

Vita

Dr. John M. Thornton
Azusa Pacific University
Professor, Leung Chair of Accounting Ethics
Chair, Graduate Programs, School of Business and Management

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Education

Washington State University, Ph.D., Accounting, 1996
Washington State University, Masters of Accounting, 1991
Central Washington University, B.S., Accounting, 1986

Professional Experience

Teaching

Azusa Pacific University	Topic	Dates
BUSI 120	Principles of Financial Accounting	2011-2013
ACCT 337	Forensic and Fraud Investigation	2012-2013
ACCT 338	Accounting Ethics	2011-2012
Washington State University	Topic	Dates
BLaw/MgtOp 487*	International Business Ethics	2010
IBUS 380*	International Business	2010
Accounting 533	MBA Administrative Control	2001-2010
Accounting 550	MBA Intro. Financial and Mgr. Acctg.	2000-2005
Accounting 439	Auditing	2006
Accounting 330	Intermediate Accounting I	2000-2005
Accounting 331	Intermediate Accounting II	2003
Accounting 438	Advanced Cost Accounting and Mgt.	2001-2005
Accounting 338	Cost Accounting	2001-2009
Accounting 534	MBA Survey of Accounting	1994-1995
Accounting 230	Financial Accounting	1993-1996

Student evaluations significantly exceed the college and department means, averaging 3.56 for graduate students and 3.29 for undergraduate students (scale 0-4).

**Taught International Business Ethics and International Business in Switzerland, Fall 2010.*

U.S. Air Force Academy	Topic	Dates
Management 341	Financial Accounting-Course Director	1997-1999
Management 342	Managerial Accounting-Course Director	1998-2000
Management 210	Introduction to Management	1996-1997

Recipient of the F. Theodore Helmer Outstanding Management Instructor Award, Core, 1996-97, at the U.S. Air Force Academy. Final student evaluations at the Academy were 5.5 mean on instructor feedback, and 5.3 overall (scale 1-6); both means were higher than the university and department means, and increased eight consecutive semesters.

Public Accounting

<u>Firm</u>	<u>Position</u>	<u>Dates</u>
Arthur Beck, CPAs	Senior: Tax and Auditing	1988-89
Grant Thornton, International, CPAs	Staff: Auditing	1987-88
Knight, Vale & Gregory, CPAs	Staff: Auditing and Tax	1986-87

Research

Dissertation

“The effects of SAS 59 on auditors’ going concern opinions preceding bankruptcy,” completed May 1996.

Publications-Journals: Peer-Reviewed

“Tax Services, Consequence Severity, and Jurors’ Assessment of Auditor Liability,” with Michael K. Shaub. *Managerial Auditing Journal* (Forthcoming).

“Anatomy of an enrollment fraud,” with Nancy W. Ashford. *Research on Professional Responsibility and Ethics in Accounting* (2012, Volume 16): 1-27.

“The influence of organizational justice on accountant whistleblowing,” with Deborah L. Seifert, John T. Sweeney, and Jeff Joireman. *Accounting, Organizations and Society* (2010, Vol. 35): 707-717.

“Self-serving bias, respondent knowledge, and perceptions of non-audit services’ impact on auditor independence,” with Alan Reinstein and Cathleen L. Miller, *Research on Professional Responsibility and Ethics in Accounting* (2008, Vol. 12): 173-202.

“Auditor independence and non-audit services: The SEC’s Independence Hearings through a user-primacy lens,” *Advances in Public Interest Accounting*, (2007, Vol. 12): 67-84.

“An Examination of the Effect of a Code of Conduct on Business Students’ Perspectives Regarding Academic Fraud,” with Bonita K. Peterson, *Academy of Educational Leadership Journal* (2005, Vol. 9, No. 2): 1-16.¹

“User primacy, positive accounting theory, and nonaudit services: evidence from the SEC’s Independence Hearings,” *Accounting and the Public Interest* (2003, Vol. 3): 36-57.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Martin J. Hornyak, *Advances in Accounting Education*, (2003, Vol. 5): 27-41.

¹ An earlier version of this paper was accepted at *The Accounting Educators’ Journal* in 2000; after years of journal inactivity, we withdrew the paper and submitted an updated version of the paper to the Allied Academies Summer International Internet Conference (2004), where it received a “Distinguished Research Award” and subsequent acceptance into their journal.

“Litigation risk factors as identified by malpractice insurance carriers,” with Mark E. Linville, *Journal of Applied Business Research* (Fall 2001, Vol. 17, No. 4): 93-105.

“Challenges to the Defining Issues Test: A new perspective on accountants’ moral development,” *Research on Accounting Ethics* (2000, Volume 7): 225-252.

“Application of the ‘fraud triangle’ to students’ classroom ethics,” with Bonita K. Peterson, *Accounting Perspectives* (Fall 2000, Volume 6): 21-37.

“So you want to be in your professor’s shoes,” *New Accountant*, October 1994.

Publications-Proceedings: Peer-Reviewed

“Daniel as accounting exemplar: Towards an unadulterated Christian accounting ethic.” *Proceedings, Northwest Accounting Research Group*, October 2011.

“Anatomy of an Enrollment Fraud,” with Nancy Ashley, *Proceedings, 14th Annual Symposium on Ethics Research in Accounting*, August 2009, New York, NY. The paper received the “Outstanding Research Paper Award” at the Symposium.

“Self-serving bias, respondent knowledge, and the “non-audit services expectations gap,” with Alan Reinstein and Cathleen L. Miller, *Proceedings, American Accounting Association*, August 2006.

“Non-Audit Services, Consequence Severity, and Jurors’ Judgments on Audit Failure,” with Michael K. Shaub, *Proceedings, American Accounting Association*, August 2006.

“Self-serving bias, respondent knowledge, and the “non-audit services expectations gap,” *Proceedings, American Accounting Association Western Region* (received *Best Research Paper Award*) with Alan Reinstein and Cathleen L. Miller, April 2006.

“Non-Audit Services, Consequence Severity, and Jurors’ Judgments on Audit Failure,” with Michael K. Shaub, *Proceedings, American Accounting Association Western Region*, April 2006.

“Non-audit services on perceived auditor independence post-Enron: Evidence on competing theories,” with Alan Reinstein and Cathleen L. Miller, *Proceedings, American Accounting Association*, August 2005.

“Non-audit services on perceived auditor independence post-Enron,” with Alan Reinstein and Cathleen L. Miller, *Proceedings, American Accounting Association*, August 2004.

“Non-audit services on perceived auditor independence post-Enron,” with Alan Reinstein and Cathleen L. Miller, *Proceedings, Western Region, American Accounting Association*, May 2004.

“The effects of non-audit services on perceived auditor independence,” with Alan Reinstein and Cathleen L. Miller, *Proceedings, Mid-Year Auditing Meeting*, January 2004.

“The effect of non-audit services on auditor independence: Evidence from the SEC’s Independence Hearings,” *Proceedings, American Accounting Association*, August 2002.

“The SEC’s Independence Hearings,” *Proceedings, Western Region, American Accounting Association*, April 2002.

“Improving student feedback: a cross-discipline approach,” *Proceedings, American Society of Business and Behavioral Sciences Annual Meeting*, February 2002.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Martin J. Hornyak, *Proceedings, American Accounting Association*, August 2001.

“Litigation risk factors as identified by malpractice insurance carriers,” with Mark E. Linville, *Proceedings, American Accounting Association*, August 2001.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Martin J. Hornyak, *Proceedings, Western Region American Accounting Association*, May 2001.

“Codes of conduct and ethical perceptions: a comparison of accounting and military students,” with Bonita K. Peterson, *Proceedings, Fifth Symposium on Ethics Research in Accounting*.

“Litigation risk factors as identified by malpractice insurance carriers,” with Mark Linville, *Proceedings, Western Region American Accounting Association*, May 2000

“Arguments advocating lower stages of moral development in the public accounting profession,” *Proceedings, American Accounting Association’s Ethics Symposium*, August 1999.

“Towards a standardized ‘messy’ problem for measuring critical thinking in accounting,” with Steve Green, *Proceedings, Western Region American Accounting Association*, May 1999.

“God scores a ‘4’ on the DIT: arguments for lower stages of ethical development as optimal for the public accounting profession,” *Proceedings, Western Region American Accounting Association*, May 1998.

“Interaction effects as explanatory variables of auditors’ going concern opinions preceding bankruptcy,” with Bernard Wong-On-Wing, *Proceedings, Western Region American Accounting Association*, May 1997.

“The effects of ethics education on students’ perceptions in ambiguous academic situations,” with Bonita K. Peterson, *Proceedings, Western Region American Accounting Association*, May 1997.

“Ethics in ambiguous academic situations: student perceptions and rationalizations,” with Bonita K. Peterson, *Proceedings, Western Decision Sciences Institute’s Annual Meeting*, March 1997.

“An analysis of the change in auditors’ ability to signal financial failure,” *Proceedings, Association of Management’s International Conference*, August 1995.

“Are auditors’ going concern opinions better predictors under SAS No. 59?” *Proceedings, Western Region American Accounting Association*, May 1995.

Publications-Book Reviews

“Accounting Ethics, editor J. Edward Ketz.” *The Accounting Review*, January 2012:

“Financial Accounting Information for Decisions, 2nd Edition,” *Issues in Accounting Education*, November 2002: 450-451 (not peer reviewed).

Presentations: Peer-Reviewed

“Developing student communication skills through an accounting ethics course.”
Northwest Accounting Research Group, Leavenworth, WA, November 2013.

“Daniel as accounting exemplar: Towards an unadulterated Christian accounting ethic.”
Mid-year meeting of the American Accounting Association’s Public Interest Section,
Orlando, FL, March 2012

“Daniel as accounting exemplar: Towards an unadulterated Christian accounting ethic.”
Northwest Accounting Research Group, Leavenworth, WA, October 2011.

“Anatomy of an Enrollment Fraud,” with Nancy Ashley, *14th Annual Symposium on Ethics Research in Accounting*, August 2009, New York, NY. The paper received the
“Outstanding Research Paper Award” at the Symposium.

“Education’s Enron: Inflating FTEs,” with Nancy W. Ashley, 42nd Northwest Accounting
Research Group’s Annual Meeting, Leavenworth, WA, October 2008.

“Self-serving bias, respondent knowledge, and the “non-audit services expectations gap,”
with Alan Reinstein and Cathleen L. Miller, *American Accounting Association*, August
2006.

“Non-Audit Services, Consequence Severity, and Jurors’ Judgments on Audit Failure,”
with Michael K. Shaub, *American Accounting Association*, August 2006.

“Self-serving bias, respondent knowledge, and the “non-audit services expectations gap,”
American Accounting Association Western Region (received *Best Research Paper
Award*) with Alan Reinstein and Cathleen L. Miller, April 2006.

“Non-Audit Services, Consequence Severity, and Jurors’ Judgments on Audit Failure,”
with Michael K. Shaub, *American Accounting Association Western Region*, April 2006.

“Non-audit services and perceived auditor independence post-Enron: Evidence on
competing theories,” with Alan Reinstein and Cathleen L. Miller, *American Accounting
Association*, August 2005.

“Non-audit services and perceived auditor independence post-Enron: Evidence on
competing theories,” with Alan Reinstein and Cathleen L. Miller, *10th Ethics Symposium*,
August 2005.

“Non-audit services and perceived auditor independence post-Enron,” with Alan Reinstein and Cathleen L. Miller, *Western Region, American Accounting Association*, May 2004.

“The effects of non-audit services and perceived auditor independence,” with Alan Reinstein and Cathleen L. Miller, *Mid-Year Auditing Meeting*, January 2004.

“The effects of non-audit services on perceived auditor independence,” with Alan Reinstein and Cathleen L. Miller, *Eighth Symposium on Ethics Research in Accounting*, August 2003.

“The effect of non-audit services on auditor independence: Evidence from the SEC’s Independence Hearings,” *American Accounting Association*, August 2002.

“The effect of non-audit services on auditor independence: Evidence from the SEC’s Independence Hearings,” *Seventh Symposium on Ethics Research in Accounting*, August 2002.

“The SEC’s Independence Hearings,” *Western Region, American Accounting Association*, April 2002.

“Improving student feedback: a cross-discipline approach,” *American Society of Business and Behavioral Sciences Annual Meeting*, February 2002.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Dr. Martin J. Hornyak, *American Accounting Association*, August 2001

“Litigation risk factors as identified by malpractice insurance carriers,” with Dr. Mark Linville, *American Accounting Association*, forum paper, August 2001.

“When independence meets due care: arguments, evidence, and issues from the SEC’s Independence Hearings,” *Sixth Symposium on Ethics Research in Accounting*, forum paper, August 2001.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Dr. Martin J. Hornyak, *Western Region American Accounting Association*, May 2001

“Codes of conduct and ethical perceptions: a comparison of accounting and military students,” with Bonita K. Peterson, *Fifth Symposium on Ethics Research in Accounting*, August 2000.

“Litigation risk factors as identified by malpractice insurance carriers,” with Mark Linville, *Western Region American Accounting Association*, May 2000.

“Arguments advocating lower stages of moral development in the public accounting profession,” *American Accounting Association’s Ethics Symposium*, August 1999.

“Towards a standardized ‘messy’ problem for measuring critical thinking in accounting,” with Steve Green, *Western Region American Accounting Association*, May 1999.

“God scores a ‘4’ on the DIT: arguments for lower stages of ethical development as optimal for the public accounting profession,” *American Accounting Association Annual Meeting*, August 1998.

“Application of the ‘fraud triangle’ to students’ classroom ethics,” with Dr. Bonita K. Peterson, *Western Region American Accounting Association*, May 1998.

“Interaction effects as explanatory variables of auditors’ going concern opinions preceding bankruptcy,” with Bernard Wong-On-Wing, *Western Region American Accounting Association*, May 1997.

“The effects of ethics education on students’ perceptions in ambiguous academic situations,” with Bonita K. Peterson, *Western Region American Accounting Association*, May 1997.

“Ethics in ambiguous academic situations: student perceptions and rationalizations,” with Bonita K. Peterson, *Western Decision Sciences Institute’s Annual Meeting*, March 1997.

“An analysis of the change in auditors’ ability to signal financial failure,” *Association of Management’s International Conference*, August 1995.

“Are auditors’ going concern opinions better predictors under SAS No. 59?” *Western Region American Accounting Association*, May 1995.

Invited Presentations (Selected)

Reinventing the profession. Panel presentation with Martin, R., Montgomery, D., & Chipman, S. at the annual meeting of the American Accounting Association. Anaheim, CA. August 2013.

The autonomous heteronomist: A place for faith in accounting ethics. Invited presentation at the Accounting Ethics Boot Camp, American Accounting Association. Anaheim, CA. August 2013.

“God and Money,” Chapel, Azusa Pacific University, Azusa, CA. March 2013.

“Evil Under the Son: Financial Misdeeds in the Name of God,” 2012 Financial Forum for Ministries. Sponsored by the Evangelical Christian Credit Union and Capin Crouse, CPAs. San Diego, Livermore, Los Angeles, and Colorado Springs. November – December, 2012.

“Acting in the Public Interest: What does it mean to you?” Panel Session, *17th Annual Symposium on Ethics Research in Accounting*, Washington D.C. August 2012.
Robert Hodgkinson, Institute of Chartered Accountants of England and Wales (Moderator); Kenneth Chatelain, PricewaterhouseCoopers; Jay Hanson, Public Company Accounting Oversight Board; Lisa Lindsley, American Federation of State, County & Municipal Employees; John M. Thornton, President-Elect of the American Accounting Association’s Public Interest Section.

“Accounting Ethics: Oxymoron or Redundant,” with Samuel Aluyon and Isabel Medina (Azusa Pacific University Students), Institute of Management Accountants, Pasadena, CA March 2012

“Anatomy of an enrollment fraud,” Pepperdine University and Azusa Pacific University, February 2011.

“Whistle-Blowers: Society’s selfless servants or whiners gone wild?” Santa Clara University, February 2010.

“Ethics and whistle-blowing in accounting,” Washington Society of Certified Public Accountants’ Mid-Columbia Chapter Luncheon, May 2009.

“Ethics and whistle-blowing in accounting,” Best Business Practices Annual Seminar, Washington Tri-Cities Chapter, Institute of Management Accountants, December 2008.

“The accounting profession’s role in promoting integrity in business,” panelist invited by the Institute of Chartered Accountants of England and Wales, American Accounting Association’s Annual Meeting, Anaheim, CA, August 2008.

“The effects of non-audit services and consequence severity on jurors’ evaluations of auditor responsibility for audit failure,” with D. Jordan Lowe and Michael K. Shaub, Northwest Accounting Research Group, Fall 2004.

“Ethics in the post-Enron era,” Best Business Practices Annual Seminar, Washington Tri-Cities Chapter, Institute of Management Accountants, December 2002. (Note: selected Seminar’s Outstanding Speaker).

“User primacy and auditor independence,” Northwest Accounting Research Group, Fall 2002.

“A beginner’s guide to intolerance, indoctrination, and codes of conduct,” Ethics Panel at the Western Region American Accounting Association, April 2002.

“When independence meets due care: arguments, evidence, and issues from the SEC’s Independence Hearings,” Northwest Accounting Research Group, Spring 2001.

“Make student feedback meaningful: ‘customizing’ course critiques,” with Martin J. Hornyak, Northwest Accounting Research Group, Spring 2001

“Auditor independence issues,” Institute of Management Accountants, Tri-Cities Chapter, March 2001.

“Cognitive moral development and the certified management accountant,” The Impact of Contemporary Management Philosophy on Management Accounting and Financial Accounting, February 1999.

“Application of the ‘fraud triangle’ to students’ classroom ethics,” with Bonita K. Peterson, Northwest Accounting Research Group, Spring 1998.

“Audit reports preceding bankruptcy,” Northwest Accounting Research Group, Fall 1995.

Workshop, “Hiring, promotion, and retention practices among accounting higher education institutions: a comparison of men and women,” Washington State University, April 1995.

“Hiring, promotion, and retention practices among accounting higher education institutions: a comparison of men and women,” Northwest Accounting Research Group, Spring 1995.

“An analysis of the change in auditors’ ability to predict financial failure,” Graduate and Professional Student Association Research Exposition, August 1995.

“Are auditors’ going concern opinions better predictors under SAS No. 59?” Northwest Accounting Research Group, Fall 1994.

Workshop, “Are auditors’ going concern opinions better predictors under SAS No. 59?,” Washington State University, October 1994.

Research in Progress

“One Master: God on Money,” (incomplete book manuscript in 2nd draft stage).

“Daniel as Accounting Exemplar,” (manuscript in draft stage).

“Developing student communication skills through an accounting ethics course,” (manuscript in draft stage).

“Teaching Ethics in Accounting: What are you afraid of?,” (manuscript in rough draft stage).

“A beginner’s guide to indoctrination, intolerance, and codes of conduct,” (manuscript in rough draft stage).

Service

Primary Service

Chair, Graduate Programs, Azusa Pacific University's School of Business and Management. 2013 – present.

L.P. and Bobbi Leung Chair of Accounting Ethics, L.P. and Timothy Leung School of Accounting, 2011-present.

President, Public Interest Section of the American Accounting Association 2012-present.

Academic Director of Washington State University's Tri-Cities Business Programs, including seats on the Academic Council and Campus Council (2005-2011).

Chair, Professionalism and Ethics Committee, American Accounting Association, August (2009-2011).

Vice Chair of Research, Public Interest Section of the American Accounting Association, (2007-2010).

Director, 14th National Accounting Ethics Symposium, New York, August 2009.

Coordinator of the 42nd Northwest Accounting Research Group's Meeting, Leavenworth, WA, Fall 2008.

Board Member, Professionalism and Ethics Committee, American Accounting Association, 2000-2006. (Instrumental in adoption of *The Statement of Responsibilities* (2002) by the American Accounting Association after nearly a decade of effort.)

Editorial Boards:

Accounting and the Public Interest (2001-present)

Research on Professional Responsibility and Ethics in Accounting (formerly *Research on Accounting Ethics*, (2004-present)

Issues in Accounting Education (2007-2010)

Journal of Accounting Education (2005-2010)

Journal of Forensic Accounting (2000-2008).

College of Business Ethics Task Force (2005-6).

AICPA Virtual Grass Root Panel (2007-2011).

Financial Accounting Simulations Review Group, New CPA Exam, American Institute of Certified Public Accountants, 2002-2003. (One of four team members responsible for reviewing all financial accounting simulations on the new computerized CPA exam, which replaced the existing national CPA exam in 2004.)

Chair, Accounting Faculty Search Committee, 2004-2006, 2010-11.

Chair, Finance Faculty Search Committee, 2006-2007.
Chair, Marketing Faculty Search Committee, 2006-2007, 2010-11.
Chair, Management Faculty Search Committee, 2011.

Committee Member or Chair of over 100 MBA students' Final Projects, 2000-2010.
Committee Member, Accounting Doctoral Candidates Debbie Seifert, 2005 – 2006, Eric Lee (2009-2011).

Other Service Responsibilities

Conflict of Interest Committee, Azusa Pacific University, 2012 – present.

Undergraduate Studies Council, Azusa Pacific University, 2011- present.

Ad hoc reviewer for numerous AAA annual, regional, and sectional meetings in the areas of financial, ABO, teaching, auditing, and ethics and the public interest, 1995-present.

Discussant for numerous national, regional, and section meetings from 1991-present.

Board Member and Director of Academic Relations, Institute of Management Accountants: Tri-Cities Chapter, 2002-present.

Curriculum Committee, College of Business & Economics, 2000-2002.

Audited Benton County Republican Central Committee Fund, 2001.

To the United States Air Force Academy

Within the Department of Management

Director of Faculty Development, DFM, 1999-2000.

Faculty Development Coordinator, DFM, 1998-2000.

Graduate Studies Program Coordinator, 1997-98.

Assistant Graduate Studies Program Officer, 1996-97.

Within the Academy at Large

Officer-In-Charge, Ultimate Frisbee Team, 1999-2000.

Officer Representative, Tennis Team, 1998-2000.

Committee Chair, Academic Eligibility, Tennis Team, 1998-2000.

Prep School Tennis Coach, 1997-2000.

Squadron Professional Ethics Advisor, 1997-1999

Professional Affiliations

Associate Member of the American Accounting Association, 1994-present
Certified Public Accountant, Washington Society of CPAs, 1989-present
American Institute of Certified Public Accountants, 1989-present
Association of Certified Fraud Examiners, 2013- present.
Institute of Management Accountants, 2001-2011.

Award, Honors, Grants, and Scholarships

Selected by *The Accounting Review* to write the review of *Accounting Ethics: Critical Perspectives on Business and Management*, J. Edward Ketz editor, 2011.

Best Research Paper Award, 14th Annual Symposium on Ethics Research in Accounting, sponsored by the American Accounting Association's Professionalism and Ethics Committee and the Public Interest Section, August 2009.

Best Research Paper Award, American Accounting Association Western Region, April 2006.

InTeSoL, Inc. \$5,000 award to mentor MBA student developing business plan, 2002.

The F. Theodore Helmer *Outstanding Management Instructor Award*, for Core 1996-97, for excellence in teaching, U.S. Air Force Academy, DFM

First Place (\$1,000 prize), Graduate and Professional Student Association's Research Exposition, Washington State University/University of Idaho, 1996

American Accounting Association National Doctoral Consortium Fellow, 1995

Summer Graduate Research Assistantship, Office of the Vice Provost, Washington State University, 1995

PAC-10 Doctoral Consortium Fellow, 1995

Second Place, Graduate and Professional Student Association's Research Exposition, Washington State University/University of Idaho 1995

Arthur Andersen Scholarship, 1985-1986.

Consulting

CEO Financial Reporting Litigation Support, Expert Witness, for Randall & Danskin, P.S., Spokane, WA, 2008-9.

Auditing Litigation Support, Expert Witness, for Reed & Giesa, P.S., Spokane, WA, 2005.

References

Dr. Michael K. Shaub, Texas A&M University (979)458-1375

Dr. Steve Green (LtCol Retired), U.S. Air Force Academy (719)333-4130

Dr. Timothy Louwers, James Madison University (540)568-3027