Gregory J. Gerard

Florida State University
College of Business
Department of Accounting
346 Rovetta Business Building
P.O. Box 3061110
Tallahassee, FL 32306-1110

Vita as of February 2017

EDUCATION

Ph.D. in Accounting, Eli Broad Graduate School of Management, Michigan State University, East Lansing, MI. 1998.

M.B.A. in Management Information Systems, Katz Graduate School of Business, University of Pittsburgh, Pittsburgh, PA. 1991.

B.A. in Accounting, Westminster College, New Wilmington, PA. 1990.

PROFESSIONAL EXPERIENCE

Florida State University, College of Business, Tallahassee, FL
2005-present   Associate Professor of Accounting
2008-2011   Graduate Program Director (Master of Accounting Program)
1998-2005   Assistant Professor of Accounting

Michigan State University, College of Business, East Lansing, MI
1994-1998   Graduate Teaching/Research Assistant

Mellon Bank Corporation (Internal Audit Department), Pittsburgh, PA (MBC is now BNY Mellon following a 2007 merger with The Bank of New York Company, Inc.)
1994   Project Manager
1992-1994   Senior Staff Auditor/Auditor-in-Charge
1991   Staff Auditor

CERTIFICATION

Certified Public Accountant (Pennsylvania license obtained in 1993)

PUBLICATIONS

Dunn, C. L., G. J. Gerard, and S. V. Grabski. Forthcoming. The combined effects of user schemas and degree of cognitive fit on data retrieval performance. *International Journal of Accounting Information Systems*.

Dunn, C. L., G. J. Gerard, S. V. Grabski, and S. R. Boss. Forthcoming. Asymmetry in identification of multiplicity errors in conceptual models of business processes. *Journal of Information Systems*.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. 2016. Resources-Events-Agents design theory: A revolutionary approach to accounting and enterprise system design. *Communications of the Association for Information Systems* 38: 554-595.

Bradford, M., and G. J. Gerard. 2015. Using process mapping to reveal process redesign opportunities during ERP planning. *Journal of Emerging Technologies in Accounting* 12: 169-188.

Fulmer, B. P., and G. J. Gerard. 2014. Selecting an enterprise resource planning system: An active learning simulation. *Journal of Emerging Technologies in Accounting* 11: 71-82.

Davidson, B. I., N. K. Desai, and G. Gerard. 2013. The effect of continuous auditing on the relationship between internal audit sourcing and the external auditor's reliance on the internal audit function. *Journal of Information Systems* 27: 41-59.

Desai, N. K., and G. J. Gerard. 2013. Auditors' consideration of material income-increasing versus material income-decreasing items during the audit process. *Auditing: A Journal of Practice & Theory* 32: 33-51.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. 2011. Diagrammatic attention management and the effect of conceptual model structure on cardinality validation. *Journal of the Association for Information Systems* 12: 585-605.

Desai, N. K., G. J. Gerard, and A. Tripathy. 2011. Internal audit sourcing arrangements and reliance by external auditors. *Auditing: A Journal of Practice & Theory* 30: 149-171.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. 2009. Semantically modeled databases in integrated enterprise information systems. In *Handbook of Research on Innovations in Database Technologies and Applications: Current and Future Trends*, edited by V. E. Ferraggine, J. H. Doorn, and L. C. Rivero, 221-239. Hershey, PA: IGI Global.

Borthick, A. F., P. L. Bowen, and G. J. Gerard. 2008. Modeling a business process and querying the resulting database: Analyzing RFID data to develop business intelligence. *Journal of Information Systems* 22: 331-350.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. 2005. Critical evaluation of conceptual data models. *International Journal of Accounting Information Systems* 6: 83-106.

Gerard, G. J. 2005. The REA pattern, knowledge structures, and conceptual modeling performance. *Journal of Information Systems* 19: 57-77.

Gerard, G., W. Hillison, and C. Pacini. 2004. What your firm should know about identity theft. *Journal of Corporate Accounting & Finance* 15: 3-11.

Gerard, G. J., W. Hillison, and C. Pacini. 2004. Identity theft: The US legal environment and organisations' related responsibilities. *Journal of Financial Crime* 12: 33-43.

Dunn, C. L., G. J. Gerard, and J. L. Worrell. 2003. Evaluation of network operating system security controls. *Issues in Accounting Education* 18: 291-306.

Dusenbury, R., G. J. Gerard, and J. L. Reimers. 2003. Dimensions of competence in an accounting domain. *Review of Accounting & Finance* 2: 20-37.

David, J. S., G. J. Gerard, and W. E. McCarthy. 2002. Design science: An REA perspective on the future of AIS. In *Researching Accounting as an Information Systems Discipline*, edited by V. Arnold and S. G. Sutton, 35-63. Sarasota, FL: American Accounting Association.

Gerard, G. J., and S. V. Grabski. 2002. International Lumberyards, Inc.: An information system consulting case. *Journal of Information Systems* 16: 117-141.

Dunn, C. L., and G. J. Gerard. 2001. Auditor efficiency and effectiveness with diagrammatic and linguistic conceptual model representations. *International Journal of Accounting Information Systems* 2: 223-248.

SPECIAL ISSUE EDITOR

Edited special issue for *Issues in Accounting Education* titled "Technology in the Classroom" (August 2010, Volume 25, Issue 3).

COURSES TAUGHT

Florida State University
  Undergraduate: ACG 4401 Accounting Information Systems
                      ACG 4901 Directed Individual Study
  Graduate: ACG 5135 Financial Accounting Theory
                      ACG 5405 Advanced Accounting Information Systems
                      ACG 5458 Emerging Technologies in Accounting and Auditing
                      ACG 5466 Enterprise Systems and Accounting
                      ACG 5906 Directed Individual Study

Michigan State University
  Undergraduate: ACC 201 Principles of Financial Accounting
                      ACC 202 Principles of Managerial Accounting
                      ACC 321 Accounting Information Systems

PAPERS PRESENTED AT CONFERENCES

Boot, W. R., C. L. Dunn, B. P. Fulmer, G. J. Gerard, and S. V. Grabski. (2016, January). UML and multiplicities under a microscope. American Accounting Association – Accounting Information Systems Section Midyear Meeting, Houston, TX.

Boot, W. R., C. L. Dunn, B. P. Fulmer, G. J. Gerard, and S. V. Grabski. (2015, December). UML and multiplicities under a microscope. 7th Annual Pre-ICIS Workshop on Accounting Information Systems, Fort Worth, TX.

Boot, W. R., C. L. Dunn, B. P. Fulmer, G. J. Gerard, and S. V. Grabski. (2015, October). UML and multiplicities under a microscope. International Symposium on Accounting Information Systems, Orlando, FL.

Fulmer, B. P., and G. J. Gerard. (2015, January). Selecting an enterprise resource planning system: An active learning simulation. American Accounting Association – Accounting Information Systems Section Midyear Meeting, Charleston, SC.

Bradford, M., and G. J. Gerard. (2014, January). Using process mapping to reveal business process reengineering and business process improvement opportunities in a raw materials purchasing process. American Accounting Association – Accounting Information Systems Section Midyear Meeting, Raleigh, NC.

Fulmer, B. P., and G. J. Gerard (2014, January). Eye tracking and income statements: A psychometric investigation of accounting domain schemata. American Accounting Association – Accounting Information Systems Section Midyear Meeting, Raleigh, NC.

Dunn, C. L, G. J. Gerard, S. V. Grabski, and S. Boss. (2013, December). Asymmetry in identification of multiplicity errors. SIGASYS 5th Annual Pre-ICIS Workshop on Accounting Information Systems held in connection with the 2013 ICIS in Milan, Italy.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. (2013, January). Cognitive fit and user schemas: An expanded model for problem solving. American Accounting Association – Information Systems Section Midyear Meeting, Fort Lauderdale, FL.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. (2012, December). Cognitive fit and user schemas: An expanded model for problem solving. SIGASYS 4th Annual Pre-ICIS Workshop on Accounting Information Systems, Orlando, FL.

Crook, T. A., and G. J. Gerard. (2009, October). The influence of internal control structure on auditor risk assessments. 2009 Accounting, Behavior, and Organizations (ABO) Research Conference, Seattle, WA.

Desai, N. K., G. J. Gerard, and A. Tripathy. (2009, January). Continuous auditing, external auditors' reliance, and manager choice. American Accounting Association – Information Systems Section Midyear Meeting, Charleston, SC.

Desai, N. K., and G. J. Gerard. (2008, August). The effect of conservatism on auditors' memories for material income increasing versus material income decreasing items. American Accounting Association Annual Meeting, Anaheim, CA.

Desai, N. K., G. J. Gerard, and A. Tripathy. (2008, August). Continuous auditing, external auditors' reliance, and manager choice. 17th Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, Anaheim, CA.

Desai, N. K., G. J. Gerard, and A. Tripathy. (2007, August). Co-sourcing and external auditors' reliance on the internal audit function. Emerging and Innovative Research session presented at American Accounting Association Annual Meeting, Chicago, IL.

Borthick, A. F., P. L. Bowen, and G. J. Gerard. (2007, June). Modeling a business process and querying the resulting database: Analyzing RFID Data to develop business intelligence. Paper presented at REA-25: A Celebration of the REA Enterprise Ontology. University of Delaware, Newark, DE.

Borthick, A. F., P. L. Bowen, and G. J. Gerard. (2007, January). Modeling a business process and querying the resulting database: Analyzing RFID data to develop business intelligence. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Savannah, GA.

Dunn, C. L., and G. J. Gerard. (2004, January). Tapco project. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Clearwater Beach, FL.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. (2003, December). Visual attention overload: Representation effects on cardinality error identification. Proceedings of the 24th Annual International Conference on Information Systems (ICIS 2003), Seattle, WA.

Dunn, C. L., G. J. Gerard, and S. V. Grabski. (2003, August). Syntactic and semantic understanding of conceptual data models. Paper presented at the Annual Meeting of the American Accounting Association, Honolulu, HI.

Gerard, G. J., and S. V. Grabski. (2002, February). International lumberyards data modeling problem. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Phoenix, AZ.

Dunn, C. L., G. J. Gerard, and J. L. Worrell. (2002, January). Evaluation of system security controls. American Accounting Association – Information Systems Section Midyear Meeting, Orlando, FL.

Dunn, C. L., and G. J. Gerard. (2001, December). Visual attention overload: Representation effects on cardinality error identification. Paper presented at Second International Research Symposium on Accounting Information Systems, New Orleans, LA.

Dunn, C. L., and G. J. Gerard. (2001, August). Representation effects on cardinality error identification. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Atlanta, GA.

Dunn, C. L., and G. J. Gerard. (2001, February). Auditor efficiency and effectiveness with diagrammatic and linguistic conceptual model representations. Paper presented at the Eighth Annual AIS Research Symposium, Phoenix, AZ.

Dunn, C. L., and G. J. Gerard. (2000, December). Graphical versus linguistic conceptual model representations: Search, recognition, and inference performance. Paper presented at the First International Research Symposium on Accounting Information Systems, Brisbane, Australia.

David, J. S., G. J. Gerard, and W. E. McCarthy. (2000, August). Design science: Building the future of AIS. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Philadelphia, PA.

Gerard, G. J. (1997, August). An empirical investigation of the effects of REA conceptual modeling experience on knowledge structure and content. Paper presented at SMAP: Semantic Modeling of Accounting Phenomena Annual Meeting, Dallas, TX.

NON-CONFERENCE PAPER PRESENTATIONS

Dusenbury, R., G. J. Gerard, and J. L. Reimers. (2003, September). When decision makers don't play the odds: The perverse effect of competence. Paper presented at the Accounting Research Colloquium, Florida State University.

Gerard, G. J. (2002, January). Patterned data modeling, designers' memory structures, and database design performance. Paper presented at the MIS Department Colloquium, Florida State University.

Gerard, G. J. (1999, September). Experience effects and the role of knowledge organization in accounting system design. Paper presented at the Cognitive and Behavioral Science Colloquium, Psychology Department, Florida State University.

Dunn, C. L., and G. J. Gerard. (1998, October). REA Overview. Presentation to the Accounting Research Colloquium, Florida State University.

OTHER PRESENTATIONS AT CONFERENCES

Presenter for "REA-Relevant Empirical Behavioral Research" workshop at REA-25: A Celebration of the REA Enterprise Ontology, June 2007, University of Delaware, Newark, DE.

Panelist for "Approaches to Teaching AIS" panel at the AIS New Scholar Consortium at the American Accounting Association -- Information Systems Section Midyear Conference, January 2006, Orlando, FL.

Discussant for (1) "Bringing the Object-Oriented Paradigm to Database Accounting," by Debreceny, R. and Bowen, P. L., (2) "Microsoft's Management Reporting: SAP, Data Warehousing & Reporting Tools," by O'Leary, D., and Markus, L., and (3) "Caroline's Candy Shop: An In-Class Illustration of the Revenue Cycle," by Hayes, D. and Reynolds, J. K., at the American Accounting Association Information Systems Section Midyear Meeting, January 2004, Clearwater Beach, FL.

Discussant for "Evaluation of Information Technology by Internal Auditors" by Hermanson, D. R., Hill, M. C., and Ivancevich, D. M., at the American Accounting Association Annual Meeting, August 1999, San Diego, CA.

DISSERTATION COMMITTEES

Outside Member (Psychology dissertation), Jong Sung Yoon, defended spring 2015 (currently postdoc at Florida State University)

Chair, Bachman Fulmer, defended spring 2014 (currently at University of Tampa); note Bachman Fulmer won the 2014 AAA/Grant Thornton Doctoral Dissertation Award for Innovation in Accounting Education

Member, Jeremy Douthit, defended spring 2014 (currently at the University of Arizona)

Chair, Eric Gooden, defended summer 2012 (currently at Boise State University)

Member, Bruce Davidson, defended summer 2010 (currently at the University of West Florida)

Member, Mark Mellon, defended summer 2010 (currently at the University of South Florida)

Member, Kelly Gamble, defended spring 2010 (currently at Valdosta State University)

Member, Linwood Kearney, defended fall 2009 (currently at the University of North Carolina at Charlotte)

Chair, Daniel Selby, defended spring 2009 (currently at the University of Richmond)

Chair, Tamara Crook, defended fall 2008, (currently at the University of Tennessee, Knoxville)

Chair, Naman Desai, defended summer 2008 (currently at the Indian Institute of Management, Ahmedabad)

Outside Member (MIS dissertation), James Worrell, defended summer 2008 (currently at the University of Alabama at Birmingham)

Member, Lisa Victoravich, defended summer 2007 (currently at the University of Denver)

Member, Tina Carpenter, defended spring 2004 (currently at the University of Georgia); note Tina Carpenter won the 2006 AAA Auditing Section Outstanding Auditing Dissertation Award.

UNIVERSITY SERVICE

Accounting Department Master of Accounting Program Admission and Fellowship Committee, 2005-present

Accounting Department, Strategic Planning and Assessment Committee, 2009-present

Accounting Department, Faculty Advisor for FSU ISACA (Information Systems Audit and
    Control Association) Registered Student Organization, 2011-2016
Accounting Department, Accounting Information System Advisory Council, 2013-present
Accounting Department, Graduate Program Director for Master of Accounting program, fall
    2008-fall 2011
Accounting Department Curriculum Committee, member, 1998-2005; chair 2005-2010
Accounting Department Promotion and Tenure Committee, 2005-2006
College of Business Graduate Admissions Appeals Committee, 2000-present
College of Business Ph.D. Alumni Award Committee, 2007-present
College of Business Masters Policy Committee, 2008-2011
College of Business Technology Committee, 2006-2010; 2011-present
College of Business Undergraduate Policy and Curriculum Committee, 2004-2009
University Graduate Policy Committee, 2015-present
University Graduate Policy Subcommittee to Review College of Law, 2015-2016
University Graduate Policy Subcommittee to Review PhD in Risk Management and Insurance,
    Department of Risk Management/Insurance, Real Estate and Legal Studies, 2014-2015
University Graduate Policy Subcommittee to Review PhD in Marketing, Department of
    Marketing, 2007-2008
Partnered with Tribridge to use Microsoft Dynamics AX 2012 in the curriculum
ISACA Academic Advocate for FSU (www.isaca.org)

EDITORIAL SERVICE

Editor and Member of Editorial Advisory and Review Board, *Journal of Information Systems*,
    2017-2019
Editorial Advisory and Review Board, *Journal of Information Systems*, 2006-2016
Associate Editor and Member of Editorial Advisory and Review Board, *International Journal of
    Accounting Information Systems*, 2014-present
Associate Editor and Member of Editorial Advisory and Review Board, *Journal of Emerging
    Technologies in Accounting*, 2011-2014
Editorial Advisory and Review Board, *Journal of Emerging Technologies in Accounting*, 2014-
    present

AD HOC REVIEWER

Journal Reviews
The Accounting Review
Journal of Information Systems
International Journal of Accounting Information Systems
Journal of Emerging Technologies in Accounting
Journal of Accounting Education
Compendium of Classroom Cases and Tools for AIS Applications (C3)
Review of Accounting & Finance
The Service Industries Journal

Conference Reviews

21st annual Americas Conference on Information Systems (AMCIS), 2015
AAA-AIS Section Mid-Year Meeting, 2014
19th annual Americas Conference on Information Systems (AMCIS), 2013
AAA-IS Section Mid-Year Meeting, 2013
SIGASYS 4th annual Pre-ICIS Workshop on Accounting Information Systems, 2012
American Accounting Association Annual Meeting, 2012
17th annual Americas Conference on Information Systems (AMCIS), 2011
16th annual Americas Conference on Information Systems (AMCIS), 2010
American Accounting Association Annual Meeting, 2010
American Accounting Association Annual Meeting, 2009
REA-25: A Celebration of the REA Enterprise Ontology Conference, 2008
International Conference on Information Systems (ICIS), 2008
AAA-SET Section Mid-Year Meeting, 2008
AAA-IS Section Mid-Year Meeting, 2006
Fifth International Research Symposium on Accounting Information Systems, 2004
The University of Waterloo Research Symposium on Information System
        Assurance/International Journal of Accounting Information Systems (conference papers
        to be published in an *IJAIS* supplement), 2003
AAA-IS Section Mid-Year Meeting, 2003
Third International Research Symposium on Accounting Information Systems, 2002
American Accounting Association Annual Meeting, 2002
Ninth Annual AIS Research Symposium, 2002
Second International Research Symposium on Accounting Information Systems, 2001
Fourth Annual AIS Teaching Symposium, 2001

PROFESSIONAL SERVICE

American Accounting Association (AAA) Council Member – Accounting Information Systems
        (AIS) Section Representative, 2015-present
Chair, Awards Committee, Strategic and Emerging Technologies (SET) Section of the AAA,
        2015-2016
Immediate Past President, AIS Section (formerly the IS Section) of the AAA, 2014-2015
Chair, Nominating Committee, AIS section of the AAA, 2014-2015
President, AIS Section of the AAA, 2013-2014
Nominating Committee, AIS Section of the AAA, 2013-2015
Vice President (President-elect), Information Systems (IS) Section of the AAA, 2013
Member of the Awards Committee, IS Section of the AAA, 2012-2013
Immediate Past President, SET Section of the AAA, 2011-2012
Chair, Nominating Committee, SET Section of the AAA, 2011-2012
Meeting Coordinator for 2011 AAA Information Systems Section Midyear Conference
President, SET Section of the AAA, 2010-2011
President-elect, SET Section of the AAA, 2009-2010
Vice President, SET Section of the AAA, 2008-2009
Secretary/Treasurer, Artificial Intelligence/Emerging Technologies (AI/ET, now renamed SET)
        Section of the AAA, 2007-2008

AIS New Scholar Consortium Coordinator, IS Section Midyear Conference, 2008
Chair, Education Committee, AI/ET Section of the AAA, 2006-2007
AIS New Scholar Consortium Coordinator, IS Section Midyear Conference, 2007
Manuscript Co-coordinator, AI/ET Section Midyear Conference held with IS Section, 2007
Chair, AI/ET Section of AAA Outstanding Dissertation Award Committee, 2005-2006
Manuscript Co-coordinator, AI/ET Section Midyear Conference held with IS Section, 2006
Moderator at the AAA IS Section Midyear Conference, 2006
Member of the Research and Publications Committee, IS Section of the AAA, 2004-2006
Coordinator for the Southeast Region, AI/ET Section of the AAAA, 2004-2005
Participant in Ernst & Young Professor Day, Tampa, FL, 2003; Atlanta, GA, 2006 & 2007
Participant in KPMG Professor Day, Atlanta, GA, 2006 & 2007
Moderator at the First Annual Mid-Year Conference of the AAA -- IS Section, 2002
Member-At-Large, IS Section of the AAA, 2000-2001
Member of the Notable Contribution to the Accounting Information Systems Literature Award
        Committee (IS Section of AAA), 2000
Local Arrangements Co-chair for the Second Annual International Research Symposium on
        Accounting Information Systems, 2001
Participant at the Deloitte and Touche Enhancing the Learning Experience Seminar, 2000
Participant at the American Accounting Association New Faculty Consortium, 1999

HONORS AND AWARDS

The Outstanding Service Award (from the AIS Section of the American Accounting Association
        for Outstanding Service as President 2013-2014), 2014
Nominated for Florida State University graduate teaching award, spring 2012
Distinguished Service Award (from the Strategic and Emerging Technologies Section of the
        American Accounting Association for Leadership, Initiative, and Service in Achieving
        the Section's Goals as President 2010-2011), 2011
The Outstanding Service Award (from the IS Section of the American Accounting Association
        for Distinguished Service as 2011 Midyear Meeting Coordinator), 2011
Nominated for Florida State University graduate teaching award, spring 2010
The *Journal of Information Systems* Best Reviewer Award, 2008
The Outstanding Service Award (from the IS Section of the American Accounting Association
        for Distinguished Service as New Scholars Consortium Coordinator), 2007
Florida State University, College of Business, Department of Accounting research grant, summer
        2003
Provost's Faculty Travel Grant to cover travel to present paper at the *24th Annual International
        Conference on Information Systems* (ICIS), Seattle, WA, 2003
The Information Systems Mid-Year Meeting Outstanding Education Paper Award (from the IS
        Section of the American Accounting Association) for "Evaluation of System Security
        Controls: Instructional Resource," 2002
Student Advisor for Florida State University student team (Lee Durrance and David Jedziniak)
        that won "Honorable Mention" in the First Global XBRL (Extensible Business Reporting
        Language) Academic Competition (http://www.xbrleducation.com/competitions.htm),
        2000-2001

First Year Assistant Professor Award, Florida State University Council on Research and
Creativity, 1999
The Information Systems Outstanding Dissertation Award (from the IS Section of the American
Accounting Association), 1999
Michigan State University Doctoral Student Teaching Award, 1997-1998
Michigan State University Accounting Doctoral Fellowship, 1994-1998
Tau Pi Phi (national accounting, business, and economics honor society)
Omicron Delta Kappa (national leadership honor society)

AFFILIATIONS

American Accounting Association (AAA)
Accounting, Behavior and Organizations Section of the AAA
Auditing Section of the AAA
Accounting Information Systems Section of the AAA (formerly known as the Information
Systems Section)
Forensic Accounting Section of the AAA
Management Accounting Section of the AAA
Strategic and Emerging Technologies Section of the AAA (formerly known as the Artificial
Intelligence/Emerging Technologies Section)
Association for Information Systems
Association for Information Systems: Special Interest Group for Accounting Information
Systems
American Institute of Certified Public Accountants
ISACA (Information Systems Audit and Control Association)