FRANK A. BUCKLESS

Department of Accounting College of Management North Carolina State University Box 8113 Raleigh, North Carolina 27695-8113 (919) 515-4442

EDUCATION

Doctor of Philosophy, June 1989, Michigan State University, East Lansing, Michigan, Major: Accounting. Dissertation: Modeling External Auditors' Evaluations of Audit Risk and the Effect of the Task Environment on Consensus.

Bachelor of Arts, June 1981, Michigan State University, East Lansing, Michigan, Major: Accounting, Graduated with honors.

EXPERIENCE

<u>KPMG Professor of Accounting and Department Head</u>, North Carolina State University, Raleigh, North Carolina, July 2000 to present.

Professor, North Carolina State University, Raleigh, North Carolina, July 2001 to present.

Associate Professor, North Carolina State University, Raleigh, North Carolina, July 1995 to 2000.

Assistant Professor, North Carolina State University, Raleigh, North Carolina, January 1989 to June 1995.

<u>Graduate Assistant and Teaching Assistant</u>, Michigan State University, East Lansing, Michigan, January 1984 to December 1988.

Senior Auditor, Arthur Andersen & Co., Atlanta, Georgia, July, 1981 to December 1983.

<u>Teaching Assistant</u>, Michigan State University, East Lansing, Michigan, Introductory accounting, September 1980 to June 1981.

Summer Intern, Deloitte Haskins & Sells, Detroit, Michigan, June, 1980 to September 1980.

PERSONAL DATA

Home Address:	3101 Raymond Street
	Raleigh, NC 27607
	Phone: (919)758-8872

Citizenship: United States

PROFESSIONAL ACTIVITIES

Teaching Experience:

Introductory Cost Accounting, Introductory Financial Accounting, Intermediate Accounting, Auditing, Advanced Auditing, and Advanced Accounting Cases.

Professional Memberships:

- American Accounting Association.
- Auditing Section of the American Accounting Association.
- Accounting, Behavioral and Organizations Section of the American Accounting Association.
- Accounting Program Leadership Group of the American Accounting Association.
- Information Systems Section of the American Accounting Association.
- Public Interest Section of the American Accounting Association.
- Teaching and Curriculum Section of the American Accounting Association.
- Gender Issues in Accounting Section of the American Accounting Association.
- Certified Public Accountant (Georgia, inactive), May 1984.

Other Professional Activities:

- Audit Training Instructor with KPMG LLP (05, 06, 07, 08, 09)
- Consultant with North Carolina Department of Justice (04, 05, 06, 07, 08, 09)
- Consultant with BDO Seidman LLP (08)
- Consultant with RJR Reynolds (04, 06)
- Consultant with Tharrington Smith, LLP (00)
- Consultant with United States Department of Justice (03, 04)
- Case Editor Journal of Accounting Education (02, 03, 04)
- Associate Editor <u>Issues in Accounting Education</u> (98, 99, 00)
- Editorial Board Member The Accounting Educators' Journal (94, 95, 96, 97, 98, 99, 00).
- Editorial Board Member Journal of Accounting Education (93, 94, 95, 96, 97, 98, 99, 00, 01).
- Editorial Board Member <u>Accounting Education: A Journal of Theory, Practice and Research</u> (94, 95, 96, 97, 98).
- Ad Hoc reviewer for <u>Accounting Education: An International Journal</u> (98)
- Ad Hoc reviewer for <u>The Accounting Review</u> (89, 91, 93, 99).
- Ad Hoc reviewer for Journal of Accounting and Public Policy (91, 93).
- Ad Hoc reviewer for Accounting, Auditing and Accountability Journal (91, 93, 94, 95).
- Ad Hoc reviewer for Critical Perspectives in Accounting (91).
- Ad Hoc reviewer for <u>Issues in Accounting Education</u>" (94, 95).
- Ad Hoc reviewer for Journal of Accounting Education (92).
- Ad Hoc reviewer for Behavioral Research in Accounting (94, 97, 01).
- Reviewer for "AAA Southeast Region Meeting" (92, 94).
- Reviewer for "AAA National Meeting" (96, 97, 98).
- Reviewer for "Western Decision Science Meeting" (91).
- University Continuous Quality Improvement (CQI) Facilitator (93/94, 94/95).

HONORS AND AWARDS

- College of Management Board of Governors' Award for Excellence in Teaching, 1998.
- Hewlett Fellow (NC State Inquiry Based Education Grant).
- Outstanding Auditing Dissertation award issued by the American Accounting Association Auditing Section, 1990.
- Michigan State University Fellow at the Big Ten Consortium, 1986.
- Graduate School of Business Administration Tuition Fellowship, 1984 through 1988.
- Chapter President, Beta Alpha Psi, 1980 through 1981.

GRANTS

- Recipient of \$500,000 Ernst & Young University Fund Grant for development of Second Life presence at NC State University, 2009.
- Recipient of \$100,000 GE Foundation Grant for financial applications in math education for underrepresented students (FAME-US), 2006.
- Recipient of \$11,900 research award for NCSU 1994 Teaching Excellence Initiative (with Gail Hankins,

Kathy Krawczyk, Lorraine McClenny, and Gil Zuckerman).

- Recipient of \$25,000 grant from KPMG Peat Marwick Foundation's Faculty Fellowship Program, 1993.
- Recipient of \$5,000 research award for NCSU 1993 Teaching Excellence Initiative (with Gil Zuckerman).
- Recipient of \$25,000 grant from KPMG Peat Marwick Foundation's Research Fellowship Program, 1991.
- Recipient of \$3,500 grant from NCSU Faculty Research and Professional Development Fund, 1990.

PUBLICATIONS IN REFEREED JOURNALS

Buckless, F. A., J. B. Earp, and L. R. Ingraham. 2000. Auditing in the Information Age: a proposed intelligent system. <u>The New Review of Applied Expert Systems and Emerging Technologies</u>, Vol. 6, pp. 137-146

Ravenscroft, S. P., F. A. Buckless, and T. Hassall. 1999. Cooperative Learning: A Literature Guide. <u>Accounting</u> <u>Education</u>, Vol. 8, No. 2, pp. 163-176.

Beasley, M. S. and F. A. Buckless. 1999. Auditor Responsibility Related to the Year 2000 Issue. <u>The CPA</u> Journal, Vol. 69, No. 4, pp. 48-51

Rebele, J. E., B. A. Apostolou, F. A. Buckless, J. M. Hassell, L. R. Paquette, and D. E. Stout. 1998. Accounting Education Literature Review (1991-1997), Part II: Educational Technology, Assessment, Faculty Issues, and Students. Journal of Accounting Education, Vol., 16, No. 2, pp. 179-245.

Buckless, F. A., S. P. Ravenscroft, and A. A. Baldwin. 1998. Educational Qualifications and Gender: Accounting for Women as Adjuncts. <u>Advances in Public Interest Accounting</u>, Vol. 7, pp. 1-26.

Rebele, J. E., B. A. Apostolou, F. A. Buckless, J. M. Hassell, L. R. Paquette, and D. E. Stout. 1998. Accounting Education Literature Review (1991-1997), Part I: Curriculum and Instructional Approaches. <u>Journal of Accounting Education</u>, Vol. 16, No. 1, pp. 1-52.

Ravenscroft, S. P., F. A. Buckless and G. J. Zuckerman. 1997. Student Team Learning - Replication and Extension. <u>Accounting Education: A Journal of Theory, Practice & Research</u>, Vol. 2, No. 2, pp. 151-172.

Ravenscroft, S. P., F. A. Buckless, G. B. McCombs, and G. J. Zuckerman. 1995. Incentives in Student Team Learning: An Experiment in Cooperative Group Learning. <u>Issues in Accounting Education</u>, Vol. 10, Spring, pp. 97-108.

Buckless F. A., and R. L. Peace. 1993. The Influence of the Source of Professional Standards on Juror Decision Making. <u>The Accounting Review</u>, Vol. 68, January, pp. 164-175.

Ravenscroft, S. P., and F. A. Buckless. 1992. The Effect of Grading Policies and Student Gender on Academic Performance. Journal of Accounting Education Vol. 10, Spring 1992, pp. 163-179.

Buckless, F. A., M. G. Lipe and S. P. Ravenscroft. 1991. Do Gender Effects on Accounting Course Performance Persist after Controlling for General Academic Aptitude? <u>Issues in Accounting Education</u> Vol. 6, Fall, pp. 248-261.

Buckless, F. A., and S. P. Ravenscroft. 1990. Contrast Coding: A Refinement of ANOVA in Behavioral Analysis. <u>The Accounting Review</u> Vol. 65, October, pp. 933-945.

BOOK PUBLICATIONS

Beasley, M. S., F. A. Buckless, S. M. Glover, and D. F. Prawitt 2008. <u>Auditing Cases: An Interactive Learning</u> <u>Approach, 4th Edition</u>. Upper Saddle River, NJ. Prentice Hall.

Beasley, M. S., F. A. Buckless, S. M. Glover, and D. F. Prawitt 2006. <u>Auditing Cases: An Interactive Learning Approach, 3rd Edition</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., L. R. Ingraham, and J. G. Jenkins, 2004. <u>Comprehensive Assurance and Systems Tool: An Integrated Auditing and AIS Simulation</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., L. R. Ingraham, and J. G. Jenkins, 2004. <u>Comprehensive Assurance and Systems Tool: An</u> <u>Integrated Auditing and AIS Simulation – Manual Accounting Information System Module</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., L. R. Ingraham, and J. G. Jenkins, 2004. <u>Comprehensive Assurance and Systems Tool: An</u> <u>Integrated Auditing and AIS Simulation – Computerized Information System Module</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., L. R. Ingraham, and J. G. Jenkins, 2004. <u>Comprehensive Assurance and Systems Tool: An Integrated Auditing and AIS Simulation – Assurance Module</u>. Upper Saddle River, NJ. Prentice Hall.

Beasley, M. S., F. A. Buckless, S. M. Glover, and D. F. Prawitt 2003. <u>Auditing Cases: An Interactive Learning Approach</u>, 2nd Edition. Upper Saddle River, NJ. Prentice Hall.

Beasley, M. S., F. A. Buckless, S. M. Glover, and D. F. Prawitt 2003. <u>Teaching Notes and Solution Manual to</u> <u>Auditing Cases: An Interactive Learning Approach</u>, 2nd Edition. Upper Saddle River, NJ. Prentice Hall.

Beasley, M. S., and F. A. Buckless. 2002 <u>MoviesDoorToDoor.com: How Accounting Helped Make the</u> <u>Difference</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., M. S. Beasley, S. M. Glover, and D. F. Prawitt 2000. <u>Auditing Cases</u>. Upper Saddle River, NJ. Prentice Hall.

Buckless, F. A., M. S. Beasley, S. M. Glover, and D. F. Prawitt. 2000. <u>Teaching Notes and Solutions Manual to</u> <u>Auditing Cases</u>. Upper Saddle River, NJ. Prentice Hall.

Branson, B. C., and F. A. Buckless. 2000. <u>Controllers Guide to External Reporting Standards</u>. Lewisville, TX: AICPA/PDI.

Bartley, J. W., B. C. Branson, and F. A. Buckless. 1999. <u>Controllers Guide to External Reporting Standards</u>. Denton, TX: Professional Development Institute.

Bartley, J. W., B. C. Branson and F. A. Buckless. 1998. <u>Controllers Guide to External Reporting Standards</u>. Denton, TX: Professional Development Institute.

PUBLISHED PROCEEDINGS AND ABSTRACTS

Buckless, F. A., J. B. Earp, and L. R. Ingraham. 1999. An Intelligent System for Auditing in the Information Age. 1999. Eighth Annual Research Workshop on: <u>Collected Papers of the Artificial Intelligence and</u> <u>Emerging Technologies in Accounting, Auditing, and Tax</u>.

Buckless, F. A., and A. Y. (Al) Chen. 1998. Systemizing the Faculty Recruiting Process: <u>Collected Abstracts</u> of SEAAA Annual Program.

Ravenscroft, S. P., F. A. Buckless and G. J. Zuckerman. 1997. Student Team Learning: Replication and Extension. <u>Collected Abstracts of AAA Annual Meeting</u>.

Buckless, F. A., S. P. Ravenscroft, and A. A. Baldwin 1996. Woman in Academic Accounting: A Look Down the Pipeline. <u>Proceedings 4th Critical Prospectives in Accounting Conference</u>.

Buckless, F. A., R. L. Peace, and K. Krawczyk. 1995. Juror Impressions of Audit Firm Behavior in Litigation. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. G. Hankins, K. Krawczyk, L. Wright, and G. Zuckerman. 1995. Environmental Impact on the Success Rate of African-American Students in the Introductory Accounting Course. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. A., R. L. Peace, and P. F. Williams. 1994. An Investigation of Factors Which Could Influence Jurors Decisions in Auditor Negligence. <u>Proceedings Fourth Interdisciplinary Perspectives on Accounting</u> <u>Conference Programme</u> (Manchester, England).

Ravenscroft, S. P., F. A. Buckless, G. B. McCombs, and G. J. Zuckerman. 1993. Student Team Learning: The Benefits of Cooperative Learning in Accounting Courses. <u>Collected Abstracts of AAA Annual Meeting</u>.

Buckless, F. A., S. P. Ravenscroft, and A. A. Baldwin-Morgan. 1993. Woman in Academic Accounting: A Look Down the Pipeline. <u>Collected Abstracts of AAA Annual Meeting</u>.

Ravnescroft, S. P., F. A. Buckless, G. B. McCombs, and G. J. Zuckerman. 1993. Student Team Learning: The Benefits of Cooperative Group Learning in Accounting Courses. <u>Collected Papers and Abstracts SEAAA</u> <u>Annual Program</u>.

Buckless, F. A., S. P. Ravenscroft, and A. A. Baldwin-Morgan. 1993. Woman in Academic Accounting: A Look Down the Pipeline. <u>Collected Papers and Abstracts MWAAA Annual Program</u>.

Buckless, F. A., and S. P. Ravenscroft. 1992. Cooperative Learning: Who Gains and Who Losses? <u>Collected</u> Abstracts of AAA Annual Meeting.

Buckless, F. A., and R. L. Peace. 1992. The Influence of the Source of Professional Standards on Juror Decision Making. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. A., and G. J. Zuckerman. 1992. An Analytical Examination of the Impact of Non-independence on Audit Risk Assessments. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. A., and D. D. Ward. 1991. The Effect of Decision Aggregation on Audit Risk Assessments. <u>Collected Abstracts of AAA Annual Meeting</u>.

Ravenscroft, S. P., and F. A. Buckless. 1991. The Effect of Grading Policies and Student Gender on Academic Performance. <u>Collected Abstracts of AAA Annual Meeting</u>.

Ravenscroft, S. P. and F. A. Buckless. 1991. The Effect of Grading Policies and Student Gender on Academic Performance. <u>Collected Papers and Abstracts NEAAA Annual Program</u>.

Buckless, F. A., and S. P. Ravenscroft. 1991. Ordinal Interactions and Competing Hypotheses: Planned Contrasts versus ANOVA. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. A., and K. B. Frazier. 1990. An Examination of Auditors' Perceptions of the Importance of Risk Cues Related to Inherent Risk and Control Risk. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

Buckless, F. A., and S. P. Ravenscroft. 1989. Contrast Coding: A Refinement of ANOVA in Behavioral Analysis. <u>Collected Papers and Abstracts SEAAA Annual Program</u>.

PRESENTATIONS:

Accounting Program Leadership Group Annual Seminar, February 2009. Panel Discussant "Strategies for the Successful Department Chair."

Accounting Program Leadership Group Annual Seminar, February 2006. Panel Discussant "Working with or for the Dean."

Southeast AAA Annual Program. April 1998. Systemizing the Faculty Recruiting Process.

National AAA Annual Program. August 1997. Student Team Learning - Replication and Extension.

North Carolina Internal Auditors Division of the Financial Managers Society Meeting. June 1997. Using Total Quality Management Tools in Audit Planning.

Irwin/McGraw-Hill Satellite Seminar. March 1997. Panel discussant "Introduction to Accounting: An Integrated Approach."

North Carolina State University Workshop. February 1997. Systemizing the Faculty Recruiting Process.

North Carolina State University Brown Bag Lunch Teaching Workshop. September 1996. Panel discussant "Teaching in Large Sections."

Southeast AAA Annual Program. April 1995. Juror Impressions of Audit Firm Behavior in Litigation.

Virginia Tech Accounting Workshop. January 1995. Juror Impressions of Audit Firm Behavior in Litigation.

Fourth Interdisciplinary Perspectives on Accounting Conference Programme (Manchester, England). July 1994. An Investigation of Factors Which Could Influence Jurors Decisions in Auditor Negligence.

North Carolina State University Workshop. October 1994. Juror Impressions of Audit Firm Behavior in Ligitation.

North Carolina State University Teaching Effectiveness Workshop. August 1994. Implementation of Cooperative Learning in University Courses.

National AAA Annual Program. August 1994. Discussant for "Laboratory and Field Experiments in Teaching" concurrent research session.

Drexel University Accounting Workshop. June 1994. An Investigation of Factors Which Could Influence Jurors Decisions in Auditor Negligence.

North Carolina State University Business Management Workshop, October 1993. Topic: Implementing Cooperative Learning Techniques into Business Courses.

National AAA Annual Program. August 1993. Student Team Learning: The Benefits of Cooperative Learning in Accounting Courses.

Southeast AAA Annual Program. April 1993. Student Team Learning: The Benefits of Cooperative Group Learning in Accounting Courses.

North Carolina State University Workshop. March 1993. Jurors Impressions of Audit Firm Behavior and Responsibilities in Litigation.

South-Western Publishing Company Conference on Innovative Approaches in Accounting Instruction. March 1993. Invited panel discussant.

North Carolina State University Workshop. February 1993. Woman in Academic Accounting: A Look Down the Pipeline.

North Carolina State University Workshop. November 1992. Implementing Cooperative Learning Techniques into Accounting Courses.

North Carolina State University Workshop. October 1992. Paper: Student Team Learning: The Benefits of Cooperative Learning in Accounting Courses.

National AAA Annual Program. August 1992. Cooperative Learning: Who Gains and Who Losses?

Southeast AAA Annual Program. April 1992. The Influence of the Source of Professional Standards on Juror Decision Making.

Southeast AAA Annual Program. April 1992. An Analytical Examination of the Impact of Non-independence on Audit Risk Assessments.

Southeast AAA Annual Program. April 1992. Invited panel discussant on Expert Systems in Auditing.

North Carolina State University Workshop. November 1991. Compliance with GAAS: Some Evidence That It Is Not An Adequate Defense in Negligence Lawsuits?

National AAA Annual Program: August 1991. The Effect of Decision Aggregation on Audit Risk Assessments.

Southeast AAA Annual Program. April 1991. Ordinal Interactions and Competing Hypotheses: Planned Contrasts Versus ANOVA.

North Carolina State University Workshop. January 1991. The Effect of Grading Policies and Student Gender on Academic Performance.

North Carolina State University Workshop, December 1990. Are the Components of the Audit Risk Model Independent?

North Carolina State University Workshop, November 1990. Ordinal Interactions and Competing Hypotheses: Planned Contrasts Versus ANOVA.

Southeast AAA Annual Program. April 1990. An Examination of Auditors' Perceptions of the Importance of Risk Cues Related to Inherent Risk and Control Risk.

North Carolina State University Workshop, December 1989. An Analysis of the Operational Nature of the Audit Risk Model.

North Carolina State University Workshop, September 1989. The Effect of Disaggregation on Audit Risk Assessments.

Southeast AAA Annual Program. April 1989. Contrast Coding: A Refinement of ANOVA in Behavioral Analysis.

Michigan State University Workshop, December 1988. Contrast Coding: A Refinement of ANOVA in Behavioral Analysis.

North Carolina State University Workshop, October 1988. Contrast Coding: A Refinement of ANOVA in Behavioral Analysis.

WORKING PAPERS

"Governance Issues In Institutionally-Related Foundations" by Sue Ravenscroft, Susan Kattelus, Matthew Nelson, and Frank Buckless.

"Effects of Groups On Retesting: A Replication" by Frank Buckless, Susan Ravenscroft, and Timothy West.

"The Effect of Decomposition on Auditor Consensus" by Frank Buckless.

"The Effect of Decision Aggregation on Audit Risk Assessments" by Frank Buckless and Dewey Ward.

"An Examination of Auditors Perceptions of the Importance of Risk Cues Related to Inherent Risk and Control Risk" by Frank Buckless and Katherine Frazier.

"Using Industry Data and Multivariate Discriminant Analysis to Predict the Likelihood of Material Misstatement in an Analytical Procedure Setting" by Frank Buckless, Dave Kerr and D. Dewey Ward.

"Competing Hypothesis: A Comparison of Contrast Coding and ANOVA" by Frank Buckless and Sue Ravenscroft.

"An Analytical Examination of the Impact of Non-independence on Audit Risk Assessments" by Frank Buckless and Gilroy Zuckerman.

"Cooperative Learning: Who Gains and Who Loses?" by Susan Ravenscroft and Frank Buckless.

"An Investigation of Factors Which Could Influence Jurors Decisions in Auditor Negligence" by Frank Buckless, Robert Peace, and Paul Williams.

"Juror Impressions of Audit Firm Behavior in Litigation" by Frank Buckless, Kathy Krawczyk, and Robert Peace.

"Applying TQM Tools to Planning Materiality Judgments" by Frank Buckless and Mark Beasley.

"Presenting Probability-Proportionate-to-Size Sampling using a Hypothesis-Testing Framework" by Frank A. Buckless.

"Probability-Proportionate-to-Size Sampling Reframed" by Frank A. Buckless.