)
- Desai, H. (2023). Infusing Blockchain in accounting curricula and practice: expectations, challenges, and strategies. *The International Journal of Digital Accounting Research, 23*, pp. 97-135. Publisher: Rutgers University. DOI:[10.4192/1577-8517-v23_5](https://doi.org/10.4192/1577-8517-v23_5)
- Wood, D. A., Desai, H., (other 325 coauthors), et. al. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions? *Issues in Accounting Education, 38*(4), pp. 1-28. Publisher: American Accounting Association. DOI:[10.2308/ISSUES-2023-013](https://doi.org/10.2308/ISSUES-2023-013)
- Desai, H. (2022). Partner selection as a control mechanism in inter-organizational relationships: A meta-model approach. *Journal of Accounting & Organizational Change, 19*(2), pp. 351-375. Publisher: Emerald. DOI:[10.1108/JAOC-11-2021-0154](https://doi.org/10.1108/JAOC-11-2021-0154)
- Desai, H., & Schaupp, D. (2022). Play for time when the ship is threatening to sink? Voluntary disclosure choices under going concern uncertainty. *Asia-Pacific Journal of Accounting & Economics, 31*(1), pp. 76-95. Publisher: Taylor & Francis. DOI:[10.1080/16081625.2022.2082496](https://doi.org/10.1080/16081625.2022.2082496)
- Desai, H. (2022). Are firms biasing stakeholder expectations by attributing prior poor performance to COVID-19? *IIM Kozhikode Society & Management Review, 11*(2), pp. 171-182. Publisher: SAGE. DOI:[10.1177/22779752211061207](https://doi.org/10.1177/22779752211061207)

PUBLICATIONS IN PRACTITIONER JOURNALS

- Desai, H. (2024). Decoding IRS Transcripts: Navigating the Maze for Better Tax Resolution and Audit Preparedness. *EA Journal, 42*(4). Publisher: National Association of Enrolled Agents (NAEA). Available at [Link](#).

- Desai, H. (2023). An Auditor's Perspective on Smart Contracts and DAOs. *The CPA Journal*, 93(7/8), pp. 60-63. Publisher: New York State Society of CPAs. Available at [Link](#).
- Desai, H. (2022). Crypto Record-keeping Technologies for Tax Professionals: Developments, Challenges, and Ethical Considerations. *Bloomberg BNA Tax Management Memorandum*, 63(12). Publisher: The Bureau of National Affairs, Inc. (Bloomberg Industry Group). Available at [Link](#).
- Desai, H. (2014). Independent Director Models in India and the United States: A Comparative Assessment. *The Chartered Accountant Journal*, 63(5), 699–704. Publisher: Institute of Chartered Accountants of India (ICAI). Available at [Link](#).

BOOK CHAPTERS

- Desai, H. (2026). Trust in the Virtual: Deepfake Realism and Consumer Behavior for a Sustainable Future. In A. Trikha, M. Bala Kaushik, D.P. Gowri, K. Dahiya, & G. Gulati (Eds.), *Green To Gold. World Sustainability Series*, (pp. 49-68). Springer, Cham. DOI:[10.1007/978-3-032-10212-6_3](#)
- Desai, H. (2026). Can Tax Incentives Act as Catalysts for a Circular Economy?: Modeling Tax Strategies to Drive Circular Innovation. In A. Monteiro, A. Borges, & E. Vieira (Eds.), *Taxation Practices and Strategies for a Sustainable Future*, (pp. 95-124). IGI Global Scientific Publishing. DOI:[10.4018/979-8-3373-2492-0.ch004](#)
- Desai, H. (2025). Governance structures for long-term digital transformation: an agent-based simulation approach. In M. N. Canal, A. Borges, & M. M. de Obesso Arias (Eds.), *Strategy, people, and technology: challenges and opportunities in the future of business*, (pp. 35-58). Aranzadi La Ley : Civitas. DOI:[10.32029/2605-4655.02.00.2025](#)
- Desai, H. (2025). Scaling at the speed of tech: how digital tools drive startup expansion. In C. Felzensztein, A. Bagheri, & C. Lechner (Eds.), *A Research Agenda for Startups Scale-Up, Scale-Down, and Re-Scaling Strategies*, (pp. 193-216). Edward Elgar Publishing. DOI:[10.4337/9781035344574.00018](#)
- Desai, H. (2025). Integrating Federated Deep Learning and Blockchain for Privacy-Preserving Precision Medicine in Medical Virology. In J.M. Chatterjee & S.K. Saxena (Eds.), *Artificial Intelligence and Blockchain in Precision Medicine and Virology. Medical Virology: From Pathogenesis to Disease Control*. (pp. 273-293). Springer Nature. DOI:[10.1007/978-981-96-8919-4_10](#)
- Desai, H. (2025). Quantum Machine Learning for Cost Variance Analysis in Industrial Manufacturing Processes: A Computational Breakthrough. In A. Ghosh, S. Dutta, A.K. Das, V.K. Shukla, & F. Moreira (Eds.), *Quantum Machine Learning in Industrial Automation. Information Systems Engineering and Management, vol 65*. (pp. 1-23). Springer Nature. DOI:[10.1007/978-3-031-99786-0_1](#)
- Desai, H. (2025). Digitalization, Sustainability, and Strategy: An Analytical Model of Green Investment Dynamics. In D. Ç. Yıldırım, S. Yıldırım, & V. Kandpal (Eds.), *Effects of Digitalization and Circular Economy on Sustainable Policy and Climate Change Prevention* (pp. 39-67). IGI Global Scientific Publishing. DOI:[10.4018/979-8-3693-9909-5.ch002](#)

- Desai, H. (2025). Transformative Synergy: Revolutionizing Healthcare Accounting Information Systems with AI. In A. V. S., S. Verma, and U. H. Govindarajan (Eds.), *Advances in Artificial Intelligence for Healthcare Applications* (pp. 184-198). CRC Press, Taylor & Francis Group. DOI:[10.1201/9781003503385-13](https://doi.org/10.1201/9781003503385-13)
- Desai, H. (2025). Designing Secure and Inclusive Digital Welfare Systems: A Strategic Analysis of Fraud Detection and Access. In D. Mishra, R. Kumar, and A. Abdul Hamid (Eds.), *Startup-Driven E-Government: Digital Innovation for Sustainable Ecosystems* (pp. 603-632). IGI Global Scientific Publishing. DOI:[10.4018/979-8-3373-0817-3.ch023](https://doi.org/10.4018/979-8-3373-0817-3.ch023)
- Desai, H. (2025). Business Fraud Detection, Prevention, and Investigations With Conversational AI. In A. Behl, C. Krishnan, P. Malik, and S. Gautam (Eds.), *The ChatGPT Revolution* (pp. 57-86). Emerald Publishing Limited. DOI:[10.1108/978-1-83549-852-120251004](https://doi.org/10.1108/978-1-83549-852-120251004)
- Desai, H. (2025). Reimagining Compliance: Explainable AI Models for Financial Regulatory Audits. In S. Rana, S. Aggarwal, S. Jagirdar, & S. Jain (Eds.), *Insights in Banking Analytics and Regulatory Compliance Using AI* (pp. 259-284). IGI Global Scientific Publishing. DOI:[10.4018/979-8-3373-0209-6.ch013](https://doi.org/10.4018/979-8-3373-0209-6.ch013)
- Desai, H. (2024). From Barrels to Balance Sheets: The Role of Accounting in Saudi Aramco's Sustainability Strategy to Net-Zero (Forthcoming). In *A Greenprint for Net Zero: The Future of Sustainability: Implications for the MENA Region*. Publisher: Springer.

TEACHING EXPERIENCE

CPA Examination Review 2 (Graduate Coursework), Arkansas State University

○ Semesters taught: 2025[Summer]

CPA Examination Review 1 (Graduate Coursework), Arkansas State University

○ Semesters taught: 2025[Summer]

Strategic Accounting Technologies II (Graduate Coursework), Arkansas State University

○ Semesters taught: 2026[Spring], 2025[Spring], 2024[Spring]

Strategic Accounting Technologies II (Undergraduate Coursework), Arkansas State University

○ Semesters taught: 2026[Spring], 2025[Spring], 2024[Spring]

Applied Professional Research (Graduate Research), Arkansas State University

○ Semesters taught: 2022-2025[Fall], 2021[Spring, Fall], 2020[Fall]

Introduction to Managerial Accounting (Undergraduate Coursework), Arkansas State University

○ Semesters taught: 2021-2025[Spring, Fall], 2020[Fall]

Intermediate Financial Accounting (Undergraduate Coursework), University of Melbourne

○ Semesters taught: 2019[1], 2018[2]

Accounting Reports & Analysis (Undergraduate Coursework), University of Melbourne

○ Semesters taught: 2019[1], 2018[1], & 2017[1,2]

STUDENT CLUBS & COMPETITIONS

2025 IMA Student Leadership Conference

- Faculty Advisor

2023-present Beta Alpha Psi (Omicron Iota Chapter), The International Honor Organization for Financial Information Students and Professionals

- Faculty Co-Advisor

2022-present Accounting & Finance Club, Neil Griffin College of Business

- Faculty Co-Advisor

2025 CFA Institute Research Challenge hosted by CFA Society Mid-South, CFA Institute

- Faculty Advisor & Grader

2024 Student Undergrad Research Fellowship (SURF), AR Department of Higher Education (ADHE)

- Panel Member & Reviewer

GRANTS

2025 ACFE Research Institute (ARI) 'Report to the Nations' Research Data Grant (External):
Jointly with Muzatko, S.

2025 Arkansas Department of Human Services (DHS) Research Contract Grant for project on
'Implementation Science: Building a New Strategic Model (Business Acuity)'
(External): \$25.61 Million. Jointly with Johnson K., Gammon, S., Farmer, R. L., & O'Dell S. M.

2024 Arkansas Department of Human Services (DHS) Research Contract Grant for project on
'Community Reintegration/Qualified Residential Treatment Providers Research and Recommendations'
(External): \$2.07 Million. Jointly with Johnson, K., Gammon, S., Yanowitz, K., & Sandusky, B.

2023 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

2022 Arkansas Division of Higher Education (ADHE) Student Undergraduate Research Fellowship
(SURF) Mentor Awards (External): \$1,500

2022 Arkansas Biosciences Institute (ABI) Undergraduate Research Scholar (URS) Mentor Grant
(External): \$1,250

2022 Arkansas State University, FRAC: Faculty Research Fund Award for project on
'Accounting perspectives on issues in health policy and management' (Internal): \$8,000

2022 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

2022 ACFE Research Institute (ARI) 'Report to the Nations' Research Data Grant (External)
Jointly with Muzatko, S., Fortson, M., & Doering, J.

2021 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

PUBLISHED INTERVIEWS & OP-EDS

- Desai, H. (2025, May 21). "What's worth measuring? The future of assessment in the AI age" *UNESCO Futures of Education*
- Desai, H. (2025, Jan 20). "Expert Advice on Best Banks for Personal Loans" *WalletHub.com*
- Desai, H. (2024, Nov 12). "Expert Advice on Using a Prepaid Credit Card" *MoneyGeek.com*
- Desai, H. (2024, Nov 12). "Expert Advice on Maximizing Cash Back With Your Credit Card" *MoneyGeek.com*
- Desai, H. (2024, Oct 31). "Expert Opinion on Car Insurance Savings and Pricing" *WalletHub.com*
- Desai, H. (2024, Oct 10). "Expert Opinion on Factors to Consider When Choosing an Online Bank" *CreditDonkey.com*
- Desai, H. (2024, Sep 06). "Expert Opinion on Credit Cards for Bad Credit" *WalletHub.com*
- Desai, H. (2024, Aug 16). "Indian firms and the impact of Japan's positive interest rates policy shift" *The Economic Times (The Times Group)*
- Desai, H. (2024, Jul 25). "Data Consultant job outlook: Expert opinions" *Zippia, Inc.*
- Desai, H. (2024, Jul 16). "Expert Advice for Finding the Right Card" *MoneyGeek.com*
- Desai, H. (2024, Jul 10). "Expert Insight on Federal Income Tax" *MoneyGeek.com*
- Desai, H. (2024, Jun 07). "Expert Opinion on Personal Loans for a 600 Credit Score" *WalletHub.com*
- Desai, H. (2024, Feb 26). "Expert Opinion on Best Business Bank Accounts" *WalletHub.com*
- Desai, H. (2023, Jan 24). "Expert Insights on Mental Accounting" *MoneyGeek.com*
- Desai, H. (2023, Jan 03). "Expert Advice on Are Credit Card Rewards Taxable?" *MoneyGeek.com*
- Desai, H. (2023, Sep 11). "Expert Opinion on 0% APR credit cards" *WalletHub.com*
- Desai, H. (2023, Sep 09). "Experts' Advice on Getting Paid by Paying Your Taxes" *MoneyGeek.com*
- Desai, H. (2023, Sep 07). "Expert Advice on Tax Deductions" *MoneyGeek.com*
- Desai, H. (2023, Apr 21). "Expert Insight on Donor-Advised Funds" *MoneyGeek.com*
- Desai, H. (2023, Apr 21). "Expert Insight on Managing Taxes on Life Insurance Proceeds" *MoneyGeek.com*
- Desai, H. (2023, Vol. III, No. 2/2022). "The Arkansas Chicken Index from Billions: Is It Real or Inspired by a True Story?". *The Wolf Street Journal*

Desai, H. (2023, Jan 05). "Expert Insights: Moving and Taxes" *MoneyGeek.com*

Desai, H. (2023, Jan 04). "Expert Advice on Finding the Best Credit Cards for Fair Credit" *MoneyGeek.com*

Desai, H. (2022, Aug 10). "Global economic shocks and India's economic future: Understanding this black swan paradox" *The Economic Times (The Times Group)*

Desai, H. (2022, Apr 11). "Expert Insight on Online Software vs. Accountant" *MoneyGeek.com*

Desai, H. (2022, Apr 11). "Expert Insight about Credit Cards for Bad Credit & Rebuilding History" *MoneyGeek.com*

Desai, H. (2022, Feb 10). "Expert Insight on Cheap Renters Insurance" *MoneyGeek.com*

Desai, H. (2022, Jan 21). "Expert Insight on Comparing Renters Insurance Quotes" *MoneyGeek.com*

PRESS COVERAGE OF RESEARCH

Going Concern: *Academics Pitted Human Accounting Students Against GPT-3, Students Won.*

Business Standard: *ChatGPT no match for humans when it comes to accounting, finds study.*

AccountancyAge: *ChatGPT less than 50% accurate in accounting exams, study finds.*

CPA Practice Advisor: *In a Battle Between ChatGPT and Accounting Students, the Students Won.*

FOX Business: *Study finds ChatGPT struggles with math, unlikely to replace accountants.*

The Economic Times: *Students found to fare better at accounting exams than ChatGPT.*

NDTV: *Students Beat ChatGPT At This Exam, Score 76%, Compared To Chatbot's 47%.*

Mint: *ChatGPT falls short in accounting exams. Study reveals students outperform OpenAI's chatbot.*

PR Newswire: *Accounting's First Crowd-Sourced Study Tackles ChatGPT in Education.*

WION: *Students outperform ChatGPT on accounting exam, score 76% to Chatbot's 47%.*

SciTechDaily: *Humans Reign Supreme: ChatGPT Falls Short on Accounting Exams.*

Mirage News: *ChatGPT Falls Short Compared to Humans in Accounting.*

Times of India: *ChatGPT scores less than students in accounting exam; areas it did well in and ones it failed.*

Zee Business: *ChatGPT fails when it comes to accounting, finds major study.*

CNBC TV18: *Students found to fare better at accounting exams than ChatGPT.*

University of Oxford's Business Law Blog (OBLB): *Real Effects' of COVID-19 Risk Factor Disclosures.*

Columbia University's Law School Blog on Corporations and the Capital Markets (CLS Blue Sky):
The Pros and Cons of Disclosing News in Distressed Organizations.

WORKING PAPERS

- "The Role of Non-GAAP Measures in Executive Compensation Contracting and Design"
 - I examine whether the regulation of non-GAAP disclosures constrains efficient compensation contracting.
- "The influence of top executives' narcissism on working capital management policies" with Ziad ElKhatib, Arkansas State University, and Sanne van Duin, University of Amsterdam
 - We investigate the impact of top executives' narcissism on firms' working capital management.

RESEARCH PRESENTATIONS

Presentation of "*There Is No Wrong Time to Do the Right Thing*": *Examining Factors Influencing the Offender's Decision to Confess to Fraud and the Victim's Decision to Refer to Authorities.*" including earlier versions:

- 2023 ACFE Research Institute Summer Meeting (Seattle, WA) by co-authors

Presentation of "*The Role of Non-GAAP Measures in Executive Compensation Contracting and Design*" including earlier versions:

- 2023 The 14th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2020 Ph.D. Seminar (Univ. of Melbourne); Reading Group & Brown Bag (Columbia University)
- 2019 AAA Rookie Camp (Miami, FL); Brown Bag (University of Melbourne)
- 2018 Ph.D. Forum (University of Melbourne)
- 2017 AFAANZ Doctoral Symposium (Adelaide, Australia); Ph.D. Seminar (Univ. of Melbourne)

Presentation of "*The details matter: SEC Regulatory guidance and informativeness in non-GAAP disclosure decisions*" including earlier versions:

- 2022 A-State Monthly Faculty Research Presentation (Jonesboro, AR)
- 2021 ARCPA Arkansas Accounting Research Consortium (AARC) (Conway, AR)
- 2020 Ph.D. Seminar (University of Melbourne)
- 2019 Behavioral Res. in A/c class (Univ. of Melbourne); AWE Doc. Forum (Melbourne, Australia)
- 2018 AWE Doctoral Forum (Melbourne, Australia)
- 2017 AWE Doctoral Forum (Melbourne, Australia); Ph.D. Seminar (University of Melbourne)

Presentation of "*The influence of top executives' narcissism on working capital management policies*" including earlier versions:

- 2023 EAA Annual Congress (Helsinki-Espoo, Finland) by co-author
- 2022 The 13th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2022 CREATE@STATE Research Symposium (Jonesboro, AR) by co-author

Presentation of "*Making Sense of the Black Box of Drug Pricing: Application of Benford's Law*" including earlier versions:

- 2023 University of Louisiana's Undergraduate Research Conference (Lafayette, LA) by co-author
- 2022 CREATE@STATE Research Symposium (Jonesboro, AR) by co-author

Presentation of *“Infusing Blockchain in Accounting Curricula and Practice: Expectations, Challenges, and Strategies”* including earlier versions:

- 2022 7th ICAI Annual Virtual International Conference - Digital Africa (Dar Es Salaam, Tanzania)
- 2022 42nd ARCPA Annual Industry, Commerce, & Banking Conference (Little Rock, AR)
- 2022 42nd ARCPA Annual Accounting & Auditing Conference (Hot Springs, AR)
- 2022 19th ARCPA Annual Accounting Educators Conference (Virtual)

Presentation of *“Partner selection as a control mechanism in inter-organizational relationships: A meta-model approach”* including earlier versions:

- 2021 The 12th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2016 Advanced Managerial Accounting Research class (University of Melbourne)

Presentation of *“Play for time when the ship is threatening to sink? Voluntary disclosure choices under going concern uncertainty”* including earlier versions:

- 2018 EAA Annual Congress (Milan, Italy) by co-author
- 2016 Ph.D. Forum (University of Melbourne)

Presentation of *“AI-Driven Analysis of Accounting Subreddit Sentiments: Implications for Continuous Learning and Adaptive Expertise”* including earlier versions:

- 2024 The 15th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)

RESEARCH DISCUSSIONS

Discussion of *‘The Impact of CEO Past Corporate Experiences on Accounting Conservatism’* by Frost, T., Faulkner, M., & Garica, L.:

- 2022 AAA Virtual Annual Meeting: Research Conference

Discussion of *‘Blockchain Adoption and Trade Credits’* by Huangfu, J., Pinsker, R., & Xing, H.:

- 2022 AAA Annual Meeting: Research Conference (San Diego, California)

Discussion of *‘Motivating CSR Investment and Social Impact through Relative Performance Information’* by Garrett, J., McPhee, G., & Way, D.:

- 2022 AAA Ethics Research Symposium (ERS) (San Diego, California)

Discussion of *‘Disentangling the Bright and Dark Sides of Transparency – An Integrated Analysis of Psychological Consequences’* by Schaupp, D., Schaeffer, U., & Remmers, T.:

- 2021 AAA MAS Midyear Meeting: Research Conference (Virtual)

Discussion of *‘Value Relevance of Historical Cost and Fair Value Measurements’* by Yang, F.:

- 2017 AFAANZ Doctoral Symposium (Adelaide, Australia)

EDUCATIONAL PRESENTATIONS

“Strategic Applications of Artificial Intelligence (AI) Tools & Technologies in Accounting” at the 44th ARCPA Annual Accounting & Auditing Conference

“Blockchain: Understanding the Technology and its Impact on Business Models” at the 7th ICAI Annual Virtual International Conference - Digital Africa

"*Crypto Trading & Blockchain Applications*" with Hu, B. at the Delta Center for Economic Development (DCED) Forum

"*Managing cybersecurity risks and challenges: The role of accountants*" at the NEA Chapter meeting of Arkansas State Society of Certified Public Accountants

"*Blockchain: Understanding the Technology and its Impact on Business Models*" at the 42nd ARCPA Annual Industry, Commerce, & Banking Conference

"*Blockchain: Understanding the Technology and its Impact on the Accounting Profession*" at the 42nd ARCPA Annual Accounting & Auditing Conference

"*Building a Blockchain-Infused Accounting Curriculum: Expectations, Challenges, and Strategies*" at the 19th ARCPA Annual Accounting Educators Conference

STUDENT RESEARCH SUPERVISION

Seung Ho Jeon

- Received 2nd place at the 2025 CREATE@GRIFFIN Research Symposium
- Awarded the *Middle East Studies Grant*

Melanie Fortson (Honors Thesis Supervisor)

- Jointly won the '*Report to the Nations*' *Data Grant* awarded by the ACFE Research Institute
- Awarded the Arkansas Division of Higher Education (ADHE) *Student Undergraduate Research Fellowship (SURF)* for our project

Lindsey Storey

- Won the *A-State Student Research & Creativity Grant Competition* for our project
- Awarded the Arkansas Biosciences Institute (ABI) *Undergraduate Research Scholarship* for our project
- Awarded the ADHE *Student Undergraduate Research Fellowship (SURF)* for our project

Ziad ElKhatib

- Received *Dean's Award for Graduate Oral Presentation* of our project at the 2022 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works
- Won the *A-State Student Research & Creativity Grant Competition* for our project

Alyssa Pettit

- Received *Dean's Award for Undergraduate Oral Presentation* for our project at the 2023 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works
- Won the *A-State Student Research & Creativity Grant Competition* for our project

Nahida Islam

- Received the *Neil Griffin College of Business Graduate Poster Presentation Award* for our project at the 2024 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works

ACKNOWLEDGMENTS

- As a Contributor in the ebook: "*Accounting Jokes. This joke's on you*" edited by Günther, Thomas & Oelrich, Sebastian (Published: Dresden, Germany)

- As a Technical Expert in the ebook: "Handbook on Digital Financial Assets for CAs" authored by CA. Aadit Devanand (Publisher: SIRC-Institute of Chartered Accountants of India)

RESEARCH-RELATED SERVICE

- Reviewer (1 paper), EA Journal, Publisher: National Association of Enrolled Agents
- Reviewer (1 paper), Journal of International Accounting Research, Publisher: AAA
- Reviewer (1 paper), Information Systems Frontiers, Publisher: Springer Nature
- Reviewer (1 paper), Accounting and Finance, Publisher: Wiley-Blackwell on behalf of AFAANZ
- Reviewer (1 paper), Journal of Financial Regulation and Compliance, Publisher: Emerald
- Reviewer (1 paper), EA Journal, Publisher: National Association of Enrolled Agents
- Reviewer (1 paper), The British Accounting Review, Publisher: Elsevier
- Reviewer (1 paper), Technology in Society, Publisher: Elsevier
- Reviewer (1 paper), Asia-Pacific Journal of Accounting & Economics, Publisher: Taylor & Francis
- Reviewer (1 paper), International Journal of Management Education, Publisher: Elsevier
- Reviewer (1 paper), Journal of Applied Accounting Research, Publisher: Emerald
- Reviewer (1 paper), Accounting Education, Publisher: Taylor & Francis
- Reviewer (1 book chapter), "A Greenprint for Net Zero: The Future of Sustainability: Implications for the MENA Region" Book (Publisher: Springer)
- Reviewer (1 paper), The Accounting Educator's Journal, Publisher: N/A (Open Access)
- Reviewer (2 papers), Information Sciences, Publisher: Elsevier
- Reviewer (1 paper), Meditari Accountancy Research, Publisher: Emerald
- Reviewer (1 book chapter), "Handbook on Teaching and Learning in Social Innovation" Book (Publisher: Edward Elgar Publishing)
- Reviewer (1 paper), Journal of Business Administration Online (JBAO), Publisher: Arkansas Tech
- Reviewer (1 paper), 2024 Accounting Education, Publisher: Taylor & Francis
- Reviewer (1 book chapter), "The Nexus of Corporate Sustainability Management, Accounting, and Auditing" Book (Publisher: IGI Global)
- Reviewer (2 papers), 2024 AFAANZ Conference in Auckland, New Zealand
- Reviewer (1 paper), 2024 Journal of Economic Studies, Publisher: Emerald
- Reviewer (1 paper), 2024 Int'l Multi-Conf on Complexity, Informatics & Cybernetics (Orlando, FL)
- Reviewer (2 papers), 2024 84th Annual Meeting of the Academy of Management (Chicago, IL)
- Reviewer (2 papers), 2024 AAA FARS Midyear Meeting: Research Conference (Denver, CO)
- Reviewer (1 paper), 2024 AAA MAS Midyear Meeting: Research Conference (Orlando, FL)
- Journal Referee (1 paper), 2022 Journal of Management Control, Publisher: Springer
- Journal Referee (1 paper), 2022 Intl. Jour. of A/cting, Auditing & Perf. Eval., Publisher: Inderscience
- Journal Referee (1 paper), 2022 SAGE Open, Publisher: SAGE
- Journal Referee (1 paper), 2022 Journal of Asia Business Studies, Publisher: Emerald
- Reviewer (1 paper), 2022 AAA FAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA AIS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 Ethics Research Symposium: AAA Annual Meeting (San Diego, CA)
- Reviewer (1 paper), 2022 AAA SET Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA ATA Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA AUD Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA PI Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA IAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA MAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (2 papers), 2022 AAA GIWB Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (2 papers), 2022 AAA ABO Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA DIV Annual Meeting: Research Conference (San Diego, CA)

- Reviewer (1 panel proposal), 2022 AAA TLC Annual Meeting (San Diego, CA)
- Reviewer (2 papers), 2022 AAA TLC Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (5 papers), 2022 AAA FARS Annual Meeting: Research Conference (San Diego, CA)
- Journal Referee (1 paper), 2022 IIM Kozhikode Society & Management Review, Publisher: SAGE
- Reviewer & Discussant (1 paper), EY Foundation New Faculty Consortium (NFC) in Leesburg, VA
- Reviewer (1 paper), 2022 AAA MAS Midyear Meeting: Research Conference (Portland, OR)
- Reviewer (1 paper), 2021 AAA MAS Midyear Meeting: Research Conference (Virtual)
- Reviewer (4 papers), 2021 AAA FARS Midyear Meeting: Research Conference (Virtual)
- Reviewer & Discussant (1 paper / sem), 2015-19 Melbourne Accounting Research Seminars (MARS)
- Ad Hoc Reviewer (1 paper), 2018 AAA MAS Midyear Meeting (Scottsdale, AZ)

ADDITIONAL RESEARCH CREDENTIALS

Collaborative Institutional Training Initiative (CITI) Program Certifications:

- Social and Behavioral Responsible Conduct of Research (1-RCR)
- Social/Behavioral Research Course (Human Research; 1 - Basic Course)
- Health Information Privacy and Security (HIPS) for Clinical Investigators (1 - Basic Course)

Vector Solutions Certifications:

- Health Insurance Portability and Accountability Act (HIPAA)

TEACHING INNOVATIONS & GROWTH

Arkansas State University

- *Setup a graduate-level technology course (Strategic Accounting Technologies II) from scratch:* Involved (i) working with contacts at Alteryx, Inc. to secure lab licenses, tech support and materials, (ii) preparing the Forvis Accounting Analytics Lab for the use of Alteryx and Python, and (iii) deciding the primary course components - learning objectives, assessments, and instructional strategies.
- *Setup 2 graduate-level CPA Review courses:* Involved (i) working with Becker Education to provide their materials to our students; (ii) tracking student performance through Becker Navigator; (iii) resolving student queries w.r.t. CPA exam questions; and (iv) advising students on CPA exam registration and Accountancy State Board application.
- *Setup a graduate-level capstone research course (Applied Professional Research) from scratch:* Involved (i) deciding the primary course components - learning objectives, assessments, and instructional strategies; (ii) researching similar courses in other universities; (iii) textbook selection; (iv) searching for research databases within budget; (v) deciding what topics to cover; (vi) creating content & assessments; and (vii) incorporating feedback from student surveys and industry professionals.
- *Included 'ESG Reporting' in graduate course curriculum:* Involved coverage on sustainability reporting issues - how organizations report their environmental, social, and economic performance. Students researched how organizations report their sustainability performance using different reporting frameworks and were able to assess best practices and weaknesses in existing reporting.
- *Improvements made to the undergraduate-level business core course (Introduction to Managerial Accounting):* (i) worked with the Director of Learning Support Service to setup an official learning group with a tutor; (ii) revised grading rubrics; and (iii) introduced Tableau dashboard assignments.
- *Mentoring:* Mentored & assisted new instructors teaching undergraduate courses.

Columbia University

- *Classes audited as a Visiting Scholar:* To experience and assimilate teaching styles of prominent professors, I audited: (i) 'Research On Regulation And Accounting Institutions' by Shivaram Rajgopal (Ph.D. class); and 'Investment Banking Tax Factors' by Robert Willens (MBA class)

University of Melbourne

- *Selected to be a 'Peer Mentor' by the Williams Centre for Learning Advancement (WCLA):* To observe, advise, and train rookie tutors, who took employment in the Department of Accounting.

TECHNOLOGY CREDENTIALS

Blockchain

- *Certified Blockchain Expert*, Issued by the Blockchain Council.

Alteryx

- *Alteryx Designer Cloud, Trifacta Classic Core Credential*, Issued by Alteryx, Inc.
- *Alteryx Designer Core Credential*, Issued by Alteryx, Inc.
- *Alteryx Auto Insights Micro-Credential*, Issued by Alteryx, Inc.
- *Alteryx Machine Learning Fundamentals Micro-Credential*, Issued by Alteryx, Inc.
- *Alteryx Foundation Micro-Credential*, Issued by Alteryx, Inc.

Data science

- *IMA Data Analytics & Visualization Fundamentals Certificate*, Issued by the Institute of Management Accountants
- Earned a badge by completing the IBM Certificate Course: *Introduction to Data Analytics*

Python

- *PCEP – Certified Entry-Level Python Programmer*, Issued by the OpenEDG Python Institute
- Earned a badge by completing the following IBM Certificate Courses: *Python for Data Science, AI, & Development; Data Analysis with Python; Data Visualization with Python*
- Earned a badge by completing the Cisco Networking Academy Course: *Python Essentials 1*

Robotic process automation (RPA)

- Completed the UiPath Certificate Course: *RPA Basics and Introduction to UiPath*
- Completed the UiPath Academy Diploma Course: *Introduction to RPA and Automation*

Cybersecurity

- Earned a badge by completing the Cisco Networking Academy Course: *Introduction to Cybersecurity*
- Completed the following Institute of Management Accountants (IMA) Certificate Courses: *Cybersecurity Alert!; Cybersecurity Compliance with Global Regulations*

Excel

- Earned a badge by completing the IBM Certificate Course: *Excel Basics for Data Analysis*

TEACHING CREDENTIALS

AI in Education Explorer, Issued by Auburn University

Credential (Certificate) in Effective College Instruction, Co-issued by the American Council on Education (ACE) & the ACUE (Association of College & University Educators)

Note: It is America's first & only teaching certificate program for college faculty that distinguishes faculty for their commitment to educational excellence, demonstration of comprehensive knowledge and skills across all core teaching competencies, and student success.

SUSTAINABILITY CREDENTIALS

- *GRI Certified Sustainability Professional*, Issued by the Global Reporting Initiative (Sep 2022-Sep 2025)
- Completed the following Certificate course by the TCFD (Task Force on Climate-Related Financial Disclosures) & the Carbon Disclosure Project (CDP): *Introduction to climate-related disclosures: Starting the climate journey*
- Completed the following Certificate courses by the UN Global Compact Academy in conjunction with the Science Based Targets Initiative (SBTi): *The Net-Zero Standard, Setting science-based targets*
- Completed Certificate courses by the UN Global Compact Academy: *Taking financial action for the SDGs: Implementing the CFO Principles, How to understand and take action on the global goals*

CONFERENCE & WORKSHOP PARTICIPATION

2025 IMA Student Leadership Conference in Cleveland, OH
2025 AAA Annual Meeting in Chicago, IL
2025 NAEA Tax Summit in Salt Lake City, UT
2025 ACFE Research Institute Summer Meeting in Nashville, TN
2025 ARCPA Accounting Educators Conference (Virtual)
2024 Wall Street Journal (WSJ) 4th Annual Instructor Conference
2024 ARCPA 44th Annual Accounting & Auditing Conference in Hot Springs, AR
2023 The 14th International Conference (online) of The Japanese Accounting Review in Kobe, Japan
2023 EAA Annual Congress in Helsinki-Espoo, Finland (represented by co-author)
2023 ARCPA Accounting Educators Conference (Virtual)
2023 ACFE Research Institute Summer Meeting in Seattle, WA (represented by co-authors)
2022 UiPath Automation Education Summit (Virtual)
2022 The 13th International Conference (online) of The Japanese Accounting Review in Kobe, Japan
2022 ARCPA Northeast Arkansas (NEA) Chapter Virtual Meeting
2022 ARCPA 42nd Annual Industry, Commerce, & Banking Conference in Little Rock, AR
2022 ARCPA 42nd Annual Accounting & Auditing Conference in Hot Springs, AR
2022 AAA Virtual Annual Meeting
2022 AAA Ethics Research Symposium (ERS) and AAA Annual Meeting in San Diego, CA
2022 ACFE Research Institute (ARI) Summer Meeting in Nashville, TN
2022 ARCPA 19th Annual Accounting Educators Conference (Virtual)
2022 Ernst & Young Foundation New Faculty Consortium (NFC) in Leesburg, VA
2021 The 12th International Conference (online) of The Japanese Accounting Review in Kobe, Japan
2021 ARCPA Arkansas Accounting Research Consortium (AARC) in Conway, AR
2021 ARCPA 18th Annual Accounting Educators Conference (Virtual)
2021 AAA Management Accounting Section (MAS) Midyear Virtual Meeting
2020 Miami Accounting Webinar Series
2019 AAA Accounting Rookie Camp in Miami, FL
2019 MIT Asia Conference + Doctoral Consortium in Hong Kong SAR, China

2019 Accounting Workshop for Experiments (AWE) + Doctoral Forum in Melbourne, Australia
2018 Accounting Workshop for Experiments (AWE) + Doctoral Forum in Melbourne, Australia
2018 EAA Annual Congress in Milan, Italy (represented by co-author)
2017 Accounting Workshop for Experiments (AWE) in Melbourne, Australia
2017 AFAANZ Conference + Doctoral Symposium in Adelaide, Australia

SELECTED HONORS & AWARDS

2025 The Excellence in Public Awareness Award, NAEA Annual Meeting
2024 Outstanding Reviewer Award, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference (Award includes cash prize from CPA Australia)
2024 Notable Contribution to the Literature Award by the Accounting Information Systems (AIS) Section of the AAA for the co-authored (crowdsourced) 'Issues in Accounting Education' paper
2023 CMA Opportunity Scholarship, Institute of Management Accountants (IMA)
2022 International Accounting Section (IAS) Excellence in Reviewing Award, AAA Annual Meeting
2022 Financial Acc. & Reporting Sec. (FARS) Excellence in Reviewing Award, AAA Annual Meeting
2022 Outstanding Reviewer Award, American Accounting Association (AAA) MAS Midyear Meeting
2020 Graduate Research Excellence Certificate from Assistant Dean (FBE), University of Melbourne
2019 University of Melbourne FBE - Graduate Research Abroad Travelling Scholarship
2018 International House, University of Melbourne - Graduate Scholarship
2017 International House, University of Melbourne - Graduate Scholarship
2017 Australian Government Research Training Program Scholarship
2015 University of Melbourne Faculty of Business & Economics (FBE) Doctoral Program Scholarship
2012 University of Mumbai affiliated N. M. College of Commerce & Economics - Principal's Award
2010 Saraswati Award - Dy. Chief Minister Hon. R. R. Patil & Minister for Higher Education

UNIVERSITY SERVICE

Department of Accounting, Arkansas State University

- *Advising*: Advised accounting majors on academic and career choices
- *Student placement efforts*: Placed accounting majors at Deloitte & other Big 4 accounting firms.
- *Organized guest talks*: Invited the following distinguished guests: (i) Carlton Tartar (Associate Chief Accountant at the US Securities and Exchange Commission, Washington D.C.), (ii) Blake Stewart (Partner at Deloitte, St. Louis, MO), (iii) Evan Gregory (Partner at Deloitte, Seattle, WA), (iv) Stuart Block (Director of ESG Reporting and Analytics at Cardinal Health, Boise, ID), (v) Christine Haman (Senior Manager - Audit & Assurance [Sustainability and ESG Services] at Deloitte, New Orleans, LA), (vi) Doug Rand (Managing Director at Deloitte & Touche LLP USA), and (vii) Robert Norlander (Former Senior Special Agent at IRS Criminal Investigation), and (viii) Yifeng Chen (Tax Associate at Goldman Sachs)
- *Role as the Program Director of the MAcc*: Worked on admissions, curriculum, assessment, and enrollment initiatives. Increased MAcc enrolment by more than 300% during my tenure.
- *Experiential Learning initiatives*: Got A-State Accounting included in a Deloitte learning initiative. As part of the initiative, a Deloitte Partner and his Microsoft audit team organized an interesting seminar for A-State accounting club students.
- *Member, University Work Groups*: Faculty Senate, Senior Research Committee, Artificial Intelligence (AI) Policy Committee
- *Member, College & Department Work Groups*: College Scholarship Selection Committee, College Undergraduate Graduation and Academic Appeals Committee, Department Committees (Digital Technology [Chair]; Faculty Grievance [Chair]; Hiring/Search [Co-Chair]; Student Recruiting; Graduate [Chair] & Undergraduate Curriculum & Assessment)

- *Member, Goal Assessment Teams: Ethics (Undergrad), Oral Communication (MBA), & LOs (MAcc)*

International House, University of Melbourne

- 2018-19 Graduate Residential Assistant (peer leadership & pastoral care role)
- 2017-19 Mentored undergraduates as part of the *Pathways* program

Student Employability & Enrichment Department, University of Melbourne

- 2017 Panel member on the career event - '*Global employability: Spotlight on India*'

PERSONAL DETAILS

Nationality: Australian

Hobbies: Traveling, Soccer, Tennis, Table Tennis, Gaming