

ERIC E. SPIRES

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EDUCATION:

Ph.D. May 1987, University of Illinois (major - accounting; special area - auditing; minor - statistics and experimental design)

A.B. May 1977, Eastern Kentucky University (with highest distinction, major - music theory and composition)

B.B.A. May 1976, Eastern Kentucky University (with highest distinction, major - accounting)

PROFESSIONAL CERTIFICATION:

CPA (inactive), Kentucky, 1979

ACADEMIC AND PROFESSIONAL EXPERIENCE:

Associate Professor, The Ohio State University, 1991 to present

Assistant Professor, The Ohio State University, 1985 to 1991

Teaching and Research Assistant, University of Illinois, 1980 to 1984

Senior Accountant, Touche Ross & Co., 1977 to 1980

PUBLICATIONS:

BOOKS AND MONOGRAPHS:

“Study Guide” to accompany *Advanced Accounting*, 3rd edition by Jensen, Coffman, and Burns (co-authored with Daniel Jensen and Edward Coffman), Random House, 1994.

ARTICLES AND BOOK CHAPTERS:

A teaching note on the tax benefits of retirement savings. *Journal of Accounting Education* 33 (2) (2015), pp. 164-181. (coauthored with S. Schwartz and R. Young)

The role of commitment devices in budgeting. *Managerial and Decision Economics* 36 (6) (2015) pp. 345-363. (coauthored with S. Schwartz, D. Wallin and R. Young)

A classroom example of the deleterious effects of auditor predictability. *Journal of Accounting Education* 33(1) (2015), pp. 36-49. (coauthored with C.J. Ward)

Trade-Offs in audit testing. *Journal of Accounting Education* 30(2) (June 2012), pp. 220-232.

The behavioral implications of aggregation on budget approval decisions. *Journal of Management Accounting Research* 24 (2012), pp. 177-199. (coauthored with S. Schwartz, D. Wallin and R. Young)

Structured finance and mark-to-model accounting: A few simple illustrations. *Accounting Horizons* 25(3) (2011), pp. 559-576. (coauthored with A. Meder, S. Schwartz and R. Young)

The effects of aggregation and timing on budgeting: An experiment. *Behavioral Research in Accounting* 22 (2010), pp. 67-83. (coauthored with A. Nikias, S. Schwartz, J. Wollscheid and R. Young)

The cost-benefit framework and perceptions of decision strategies: A comparison of China and the United States. *Journal of Cross-Cultural Psychology* 39 (3) (May 2008), pp. 303-308. (coauthored with P. C. Chu)

Decision processes and use of decision aids: Comparing two closely related nations in East Asia. *Journal of Cross-Cultural Psychology* 36 (3) (May 2005), pp. 304-320. (coauthored with P. C. Chu, C. K. Farn, and T. Sueyoshi)

Experiential learning in auditing: Four experiments for the classroom. *Advances in Accounting Education* 6 (2004), pp. 19-43. (coauthored with S. Schwartz and R. Young)

Perceptions of accuracy and effort of decision strategies. *Organizational Behavior and Human Decision Processes* 91 (2003), pp. 203-214. (coauthored with P. C. Chu)

Does time constraint on users negate the efficacy of decision support systems? *Organizational Behavior and Human Decision Processes* 85 (2) (2001), pp. 226-249. (coauthored with P. C. Chu)

The joint effects of effort and quality on decision strategy choice with computerized decision aids. *Decision Sciences* 31 (2) (Spring 2000), pp. 259-292. (coauthored with P. C. Chu)

Cross-Cultural differences in choice behavior and use of decision aids: A comparison of Japan and the United States. *Organizational Behavior and Human Decision Processes* 77 (2) (1999), pp. 147-170. (coauthored with P. C. Chu and Toshiyuki Sueyoshi)

Auditors' evaluations of test-of-control strength. *The Accounting Review* (April 1991), pp. 259-276.

Using the Analytic Hierarchy Process to analyze multiattribute decisions. *Multivariate Behavioral Research* 26 (2) (1991), pp. 345-361.

Evidence order and belief revision in management accounting decisions. *Accounting, Organizations and Society* 16 (7) (1991), pp. 619-634. (coauthored with J. Dillard and L. Kauffman)

Validating the Computer Anxiety Rating Scale: Effects of cognitive style and computer courses on computer anxiety. *Computers in Human Behavior* (7) (1991), pp. 7-21. (coauthored with P. C. Chu)

Auditors' adoptions of SAS 58 audit reports. *Accounting Horizons* (September 1990), pp. 76-82. (coauthored with D. Williams)

A practical method of measuring current costs of technologically inferior assets. *Journal of Business, Finance and Accounting* (Summer 1989), pp. 433-441. (coauthored with R. Greenberg and R. F. Sharp)

Empirical studies on the reliability of auditing procedures. *Journal of Accounting Literature* (1989), pp. 49-75. (coauthored with J. Yardley)

Attributability and distributability of profit to shareholders: A reply. *Accounting and Business Research* (Winter 1988), pp. 92-94. (coauthored with R. F. Sharp)

Attributability and distributability of profit to shareholders. *Accounting and Business Research* (Winter 1983), pp. 55-62. (coauthored with R. F. Sharp)

WORK IN PROCESS:

Working Papers:

Why do people keep their promises? A further investigation (with S. Schwartz and R. Young)

A teaching note on the controllability “principle” and responsibility accounting (with S. Schwartz and R. Young)

Subjective beliefs and management control: A user’s guide and a model extension (with A. Meder, S. Schwartz and R. Young)

PROFESSIONAL PRESENTATIONS:

Zhejiang University, 2001

Boston College, 1997

Georgia State University, 1994

University of Illinois, 1993

American Accounting Association Meetings, 1991

University of Southern California Audit Judgment Symposium, 1990

American Accounting Association Meetings, 1990

Virginia Tech, 1989

SERVICE ACTIVITIES WITHIN COLLEGE AND PROFESSION:

SERVICE TO THE COLLEGE:

College Committees and Service:

Teaching Development Committee (college), 2003-2006

Graduate Studies Committee (department), 2000-2006

Treasurer of Beta Gamma Sigma (Business Honorary), 1991-present

Master of Accounting Committee (department), 2003-present

Undergraduate Curriculum Committee (department), 1986-88, 2004-present

Honors Committee (department), 2004-present

Peer Assessment Committee (department), chair, 2004-2011

Recruiting Committee (department), 1989-1991, 2002-04

Director, PhD Program (accounting & MIS), 2000-03

Committee on Student Appeals (department), 1999-2001; 2011-present

Curriculum Committee (department), chair, 1996-2000

Undergraduate Policy Committee (college), 1993-99

Committee to Develop Master of Accounting Program (department), chair, 1997-99

Chairman’s Advisory Committee (department), 1993-95, 1997-99

Undergraduate Awards Committee (department), chair, 1995-96

Task Force on Professional Programs (department), 1995-96
Search Committee (Mansfield campus), 1994-95
Promotion and Tenure Review Committees (department), 1991-95
Career Development Center Liaison Committee (college), 1992-94
Task Force to design classrooms for new building (college), 1992-93
Search Committee for Chaired Professors (department), 1991-93
Big 10 Doctoral Consortium Committee (department), 1992-93
Undergraduate Awards Committee (department), 1989-91
Scholarship Committee (college), 1985-88
Colloquium Committee (department), 1987-88

Dissertation Committees:

N. Leroy Kauffman, “Performance Evaluation and Job Directed Effort in the CPA Firm: An Integration of Expectancy Theory, Attribution Theory, and Need Theory” completed June 1988 (member of committee)

Mark Nelson, “Auditor Learning of Error Frequencies in Analytical Review” completed August 1990 (member of committee)

Jagannathan Krishnan, “Auditor Switching, Opinion Shopping, and Client Size” completed August 1991 (member of committee)

Cathy Usoff, “Factors Affecting Audit Emphasis across Accounts” completed February 1994 (chairman of committee)

Cynthia Williams, “Judgement versus Choice, Justification Demands, and the Auditor’s Evidence Search Strategy” completed December 1995 (chairman of committee); won “Outstanding Dissertation Award” of Auditing Section of American Accounting Association, August 1996

Steven Schwartz, “The Effect of Financial Reporting on Joint Investment Decisions” completed August 1997 (member of committee)

Walter Smith, “An Experimental Evaluation of the Strategic Use of Managerial Incentive Contracts” completed August 1998 (member of committee)

Anthony Nikias, “Mutual Monitoring in a Multi-Period Team Setting: An Experimental Investigation” completed August 2002 (member of committee)

James Wolf, “Friction and Trust in Online Markets” completed April 2006 (member of committee)

Sarah Rice, “Investigating the Effects of Uncertainty in Electronic Reputation Systems” defended December 2006 (member of committee)

SERVICE TO THE PROFESSION:

Editorial Board, *Decision Sciences*, 2005-2010; *Auditing: A Journal of Practice & Theory*, 1991-2001

Ad hoc reviewer for many accounting, psychology, and decision science journals

Chair of AAA Auditing section committee to choose innovation-in-auditing-education award, 2007-08.

Member of AAA/AICPA notable contributions to accounting literature award screening committee, 2006-07

Member of AAA/AICPA notable contributions to accounting literature award selection committee, 2006-07

Group leader, American Accounting Association New Faculty Consortium, 1995 and 1996

Member of Auditing Standards Committee of the American Accounting Association's Auditing Section, 1992-1995; this committee acts as a liaison between the AICPA's standard setting body (the Auditing Standards Board) and the AAA

Member of Auditing Section's Nominating Committee, 1991-1992

Regional Chairman for Ohio Region of the American Accounting Association Auditing section, 1989-1991

Reviewer, presenter, moderator and discussant at AAA meetings

HONORS:

Teaching Awards:

Excellence in Teaching Award (University of Illinois, campus-wide), 1982

Commerce Council Outstanding Teaching Award (University of Illinois, college-wide), 1983

Pace Setters Outstanding Undergraduate Teaching Award (Ohio State University), 1996

Undergraduate Business Council Outstanding Honors Undergraduate Teaching Award (Ohio State University), 2005

E & Y MAcc Teaching Award (Ohio State University), 2008, 2012

Other Honors:

Innovation in Auditing and Assurance Education Award, Auditing Section of the American Accounting Association, 2007

Outstanding Dissertation Advisor, Auditing Section of the American Accounting Association, 1996

Ernst & Young Distinguished Teaching Fellow, 1996-1997

KPMG Peat Marwick Faculty Fellow, 1991-1994

KPMG Peat Marwick Research Fellow, 1989-1991

Deloitte, Haskins & Sells Doctoral Fellowship

American Accounting Association Doctoral Consortium Fellow

Arthur Andersen Fellowship

Named to *Who's Who in American Colleges and Universities*

Member of Phi Kappa Phi Honor Society, Kappa Iota Epsilon Honor Society, and Beta Gamma Sigma Business Honorary

PROFESSIONAL ASSOCIATION MEMBERSHIPS:

American Accounting Association (Auditing, Behavioral, and Forensic Accounting sections)

Association of Certified Fraud Examiners

Canadian Academic Accounting Association