

Marcus R. Brooks, Ph.D., CPA

University of California San Diego
Rady School of Management
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Education

Doctor of Philosophy (PhD) in Business Administration
Major: Accounting
University of Texas at San Antonio, 2014.

Master of Accountancy (MAcy)
Texas State University, 2008.

Bachelor of Business Administration (BBA), cum laude
Major: Accounting
Texas State University, 2008.

Licensures and Certifications

Certified Public Accountant [CPA], Texas State Board of Public Accountancy.
(October 2009 - Present).

Experience

Academic

Assistant Teaching Professor, Rady School of Management, University of California San Diego. (July 2024 – Present).

Assistant Professor of Accounting, Lamden School of Accountancy, San Diego State University. (July 2020 – August 2024).

Assistant Professor of Accounting, University of Nevada, Reno.
(January 2015 - June 2020).

Graduate Assistant, The University of Texas at San Antonio.
(August 2010 - August 2014).

Professional

Gas Accounting Analyst, Direct Energy. (April 2009 - July 2010).

Audit Associate, Deloitte. (September 2008 - April 2009).

Professional Memberships

National Association of Black Accountants, Inc. (April 20, 2022 - Present).

California Society of CPAs (CalCPA). (August 2020 - Present).

American Accounting Association (AAA). (August 2010 - Present).

The PhD Project. (August 2010 - Present)
American Institute Of Certified Public Accountants. (Aug 2010 - July 2020).
Beta Alpha Psi (BAP). (August 2016 - June 2018).

Professional Development Activities Attended

Conference Attendance, "2023 American Accounting Association Annual Meeting," American Accounting Association, Denver, CO, United States. (August 7, 2023 - August 9, 2023).

Conference Attendance, "2022 Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections," American Accounting Association, San Antonio, TX, United States. (October 28, 2022 - October 29, 2022).

Conference Attendance, "2022 American Accounting Association Annual Meeting," American Accounting Association, San Diego, CA, United States. (July 29, 2022 - August 3, 2022).

Conference Attendance, "2021 American Accounting Association Annual Meeting," American Accounting Association. (August 2, 2021 - August 5, 2021).

Conference Attendance, "The PhD Project Accounting Doctoral Students & Faculty Alumni Associations Conference – Virtual," The PhD Project. (July 29, 2021 - July 30, 2021).

Continuing Education Program, "CPA Evolution Model Curriculum Launch," American Institute of Certified Public Accountants, National Association of State Boards of Accountancy, American Accounting Association. (June 15, 2021 - June 16, 2021).

Continuing Education Program, "SDSU Flexible Course Design Summer Institute," San Diego State University, San Diego, CA, United States. (June 8, 2020 - June 26, 2020).

Awards and Honors

2023 NABA Chapter President of the Year - Western Region, NABA, Inc.

2023 Assigned Time for Exceptional Service, SDSU.

2018 College of Business Excellence in Teaching Award, University of Nevada.

New Faculty Consortium, AAA, Deloitte and J. Michael Cook Foundation.

Doctoral Student Consortium, AAA, Deloitte and J. Michael Cook Foundation.

2010 – 2014 KPMG Foundation Minority Doctoral Scholarship Recipient.

Teaching Experience

San Diego State University

ACCTG 431: Auditing

ACCTG 530: Ethics in Accounting

University of Nevada, Reno

ACC 201: Financial Accounting

ACC 202: Managerial Accounting

ACC 405: Cost Management and Control (i.e., Cost Accounting)

ACC 475/675: Ethics and Professional Responsibility in Accounting

ACC 750: Financial Statement Analysis

University of Texas at San Antonio

ACC 2301: Principles of Financial Accounting

Published Scholastic Contributions

Brooks, M. R., Hairston, S. A., Njoroge, P. K., Ryou, J. W. (2020). Does the Presence of General Counsel in Top Management Affect Audit Effort and Audit Outcomes? *Accounting Horizons*, 34(3), 39-59.

<https://doi.org/10.2308/HORIZONS-17-169>

Brooks, M. R., Hairston, S. A., Harter, C. (2020). Does Manager Ability Influence the Classification of Lease Arrangements? *Journal of Applied Accounting Research*, 21(1), 19-37. <https://doi.org/10.1108/JAAR-02-2019-0028>

Bergner, J., Brooks, M. R., Guragai, B. (2019). Examining the Decision to Opt In versus Opt Out of Section 107 of the JOBS Act of 2012: Determinants and Consequences. *Accounting and Finance Research*, 8(2), 108-120.

Brooks, M. R., Hairston, S. A. (2019). Derivative accounting and financial reporting quality: A review of the literature. *Advances in Accounting*, 44(March), 81-94. <https://doi.org/10.1016/j.adiac.2018.10.003>

Bergner, J., Brooks, M. R. (2017). The Efficacy of Using Monopoly to Improve Undergraduate Students' Understanding of the Accounting Cycle. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 20, 33-50. <https://doi.org/10.1108/S1085-462220170000020003>

Brooks, M. R., Weber, J., Wong, J. A. (2016). *Imminent Changes to Corporate Social Responsibility Reporting* (6th ed., vol. 86, pp. 58-63). The CPA Journal.

Presentations

Brooks, M. R. (Author & Presenter), 2021 American Accounting Association Annual Meeting, "Does Financial Reporting Quality Influence Audit Effort and

- Outcomes in the Presence of General Counsel in Top Management," American Accounting Association, Virtual Presentation. (August 5, 2021).
- Hairston, S. A. (Author & Presenter), Brooks, M. R. (Author), American Accounting Association Diversity Section Meeting, "Does Managerial Ability Influence the Choice of Lease Arrangements?," American Accounting Association, Atlanta, GA, United States. (October 27, 2018).
- Brooks, M. R., 2016 American Accounting Association Annual Meeting, "Examining the Association Between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level," American Accounting Association, New York, NY, United States. (August 8, 2016).
- Brooks, M. R., 2015 American Accounting Association Annual Meeting, "Examining the Association Between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level," American Accounting Association, Chicago, IL, United States. (August 12, 2015).
- Brooks, M. R., 2015 American Accounting Association Annual Meeting, "Going Concern Audit Reporting and Subsequent Earnings Management," American Accounting Association, Chicago, IL, United States. (August 12, 2015).
- Brooks, M. R., 2013 American Accounting Association Annual Meeting, "The Effects of the UEFA Financial Fair Play Regulation on Earnings Management in the European Football Industry," American Accounting Association, Anaheim, CA, United States. (August 6, 2013).

SERVICE

University Service

- SDSU Faculty Advisor, Black Business Society (BBS). (January 26, 2022 - Present).
- SDSU Committee Member, Diversity, Equity & Inclusion Committee. (August 20, 2021 - Present).
- SDSU Committee Member, Undergraduate Curriculum Committee. (August 20, 2020 - Present).
- SDSU Committee Member, Faculty Recruiting Committee. (June 1, 2022 - May 2023).
- SDSU Task Force Member, Diversity Initiative Task Force. (August 20, 2020 - June 30, 2021).
- UNR Accounting Advisor. (2015-2020).
- UNR Accounting Department Personnel Committee. (2015-2020).
- UNR Accounting Department Search Committee. (2015-2020).
- UNR Accounting Department Curriculum Committee. (2015-2020).
- UNR Financial Literacy and Money Management for Student Athletes (2018-2020).
- UNR Beta Alpha Psi Co-Faculty Advisor. (2016-2017).

Professional Service

Officer, President/Elect/Past, The PhD Project Faculty Alumni Association Planning Committee. (July 31, 2022 - August 6, 2023).

Vice President, The PhD Project Faculty Alumni Association Planning Committee. (July 30, 2021 - July 31, 2022).

Public Service

Officer, President/Elect/Past, National Association of Black Accountants San Diego Professional Chapter, San Diego, CA. (December 28, 2022 - Present).