

VITA

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Education: Ph.D. Lehigh University October 1978
MBA Lehigh University January 1971
B.A. Cornell University June 1965

Experience: Lehigh University, College of Business and Economics:
Professor of Accounting 1994-Present
Associate Professor of Accounting 1984-1994
Visiting Professor, University of Southern California 1987
Assistant Professor of Accounting 1978-1984
Instructor 1974-1978

Peat, Marwick, Mitchell & Co. (Jacksonville, Florida): 1970-1973. Responsible for audits of various clients.

United States Navy: 1965-1969. Lieutenant (Supply Corps). Served as disbursing officer and EDP officer. Assistant to Data Processing Officer at Navy Aviation Supply Office (Philadelphia).

Courses Taught: I have taught courses or seminars to graduate and undergraduate students in the following areas:

Accounting Information Systems
Advanced Auditing
Analyzing Accounting Information for
Management and Business Solutions
Auditing
Cost Accounting
CPA Review Course
Fundamentals of Accounting
Intermediate Accounting
Introductory Financial Accounting
Introductory Managerial Accounting
Management Information Systems in Business
Martindale-Rauch Scholars Seminar

Professional Organizations and Honor Societies: American Accounting Association
American Institute of Certified Public Accountants
Beta Alpha Psi
Beta Gamma Sigma
Institute of Management Accountants

Professional Certification: Florida CPA, certificate no. AC0003470.

Scholarships and Grants	Martindale Grant	2003
	PWC Research Grant	2002
	CBE Summer Grant	1991
	Coopers & Lybrand Excellence in Auditing Education Grant	1990
	Coopers & Lybrand Excellence in Auditing Education Grant	1988
	Coopers and Lybrand Curriculum Development Grant	1986
	Touche Ross & Co. Research Grant	1984
	E. I. DuPont de Nemours and Company Research Grant	1983
	Peat, Marwick, Mitchell Foundation Research Grant	1982
	Touche Ross & Co. Research Grant	1980
	Peat, Marwick, Mitchell Foundation Research Grant	1979
	National Science Foundation Fellowship at Lehigh University	1973
	Four-year full scholarship at Cornell University	1961-1965

Publications:

Articles

"Exploring PCAOB *Auditing Standard 2: Audits of Internal Control*," The CPA Journal (May 2005), pp. 22-27.

"Does the 'Management Approach' Contribute to Segment Reporting Transparency?" (with James A. Largay), Business Horizons (2005) 48, pp. 303-310.

"Product Decisions in Practice," (with Samuel C. Weaver), Advances in Accounting, Volume 19, 2002., pp. 215-234.

"Reliance on the Owner/Manager: Prudent Professional Behavior?" (with D. Raymond Bainbridge), The CPA Journal (March 1995), pp. 54-57.

"Explaining Attributes Sampling Concepts: An Hypothesis Testing Framework," Journal of Accounting Education, (Winter 1994), pp. 43-58.

"Focusing Audit Testing on High Risk Software Modules: A Methodology and an Application" (with Susan A. Sherer), Journal of Information Systems, (Fall 1993), pp. 65-84.

"Auditing the Owner/Manager Dominated Entity" (with D. Raymond Bainbridge), Accounting Horizons (December 1991), pp. 91-98.

"Relating Audit and Internal Control Objectives" (with D. Raymond Bainbridge), Journal of Accounting Education (Fall 1986), pp. 63-74.

"The Effect of Timely Interim Reviews Upon Accounting Error," Financial Analysts Journal (July/August 1986), pp. 70-73.

"Presenting Hypothesis Testing by Analogy," Journal of Accounting Education (Fall 1983), pp. 107-121.

"Market Efficiency and the Legal Liability of Auditors" (with James A. Largay III), The Accounting Review (October 1983), pp. 810-821.

"Accountants' Association with Less-Than-Audited Financial Reporting: The Potential for Legal Liability" (with James Ravelle), The Business Law Forum (Vol. XIV 1983), pp. 87-94.
"Critique of SAS No. 31," The CPA Journal (May 1981), pp. 70-71.

"The Process Control Approach to Internal Auditing," The Internal Auditor (October 1980), pp. 33-36.

Books

Peach Blossom Cologne Company: Short Audit Case, Fourth Edition, (McGraw-Hill/Irwin, forthcoming 2007), 195 pages, plus Instructor's Manual, 103 pages.

Apple Blossom Cologne Company: Audit Case, Fifth Edition, (McGraw-Hill/Irwin, 2003), 330 pages, plus Instructor's Manual, 147 pages.

Peach Blossom Cologne Company: Short Audit Case Microcomputer Version (Irwin, 1993), 22 pages plus diskettes.

Research/Scholarship in Progress

Parveen P. Gupta and Jack W. Paul, "An Empirical Examination of Performance Appraisal Criteria within Public Accounting Firms: A Longitudinal Study. Data collection stage. Targeted for *Auditing: A Journal of Practice and Theory*.

Editorships and Editorial Boards

Ad hoc reviewer, Journal of Information Systems.
Member, Editorial Board, Advances in Accounting.
Former editor, Lehigh Business and Economics Review.
Ad hoc reviewer, Accounting Horizons.

Presentations

Excellence in Audit Education. Coopers & Lybrand Faculty Symposium. Presented May 1991, Philadelphia, PA.

Focusing Audit Testing: A Methodology for Identifying High Risk Software Modules. Presented April 1991 Mid-Atlantic Regional Meeting, American Accounting Association, Whippany, NJ.

Risk Assessment in the Smaller Business Audit. Presented April 1990, Mid-Atlantic Regional Meeting, American Accounting Association, Washington, DC.

**University
Service:**

University Graduate and Research Committee
University Honorary Degrees Committee
College of Business Harassment Investigating Officer
University Disciplinary Appeals Committee
University Educational Policy Committee
University Computing Center Advisory Committee
University Forum (Faculty Representative)
College of Business and Economics Promotion and Tenure Committee
College of Business and Economics Law Advisory Committee
College of Business and Economics Doctoral Committee
College of Business and Economics Educational Policy Committee
College of Arts and Science Educational Policy Committee (Representative)
College of Business and Economics Planning and Resource Committee
Accounting Department Visiting Lecturer Committee
Accounting Department Research Grant Committee
Accounting Department Five-Year Program Curriculum Committee
Fairchild Martindale Center Advisory Committee
Committee for Student Conference on Accounting Professionalism. Helped prepare program for weekend conference for accounting students (February 1993).
Co-Chairman, Auditing Education Conference, Lehigh University (May 1993).
Faculty Advisor, Sigma Phi Epsilon Fraternity
I also served as advisor to Beta Alpha Psi.

**Professional
Activities:**

PWC University (2004)

Faculty Fellow, Price Waterhouse & Co. (1992)

Director, Martindale Rauch Scholar Program; this program is designed to provide an opportunity for competitively-selected graduate students in the College of Business and Economics to perform in-depth research culminating in a scholarly article which, if accepted, is published in the Lehigh Business and Economics Review. In addition, invited authors are asked to submit high quality articles to the Review (1988-1990).

Coordinator, Coopers & Lybrand Accounting Department Colloquium; obtained speakers to present papers on current research (1988-1990).

Coopers & Lybrand Faculty Symposium on Audit Education (1990).

KPMG Peat Marwick Seminar on SEACAS Planning (1990).

Arthur Andersen & Co., PACE Conference on Business Ethics; this conference provided guidance and instructional materials for introducing ethics into the curriculum (1988).

Coopers & Lybrand, Faculty Symposium on Auditing Education (Discussant) (1988).

Coopers & Lybrand Faculty Symposium on Auditing Education; program provided guidance and instructional materials for enhancing the auditing curriculum (1987).

Coopers & Lybrand Curriculum Development Seminar; seminar provided faculty with an opportunity to redesign the accounting curriculum; my contribution entailed redesigning the auditing and information systems curricula (1986).

Ohio University Seminar on Multivariate Statistical Methodology; an update on multivariate statistical analysis and computer software used to perform this analysis (SAS and SPSS) (1985).

University of Massachusetts EDP Audit Symposium (1984).

Arthur Andersen & Co. Microcomputer Seminar; business and auditing applications of microcomputers (1983).

University of Alabama Accounting Research Convocation; current research topics in accounting, auditing, and systems (1982).

Deloitte, Haskins & Sells Seminar for Auditing Professors; update on auditing topics (1981)

Institute of Internal Auditors Seminar on Internal Auditing; overview of financial and operational auditing (1981).

Trueblood Seminar for Accounting Professors; an update on various accounting and auditing topics (1980).

Peat, Marwick, Mitchell & Co. Statistical Audit Specialist School; an intensive two-week school for training specialists in all phases of statistical sampling related to auditing (1980).

Deloitte, Haskins & Sells Seminar for Auditing Professors; an overview of Deloitte, Haskins & Sells' approach to auditing (1979).

American Accounting Association Fellow; a seminar for selected doctoral students from various colleges and universities; covered current research topics (1976).

IBM and UNIVAC courses in EDP Systems and Programming; these courses covered various aspects of EDP systems, as well as COBOL and FORTRAN programming (1968).