

## CURRICULUM VITA

November, 2023

John C. Anderson, Ph.D.

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### Education

Ph.D., Accounting, University of Tennessee - Knoxville, 1987 (minor computer science)  
 M.S., Accounting, University of Missouri - K.C., 1983  
 B.B.A., Accounting, University of Missouri - K.C., 1978

### Professional Experience

University of California, San Diego, Lecturer, 2012 - present  
 University of California, San Diego, Visiting Professor, 2010-2012  
 San Diego State University, Professor, 2001 – 2021, Became Professor Emeritus in 2021  
 Virginia Tech, Associate Professor, 1997- 2001  
 Virginia Tech, Assistant Professor, 1992-1997  
 Arizona State University, Assistant Professor, 1987-1992  
 University of Tennessee, Teaching Assistant, 1983-1986  
 University of Missouri - K.C., Teaching Assistant, 1982-1983  
 Assistant Treasurer, Individual Assurance Co., 1980-1982  
 Computer Programmer Analyst, United Information Systems, 1979  
 Assistant Bank Examiner, Federal Reserve Bank, 1978

### Teaching Activities

#### Graduate:

Managerial Accounting (UCSD IRPS) 2009  
 Government and Not-For-Profit Accounting (UCSD IRPS) 2009  
 (San Diego State University) 2007- present  
 Auditing (San Diego State University) 2010- 2013  
 Financial Accounting, MBA Class (San Diego State University) 2006  
 Accounting Ethics (San Diego State University) 2021 - present  
 Behavioral Accounting Doctoral Seminar (Virginia Tech) 1998 -2000

#### Undergraduate:

Federal Tax Accounting, Corporations (UCSD) 2010- present  
 Auditing (UCSD) 2010 - 2022  
 Intermediate Financial Accounting (UCSD) 2010 - present  
 Financial Accounting (UCSD) 2010 – present  
 Government and Not-For-Profit Accounting (UCSD) 2017 – present  
 (San Diego State University) 2001 - present

Accounting Ethics (San Diego State University) 2021 - present  
 Managerial Accounting (San Diego State University) 2001 - present  
 Accounting Information Systems (San Diego State University) 2001 – 2006  
 (Arizona State University) 1987-1992  
 Introduction to Business Information Systems (Virginia Tech) 1993-2001  
 Personal Computers in Business (Virginia Tech) 1992-1993  
 Managerial Accounting, Principles of Accounting:  
 (University of Tennessee) 1983-1987  
 (University of Missouri, K.C.) 1982-1983

#### Dissertation Committees:

Kelly Richmond, 2000-2001 (Chair), “Measuring Accounting Students’ Moral Reasoning Processes: An Investigation of the Relationship Between Moral Reasoning and Moral Behavior.” Status: Completed in May, 2001.

Jennifer Mueller, 1999-2000 (Chair), "The Effects of Goal Framing on Auditors' Use of a Decision Aid in Environments of Varied Risk." Status: Completed in May, 2000.

Melesa A. Bolt, 1998-1999, "The Social Cognitive Model for Computer Training: An Experimental Investigation." Status: Completed in May, 1999.

Freda McBride, 1997-1998 (Chair), "Memory Bias in the Use of Accounting Information: An Investigation of Affective Responses and Retrieval of Information in Accounting Decision Making." Status: Completed in May, 1998.

#### Other:

Participated in the workshop "Teaching and Learning in Large Groups," provided by the Center for Excellence in Undergraduate Teaching at Virginia Tech, on March 26, 1997.

Provided the workshop "Gender and Differences in Learning," with Dr. Elizabeth Creamer, for the Pamplin College of Business, on March 21, 1997.

### **Research Activities**

#### Refereed Publications:

Anderson, John C., and Rebecca Perols, “Impact of a Specialist and Emphasis of Matter Paragraphs on Jurors’ Assessments of Auditor’s Cybersecurity Attestation”, *Journal of Business and Accounting*, Vol. 16, No. 1, Fall 2023, forthcoming.

Anderson, John C., “Accounting Recruits’ Perceptions of Alternative Work Arrangements and the Effects Upon Formal and Informal Measures of Performance Evaluation”, *Journal of Business and Accounting*, Vol. 13, No. 1, Fall 2020, pp. 22-40.

Anderson, John C., and Hannah E. Smith, “An Analysis of Alternative Work Arrangements to Address the Gender Gap in Public Accounting”, *Journal of Business and Accounting*, Vol. 12, No. 1, Fall 2019, pp. 87-104.

Anderson, John C., and Damon M. Fleming, "Analytical Procedures Decision Aids for Generating Explanations: Current State of Theoretical Development and Implications of Their Use", *Journal of Accounting and Taxation*, Vol. 8, No. 5, 2016, pp. 51-58.

Anderson, John C., and Damon M. Fleming, "Client Ethical Behavior Contrast Effects on Auditors' Evaluations of Real Earnings Management," *Research on Professional Responsibility and Ethics in Accounting*, Vol. 18, 2014, pp. 69-87.

Anderson, John C., S.M. Crocker, and Damon M. Fleming, "Effect of Principles-Based Standards on Auditor-Client Negotiations," *Journal of Business and Behavioral Sciences*, Volume 24, No. 2, 2012, pp. 79-85.

Fleming, Damon M., Steven L. Gill, and John C. Anderson, "Update on Financial Reporting Developments," *Oil & Gas Quarterly*, Volume 59, No. 2, 2010, pp. 267-272.

Anderson, John C., Sudip Bhattacharjee, and Kimberly K. Moreno, "Ethical Earnings Management Training: The Influence of Decision Context Effects," *Research On Professional Responsibility and Ethics in Accounting*, Volume 11, 2007, pp. 63-86.

Anderson, John C., and Jennifer M. Mueller, "The Effects of Experience and Data Presentation Format on An Auditing Judgment," *The Journal of Applied Business Research*, Volume 21, No. 1, 2005, pp. 53-61.

Anderson, John C., Kimberly K. Moreno, and Jennifer M. Mueller, "The Effect of Client vs. Decision Aid as a Source of Explanations upon Auditors' Sufficiency Judgments: A Research Note," *Behavioral Research in Accounting*, Volume 15, 2003, pp. 1-11.

Mueller, Jennifer M. and John C. Anderson, "Decision Aids for Generating Analytical Review Alternatives: The Impact of Goal Framing and Audit Risk Level," *Behavioral Research in Accounting*, Volume 14, 2002, pp.157-177.

Anderson, John C. and Philip M.J. Reckers, "Mitigating Hindsight Bias in Jurors' Evaluation of Auditor Decisions: Considering Alternative Outcomes and the Education of Jurors," *Advances in Accounting*, Volume 16, 1998, pp. 221-237.

Anderson, John C., Marianne M. Jennings, D. Jordon Lowe, and Philip M.J. Reckers, "The Mitigation of Hindsight Bias in Judges' Evaluation of Auditor Decisions," *Auditing, A Journal of Practice and Theory*, Volume 16, No. 2, Fall 1997, pp.20-39.

Anderson, John C., Steven E. Kaplan and Philip M.J. Reckers, "The Effects of Interference and Availability From Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments," *Behavioral Research in Accounting*, Volume 9, Supplement, 1997, pp. 1-20.

Anderson, John C., Marianne M. Jennings, Steven E. Kaplan, and Philip M.J. Reckers, "The Effect of Using Diagnostic Decision Aids for Analytical Procedures on Judges' Liability Judgments," *The Journal of Accounting and Public Policy*, Volume 14, Number 1, Spring 1995, pp. 33-62.

Anderson, John C., Eric N. Johnson, and Philip M.J. Reckers, "Perceived Effects of Gender, Family Structure, and Physical Appearance on Career Progression in Public Accounting: A Research Note," *Accounting, Organizations, and Society*, Vol.19, No. 6, 1994, pp.483-491.

Anderson, John C., D. Jordon Lowe, and Philip M.J. Reckers, "Evaluation of Auditor Decisions: Hindsight Bias Effects and the Expectation Gap," *Journal of Economic Psychology*, Vol. 14, December, 1993, pp. 711-737.

Anderson, John C., Marianne M. Jennings, and Philip M.J. Reckers, "The Presence of Hindsight Bias in Peer and Judicial Evaluation in Public Accounting Litigation," *Tort & Insurance Law Journal*, American Bar Association, Vol. 28, No. 3, Spring, 1993, pp. 461-479.

Anderson, John C., Steven E. Kaplan and Philip M.J. Reckers, "The Effects of Output Interference on Analytical Procedures Judgments," *Auditing: A Journal of Practice and Theory*, Vol. 11, No. 2, Fall, 1992, pp. 1-13.

Anderson, John C. and Steven E. Kaplan, "An Investigation of the Effect of Presentation Format on Auditors' Noninvestigation Region Judgments," *Advances in Accounting Information Systems*, Vol. 1, 1992, pp. 71-88.

Anderson, John C. and Philip M.J. Reckers, "An Empirical Investigation of the Effects of Presentation Format and Personality on Auditor Judgment in Applying Analytical Procedures," *Advances in Accounting*, Vol. 10, 1992, pp. 19-43.

#### Papers at Refereed Conferences:

"Effect of Principles-Based Standards on Auditor-Client Negotiations," at the American Association of Business and Behavioral Sciences 2012 Annual Meeting.

"The Effects of Goal Framing on Auditors' Use of a Decision Aid in Environments of Varied Risk," at the American Accounting Association's Accounting, Behavior, and Organizations Section 2000 Mid-Year meeting.

"The Effects of Interference and Availability From Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments," at the American Accounting Association's Accounting, Behavior, and Organizations Section 1996 Mid-Year meeting.

"The Effect of Using Diagnostic Decision Aids for Analytical Procedures on Judges' Liability Judgments," at the American Accounting Association's Auditing Section 1995 Mid-Year meeting.

"Hindsight Bias in Judges' Evaluation of Auditor Decisions," at the 1995 Swedish Accounting and Auditing Colloquium, Swedish Centre for Accounting and Auditing Research, Umea University.

"The Effects of Error and Non-error Availability Upon Auditor Judgment in Applying Analytical Procedures" at the American Accounting Association 1993 meeting.

External Research Funding:

2009 California State Society of CPA's Grant: "The Effects of Contextual Ethics Training on Auditors' Evaluation of Earnings Management Behavior," Principal Investigator, with Damon M. Fleming

KPMG Peat Marwick Main Research Opportunities in Auditing Grant:

1991 Anderson, John C., with Marianne M. Jennings, and Philip M.J. Reckers

1990 Anderson, John C., with Marianne M. Jennings, Steven E. Kaplan, and Philip M.J. Reckers

1989 Anderson, John C.

Honors and Awards:

American Accounting Association Gender Section's Manuscript Award: 1993

### Professional Service

Reviewer of Research Papers:

Journal of Business and Accounting, 2023 (one), 2022 (one)

Review of Accounting and Finance, 2018 (two)

American Accounting Association, Accounting, Behavior and Organization Meeting, 2018 (one)

American Accounting Association, Ethics Symposium, 2018 (one)

American Accounting Association, Public Interest Section Meeting, 2018 (one)

American Accounting Association Annual Meeting, 2018, Accounting, Behavior and Organization Section (one), Tax Section (two)

American Accounting Association Western Regional Meeting, 2018, Auditing Section (one), Public Interest Section (one)

Received "2017 Outstanding Reviewer Award" from Emerald Publishing for cumulative service as reviewer for *Review of Accounting and Finance*

Review of Accounting and Finance, 2017 (one)

American Accounting Association, Accounting, Behavior and Organization Meeting, 2017 (two)

American Accounting Association, Public Interest Section Meeting, 2017 (two).

American Accounting Association, Accounting, Behavior and Organization Meeting, 2016 (one)

Review of Accounting and Finance, 2016 (two)

Review of Accounting and Finance, 2015 (three).

American Accounting Association; Accounting, Behavior and Organization Meeting, 2015 (three)

American Accounting Association, Western Regional Meeting, 2015 (three)

Review of Accounting and Finance, 2013 (one)

Review of Accounting and Finance, 2011 (two)  
 Advances in Accounting Behavioral Research, 2008 (one)  
 Advances in Accounting, 2007 (one)  
 Advances in Accounting Behavioral Research, 2002 (one)  
 Behavioral Research in Accounting, 2001 (one)  
 Advances in Accounting Behavioral Research, 2001 (one)  
 Advances in Accounting Behavioral Research, 2000 (one)  
 International Journal of Accounting Information Systems, 1999 (one)  
 Journal of Information Systems and American Accounting Association Accounting Information Systems Section's 1999 Annual Research Symposium (one)  
 Behavioral Research in Accounting and American Accounting Association Accounting, Behavior and Organizations Section's 1998 Research Conference (one)  
 Journal of Information Systems and American Accounting Association Accounting Information Systems Section's 1998 Annual Research Symposium (one)  
 National Science Foundation, 1995 (one)  
 Journal of Information Systems and American Accounting Association Accounting Information Systems Section's 1994 Annual Research Symposium (two)  
 Behavioral Research in Accounting and American Accounting Association Accounting, Behavior, and Organizations Section's 1994 Research Conference (one)  
 Journal of Information Systems, 1990 (one)  
 Journal of Accounting, Auditing, and Finance, 1990 (one)  
 Advances in Accounting, 1990 (one)

#### Appearance on Professional Programs:

Discussant at the American Accounting Association (AAA) Public Interest Section Meeting in April, 2017 (one).  
 Discussant at the AAA Accounting, Behavior and Organization Section Meeting in Oct. 2015.  
 Discussant at the AAA Western Regional Annual Meeting in May, 2015 (six).  
 Presented at the American Association of Business and Behavioral Sciences Annual Meeting in February, 2012.  
 Discussant at the AAA Accounting, Behavior, and Organization (ABO) Section Mid-Year Meeting in Oct., 1998.  
 Discussant at the AAA ABO Section Mid-Year Meeting in May, 1997.  
 Presented at the AAA ABO Section Mid-Year Meeting in June, 1996.  
 Presented at the AAA Auditing Section Mid-Year Meeting in Jan., 1995.  
 Presented at the Swedish Accounting and Auditing Colloquium, Swedish Centre for Accounting and Auditing Research, Umea University, in Feb., 1995.  
 Presented at the American Accounting Association's Annual Meeting in Aug., 1993.

#### Other:

Faculty Advisor for Beta Alpha Psi, 1997– 2000 (received Superior Chapter Award for 1997-1998 and 1998-1999).

#### Extension Presentations:

Presented at the 1997 Accounting and Auditing Conferences in Roanoke and Norfolk, Va  
"Making Effective Financial Statement Presentations with Excel and Power Point."

Presented at the December 6, 1997 Transfer Conference at Virginia Tech: "Introduction to Business Information Systems at Virginia Tech."

Presented at the 1996 Accounting and Auditing Conferences in Roanoke and Norfolk, Va  
"Accounting on the World Wide Web," with Sam Hicks.

#### Committees:

SDSU University: Senate University Resources Planning Committee (University Budget Committee): 2006- 2021

#### SDSU College:

Elected to Retention, Tenure, and Promotion Committee: 2002- 2004, 2009- 2011,  
Chair 2018-2020

Elected to Graduate Fee Grant Committee: 2015 - 2021

Elected to Professional Development Committee: 2008 - 2012

Program Assurance Committee: 2012- 2013

Assessment Committee: 2010- 2012

Associate Dean Review Committee: 2008 - 2009

Volunteer on Ad Hoc Committee on Strategic Goals for Steering Committee: 2004-2005

#### SDSU Department:

Retention, Tenure, and Promotion Committee: 2001 - 2022

Post-Tenure Review Committee, 2015 - 2017

Professional Leave Committee 2005 – 2007, 2014 – 2017

Alumni Event Planning: 2014

Assessment Coordinator, 2012 - 2013

Curriculum Assessment Committee 2006 - 2012, Chair 2010-2011

Scholarship Committee: 2005 - 2010

Director Evaluation Committee: 2004 - 2005

Undergraduate Curriculum Committee: 2001- 2006

#### Virginia Tech Department:

Doctoral Committee: 1993-2001

Accounting & Auditing Conference Committee, 1992 - 2001

Seminar Committee: 1995 - 1997 (Chair 1996 - 1997)

Undergraduate Curriculum Committee: 1992 – 1993

Professional Memberships

American Accounting Association (1987 - 2021):

Tax Section

Auditing Section

Accounting, Behavior and Organizations Section

Government & Not-for-Profit Section

Public Interest Section

Information Systems and MAS Section

Gender Issues and Work Balance Section

Diversity Section