

# Deborah (Debbie) Archambeault

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## EDUCATION

2000	Ph.D. (Accounting)	University of Alabama, Tuscaloosa, AL
1994	M.S. (Taxation)	University at Albany-SUNY, Albany, NY
1989	B.B.A. (Accounting)	Siena College, Loudonville, NY

## PROFESSIONAL CERTIFICATION

CPA            New York (1991) - inactive

## TEACHING INTERESTS

Audit and Assurance  
Financial Accounting

## RESEARCH

### Publications

Archambeault, D., S. Webber, and J. Greenlee. 2015. Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*, vol. 44, no. 6 (December): 1194-1224.

Webber, S., and D. Archambeault. 2015. Whistleblowing: Not So Simple for Accountants. *The CPA Journal*, vol.85, no. 8 (August): 62-68.

Archambeault, D., and S. Webber. 2015. Whistleblowing 101. *The CPA Journal*, vol.85, no. 7 (July): 60-64.

Archambeault, D. 2013. Divergent and Evolving Auditing Standards: Teaching Notes and Exercises. *Advances in Accounting Education: Teaching and Curriculum Innovations*, vol. 14: 73-99.

Archambeault, D., and M. Rose. 2010. The ABCs of Communicating Results. *Internal Auditor*, vol. 67, no. 6 (December): 21-23.

Archambeault, D., C. Burgess, and S. Davis. 2009. Is Something Missing From Your Company's Satisfaction Package? *CMA Management Magazine*, (May): 20-23.

Archambeault, D., F.T. DeZoort, and D. Hermanson. 2008. Audit Committee Incentive Compensation and Accounting Restatements. *Contemporary Accounting Research*, vol. 25, no. 4 (Winter): 965-992.

Archambeault, D., F.T. DeZoort, and T. Holt. 2008. The Need for an Internal Auditor Report to External Stakeholders to Improve Governance Transparency. *Accounting Horizons*, vol. 22, no. 4 (December): 375-388.

### **Publications (Cont'd)**

Archambeault, D., J. Fulmer, and R. Turpin. 2008. "The Changing Components of the Corporate Annual Report: An Update." *Commercial Lending Review*, (March-April): 31-33.

Archambeault, D. 2007. "Auditing Management Assertions: The Impact of SAS No. 106." *Tennessee CPA Journal*, vol. 52, no. 10 (December): 20-22.

Archambeault, D. and J. Friedl. 2007. "CPAs as Corporate Directors." *Journal of Accountancy*, vol. 204, no. 3 (September): 52-57.

Archambeault, D., J. Fulmer, and R. Turpin. 2006. "How to Use the Changing Components of the Corporate Annual Report." *Commercial Lending Review*, vol. 21, no. 3 (May-June): 33-36.

DeZoort, F.T., D. Hermanson, D. Archambeault, and S. Reed. 2002. "Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature." *Journal of Accounting Literature*, 21: 38-75.

Archambeault, D. and F.T. DeZoort. 2001. "Auditor Opinion Shopping and the Audit Committee: An Analysis of Suspicious Auditor Switches." *International Journal of Auditing*, (March): 33-52.

### **Current Projects**

"How Should Audit Committee Members Be Compensated?" (with F.T. DeZoort and D. Hermanson). Working paper.

"What Happens to Nonprofit Organizations After an Internal Fraud? (with Sarah Webber).

"Partnering with an Executive in the Auditing Principles Course."

### **Presentations**

"Sustainability Reporting: Opportunities and Challenges for Accountants." Presented at the Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (July 13, 2012).

"Teaching Divergent and Evolving Auditing Standards." Presented at the 2011 American Accounting Association Ohio Region Meeting, Dublin, OH (May 13, 2011).

"The Relation Between Corporate Governance Strength and Fraudulent Financial Reporting."

Presented at:

- School of Business, University at Albany-SUNY 2002-03 research seminar series
- 2003 AAA Auditing Section Midyear Meeting, Huntington Beach, CA (January 18, 2003).
- S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

"Financial Statement Fraud and Audit Committee Effectiveness," S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

"An Investigation of the Book-to Market Value of Equity Ratio," S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1995.

## REVIEWS

Review of MICHAEL J. MUMFORD AND ALAN J. KATZ, *Making Creditor Protection Effective*, (London, U.K.: ICAEW Centre for Business Performance, 2010, x, 77 pp). ISBN: 978-1-84152-623-2  
Website: icaew.com/centre, in *Journal of International Accounting Research*, 2011, vol. 10, no. 1: (131-132).

## HONORS AND AWARDS

Ted Keys Honorable Mention Award, Institute of Internal Auditors (in recognition of exceptional contributions to *Internal Auditor*) for “The ABCs of Communicating Results” (2011)  
Beta Alpha Psi Outstanding Professor, Eta Kappa Chapter, University of Tennessee at Chattanooga (2006-2007)  
Beta Alpha Psi Accounting Professor of the Year, Eta Kappa Chapter, University of Tennessee at Chattanooga (2004-2005)  
Dean W. Warren Hayes Memorial Award for Outstanding Graduate Teaching, School of Business, University at Albany-SUNY (2003)  
Corporate Governance Center Fellow, Corporate Governance Center, Kennesaw State University (2002-present)  
Outstanding Dissertation Award, Culverhouse College of Commerce and Business Administration, University of Alabama (November 2001)  
Clifford H. and Mary K. Armstrong Endowed Fellowship Recipient (1994-1998)  
Graduate Council Fellow, University of Alabama (1996-1997)  
Presidential Graduate Fellow, University of Alabama (1996-1997)  
American Accounting Association Doctoral Consortium Fellow, Tahoe City, CA (1996)  
Southeast Region American Accounting Association Doctoral Consortium Fellow, Fort Lauderdale, FL (1995)

## PROFESSIONAL EXPERIENCE

### Academic Experience

August 2013- Present	University of Dayton Department of Accounting <i>Associate Professor</i>
August 2009- July 2013	<i>Assistant Professor</i>
August 2004- July 2009	University of Tennessee at Chattanooga Department of Accounting <i>Assistant Professor</i>
September 2000-August 2004	University at Albany-State University of New York Department of Accounting and Law <i>Assistant Professor</i>
September 1998- August 2000	University at Albany-State University of New York Department of Accounting and Law <i>Lecturer</i>
1995-1998	University of Alabama <i>Graduate Teaching Assistant</i>

**Academic Experience (continued)**

1994-1995	University of Alabama <i>Graduate Research Assistant</i>
1993-1994	University at Albany-State University of New York Department of Accounting and Law <i>Graduate Teaching Assistant</i>

**Business Experience**

1993-1994	Cohoes City School District, Cohoes, NY <i>Accounting Consultant</i>
1989-1992	Ernst & Young, Albany, NY <i>Auditor</i>
1988-1989	Donald Wilson, CPA, Cohoes, NY <i>Accounting Intern</i>

**COURSES TAUGHT**

**University of Dayton**

ACC 401	Auditing Principles (Undergraduate)
MBA 602A	Information Assurance (Graduate)

**University of Tennessee at Chattanooga**

BACC 552	Advanced Auditing (Graduate)
BACC 405	Auditing (Undergraduate)
BACC 301	Intermediate Accounting II (Undergraduate--second course in a three-course sequence)
BMGT500	Dysfunctional Organizational Behavior (Graduate) Guest Lecturer, March 2008      Topic: Fraud

**University at Albany- SUNY**

BACC 512	Financial Accounting Theory I (Graduate)
BACC 611	Contemporary Developments in Accounting Thought (Graduate)
BACC 211	Financial Accounting (Undergraduate)
BACC 222	Managerial Accounting (Undergraduate)
BACC 311	Financial Accounting Theory I (Undergraduate)
BACC 312	Financial Accounting Theory II (Undergraduate)

**University of Alabama**

AC 310	Financial Accounting I (Undergraduate)
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## SERVICE AND ACTIVITIES

### University, School, and Department Service

- Elected Representative to the Faculty Board, University of Dayton (August 2014-present).
- Member, Promotion, Tenure, and Faculty Review Committee, School of Business Administration, University of Dayton (August 2014-present).
- Chair, Accounting Promotion, Tenure, and Faculty Review Committee, Department of Accounting, University of Dayton (August 2014-present).
- Member, Assurance of Learning Committee, Department of Accounting, University of Dayton (August 2009-present).
- Member, Catholic and Marianist Identity Committee, School of Business Administration, University of Dayton (2010-2014)
- Member, Summer Research Grant Committee, School of Business Administration, University of Dayton (January 2014-August 2014).
- Member, MBA Program Director Selection Committee, School of Business Administration, University of Dayton (February 2014-May 2014).
- Member, Undergraduate Core Curriculum Task Force, School of Business Administration, University of Dayton (January 2013-September 2013).
- Member, Accounting Chair Search Committee, Department of Accounting, University of Dayton (2011-2012)
- Participant, University of Dayton Second-year Tenure-track Faculty Retreat, Hueston Woods State Park (February 4-5, 2011).
- Midterm Instructional Diagnosis (MID) Facilitator, Ryan C. Harris Learning Teaching Center, University of Dayton (2010-present)
- Chair, Accounting Assurance of Learning (Assessment) Committee, Department of Accounting, University of Tennessee at Chattanooga (2006-2008)
- Member, Assurance of Learning (Assessment) Committee, COB, University of Tennessee at Chattanooga (2005-2008)
- Member, Faculty Senate, University of Tennessee-Chattanooga (2005-2008)
- Member, Missions and Objectives Committee, COB, University of Tennessee-Chattanooga (2006)
- Member, Accreditation Maintenance Committee, COB, University of Tennessee-Chattanooga (2004-08)
- Member, Strategic Planning Committee, COB, University of Tennessee-Chattanooga (2004-07)
- Member, Accounting Scholarship Committee, Department of Accounting, University of Tennessee-Chattanooga (2006-08)
- Member, Accounting Search Committee, Department of Accounting, University of Tennessee-Chattanooga (2006)
- Member, Graduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2005-08)
- Member, Missions and Objectives Committee, Department of Accounting, University of Tennessee-Chattanooga (2004-08)
- Member, Strategic Planning Committee, Department of Accounting, University of Tennessee at Chattanooga (2004-07)
- Member, Undergraduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2004-08)
- Alternate representative, Research Committee, School of Business, University at Albany (2003-04)
- Member, Graduate Affairs Committee, School of Business, University at Albany (1998-2000, 2001-03; Alternate representative 2000-2001)
- Member, Finance Department Search Committee, School of Business, University at Albany (1999-2000, 2000-2001, and 2002)

### **Professional and Community Service**

American Accounting Association

- Panelist, 2014 Ohio Region Meeting
- Reviewer, 2012 Auditing Section Meeting
- Moderator, 2010 Ohio Region Meeting
- Moderator, 2004 Northeast Region Meeting
- Reviewer, 2004 Northeast Region Meeting
- Reviewer, 1999 Southeast Region Meeting, Public Interest Section

Ad Hoc Reviewer, *Auditing: A Journal of Practice and Theory* (2013)

Ad Hoc Reviewer, *Advances in Accounting, Including Advances in International Accounting* (2013)

Reviewer, Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (2012)

Hixson High School TEC Academy Advisory Board Member and Accounting Department Liaison, 2006-2008

Guest speaker, Beta Alpha Psi professional meeting, University of Tennessee at Chattanooga, 2004

Junior Achievement program guest speaker, Harmony Hill School, Cohoes, NY, 2004

Guest speaker in economics, Cohoes High School, 2003

Moderator and Invited Participant, 1999 Comparative International Accounting History Consortium, Academy of Accounting Historians, Tuscaloosa, AL

Member, Education Committee of the Academy of Accounting Historians, 1999-2000

### **Professional Development Activities**

American Accounting Association Audit Educators' Bootcamp Participant, Chicago, IL (June 18-20, 2013)

American Accounting Association/Deloitte Foundation Trueblood Seminar for Professors Participant, Westlake, TX (March 13-16, 2013)

Deloitte/FSA Faculty Consortium Participant: "Judgment in Accounting and Auditing," Chicago, IL (May 17-18, 2012)

American Accounting Association Auditing Section Webinar Participant: "What Role Will Auditors Play in the Future?" Moderated by Cindy Fornelli, Center for Audit Quality (November 9, 2011)

McGraw-Hill Webinar: "Auditing Standards: What Students Need to Know," presented by Iris Stuart. (May 19, 2011)

Teaching Fellow, Ryan C. Harris Learning Teaching Center, University of Dayton. (September 2010-April 2011).

Deloitte/FSA Faculty Consortium Participant: "Short Acronyms with Huge Implications: Application of IFRS/XBRL/Etc. into the Accounting Curriculum and Research," Chicago, IL (May 13-14, 2010)

Deloitte Dbrief Webcast Participant: "Corporate Culture The Foundation Starts at the Top." (May 5, 2010)

Learning/Teaching Forum Participant: "Wall Street Journal 101 for Faculty: Using the WSJ in Business Education," School of Business Administration, University of Dayton (January 27, 2010)

SOCHE Special Topics Forum Participant: "Classroom Assessment Techniques with Doctor Thomas Angelo," Central State University, Wilberforce, OH (October 23, 2009)

American Accounting Association/Arthur Andersen New Faculty Consortium Participant, St. Charles, IL (2001)

American Accounting Association/Deloitte & Touche Foundation Trueblood Seminar for Professors Participant, Scottsdale, AZ (2001)

**Professional Development Activities (continued)**

American Accounting Association national meetings attended

- 2012: Washington, DC
- 2008: Anaheim, CA
- 2007: Chicago, IL
- 2006: Washington, DC
- 2005: San Francisco, CA
- 2002: San Antonio, TX
- 2001: Atlanta, GA
- 1999: San Diego, CA

American Accounting Association regional and sectional meetings attended

- 2012: Ohio Region, Covington, KY
- 2011: Ohio Region, Dublin, OH
- 2010: Ohio Region, Columbus, OH
- 2004: Northeast Region, Albany, NY
- 2003: Auditing Section, Huntington Beach, CA
- 2002: Auditing Section, Orlando, FL
- 2001: Northeast Region, Portland, ME
- 1995: Southeast Region, Fort Lauderdale, FL

**PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS**

American Accounting Association  
Academy of Accounting Historians  
American Institute of Certified Public Accountants  
Association of Certified Fraud Examiners  
Beta Gamma Sigma  
Institute of Internal Auditors  
International Association for Accounting Education & Research