

GALEN R. SEVCIK

Director, School of Accountancy
J. Mack Robinson College of Business
Georgia State University
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EDUCATION

Ph.D., Accounting, University of Minnesota, 1991

M.B.A., Accounting and Finance, University of Minnesota, 1980

B.A., Mathematics, Carleton College, 1975

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (Minnesota- Inactive)

Certified Management Accountant

PROFESSIONAL EXPERIENCE

| | |
|---------------|--|
| 1979-1981 | FMC Corporation: Financial Analyst |
| 1980-1983 | University of Minnesota: Adjunct Lecturer |
| 1981-1983 | University of St. Thomas: Adjunct Lecturer |
| 1982-1983 | Coopers and Lybrand: Auditor and Consultant |
| 1983-1984 | Macalester College: Adjunct Lecturer |
| 1983-1985 | University of Minnesota: Instructor |
| 1985-1990 | University of Minnesota: Teaching Assistant |
| 1991-1997 | University of Arizona: Assistant Professor |
| 1996 (Spring) | University of Texas at Austin: Visiting Professor |
| 1997-2001 | Georgia State University: Assistant Professor |
| 2001-2006 | Georgia State University: Associate Professor |
| 2005-2006 | Interim Director of Georgia State University's School of Accountancy |
| 2006 to 2018 | Director of Georgia State University's School of Accountancy |

2006 to Present Georgia State University: Full Professor

PUBLICAITONS: REFERREED SCHOLARLY

Dickhaut, John, Ann Martin, David Senkow and Galen Sevcik. 1993. The Price/Quantity Sealed Bid/Offer Auction with Pro Rata Rationing: Experimental Evidence. *The Economic Journal*, Volume 103 (Number 418): 547-569.

Schatzberg, Jeff and Galen Sevcik. 1994. A Multi-Period Model and Experimental Evidence of Independence and "Low Balling. *Contemporary Accounting Research*, Volume 11 (Number 1): 137-174.

Schatzberg, Jeff, Brian Shapiro and Galen Sevcik. 1996. Exploratory Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results. *Behavioral Research in Accounting*, Volume 8 (Supplement): 173-195.

Calegari, Michael, Jeff Schatzberg and Galen Sevcik. 1998. Experimental Evidence of Differential Auditor Pricing and Reporting Strategies. *The Accounting Review*, Volume 73 (Number 2): 255-275.

Waller, William, Brian Shapiro and Galen Sevcik. 1999. Do Cost-Based Pricing Biases Persist in Laboratory Markets? *Accounting, Organization and Society*, Volume 24 (Issue 8): 717-739.

Mayhew, Brian, Jeff Schatzberg and Galen Sevcik. 2001. The Effects of Accounting Uncertainty and Auditor Reputation on Auditor Independence. *Auditing: A Journal of Practice and Theory*, Volume 20 (Number 2): 49-70

Checchi, Ricardo, Galen Sevcik, Karen Loch and Detmar Straub. December 2002. Development of an Instrument to Measure the Impact of Government ICT Policies and Cultural Beliefs on Economic and Social Outcomes. *Proceedings of the Information and Communications Technologies and Development Conference*, Kathmandu, Nepal.

Meso, Peter, Ricardo Checchi, Galen Sevcik, Karen Loch and Detmar Straub. April 2003. Bounded Rationality and Sectoral Differences in Diffusion of National IT Policies. *Proceedings of the IFIP WG 9.4 – 2003 Conference*, Athens, Greece.

Mayhew, Brian, Jeff Schatzberg and Galen Sevcik. 2004. Entrepreneur Choice of Auditor and Retained Ownership in IPO Markets: Experimental Evidence. *Contemporary Accounting Research*, Volume 21 (Number 1): 89-130.

Schatzberg, Jeff, Galen Sevcik, Brian Shapiro, Linda Thorne and Olusegun Wallace. 2005. A Reexamination of Behavior in Experimental Audit Markets: The Effects of Moral Reasoning and Economic Incentives on Auditor Reporting and Fees. *Contemporary Accounting Research*, Volume 22 (Number 1): 229-264.

Meso, Peter, Ricardo Checchi, Galen Sevcik, Karen Loch and Detmar Straub. 2006. Knowledge Spheres of Influence and Diffusion of National IT Policies. *Electronic Journal of Information Systems in Developing Countries*, Volume 23 (Number 3): 1-16.

Checchi, Ricardo, Karen Loch, Sherif Kamel, Galen Sevcik and Detman Straub. June 2008. Development of an Instrumentation for Measuring ICT Policies Outcomes and Culture.

Proceedings of the Ninth Annual Global Information Technology Management Association (GITMA) World Conference, Atlanta, Georgia.

Checchi, Ricardo, Karen Loch, Sherif Kamel, Galen Sevcik and Detmar Straub. June 2008. Stakeholders and National ICT Policies: Theorizing about Policy Impacts in Egypt. *Proceedings of the Ninth Annual Global Information Technology Management Association (GITMA) World Conference, Atlanta, Georgia.*

Checchi, Ricardo, Karen Loch, Detmar Straub, Galen Sevcik and Peter Meso. 2011. National ICT Policies and Development: A Stage Model and Stakeholder Theory Perspective. *Journal of Global Information Management*, Vol. 20, No. 1 (January-March, 2012: 52-79).

PUBLICATIONS: REFEREED PROFESSIONAL/PRACTITIONER

Hirst, Eric and Galen Sevcik. 1996. Analyzing Income Tax Disclosures. *The Journal of Financial Statement Analysis*, Volume 2 (Number 1): 74-88.

Petter, Stacie, Galen Sevcik and Detmar Straub, 2005. Transferring Knowledge to the Developing World. In *Encyclopedia of Information Science and Technology*, M. Khosrow-Pour (ed.), Idea Group Publishing, Harrisburg, PA: 1-5.

PUBLICATIONS: NON-REFEREED

Scheumann, Jon and Galen Sevcik. 2000. Moving from Controller to Partner: Are We Making Progress? Excepts cited in *Strategic Finance* (May 2000) and CPA Journal (July 2000).

EXTERNALLY FUNDED RESEARCH PROJECTS

- 2001-3 National Science Foundation Grant (\$390,000). Information Technology Transfer to Egypt – A Process Model for Developing Countries. Co-principal investigator.
- 2004 National Science Foundation Grant (\$30,000). US-Egypt Workshop in Cairo: Advancing Theory on National IT Policy. Principal investigator.
- 2005 International Strategic Initiatives Grant (\$9,000). IT Transfer in Sub-Saharan Africa: The Role of National IT Policy and Culture. Co-principal investigator.

PRESENTATIONS

"The Price/Quantity Sealed Bid/Offer Auction with Pro Rata Rationing: Experimental Evidence," with John Dickhaut, Ann Martin, and David Senkow. Meeting of the Public Choice Society of the Economic Science Association, Orlando, Florida. March 1989.

"The Relative Performance of Pro Rata Rationing and Double Auctions in Risky and Riskless Settings: Experimental Evidence," with John Dickhaut. Meeting of the Western Economic Association International, San Diego, California. August 1990.

"The Relative Performance of Pro Rata Rationing and Double Auctions in Risky and Riskless Settings: Experimental Evidence," with John Dickhaut. Meeting of the Public Choice Society of the Economic Science Association, Tucson, Arizona. October 1990.

"Informed Traders and Market Maker Behavior: Experimental Evidence." Meeting of the Public Choice Society of the Economic Science Association, Tucson, Arizona. October 1991.

"The Price/Quantity Sealed Bid/Offer Auction with Pro Rata Rationing: Experimental Evidence", with John Dickhaut, Ann Martin, and David Senkow. Annual meeting of the American Accounting Association, Washington, D.C. August 1992.

"Exploratory Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results," with Jeff Schatzberg and Brian Shapiro. ABO Research Conference, Orlando, Florida. August 1995.

"Experimental Evidence of Differential Auditor Pricing and Reporting Strategies" with Jeff Schatzberg and Mike Calegari. Mid-year AAA Auditing Conference in San Antonio. January 1996.

"Auditor Choice and Retained Ownership in the Market for New issues: Experimental Evidence" with Brian Mayhew and Jeff Schatzberg. Annual meeting of the American Accounting Association in San Diego. August 1999.

"The Effects of Accounting Uncertainty and Auditor Reputation on Auditor Independence," with Brian Mayhew and Jeff Schatzberg. Mid-year AAA Auditing Conference in Newport Beach. January 2000.

"An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and Moral Reasoning," with Jeff Schatzberg, Brian Shapiro, Linda Thorne and Olusegun Wallace. International Symposium on Auditing Research in Maastricht, Netherlands. July 2000.

"An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and Moral Reasoning," with Jeff Schatzberg, Brian Shapiro, Linda Thorne and Olusegun Wallace. Annual meeting of the American Accounting Association in Philadelphia. August 2000.

"Experimental Economics-Based Auditing Research." Mid-year AAA Auditing Conference in Huntington Beach, California. January 2003.

"An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and Moral Reasoning," with Jeff Schatzberg, Brian Shapiro, Linda Thorne and Olusegun Wallace. Joint research conference: Robinson College of Business of Georgia State University and IAE of the Sorbonne University. May 2005.

SUPERVISION OF DOCTORAL DISSERTATIONS

Todd Sayre, 1994. "Moral Hazard in Auditing Compensation: Experimental Results." Member of committee. University of Arizona.

Michael Calegari, 1996. "The Impact of Capital Gains Taxation on Asset Prices, Realization Behavior, and Trading Volume." Member of committee. University of Arizona.

Brian Mayhew, 1997. "Reputation Building and the Demand for Auditing." Member of committee. University of Arizona.

Scott Butterfield, 2002. “Deterrence Theory and Tax Compliance: The Impact of a Reduction in IRS Enforcement Activities.” Member of committee. Georgia State University.

Kathryn Epps, 2002. “Determinants of Information Acquisition and Processing in Concurring Partner Review.” Member of committee. Georgia State University.

Natalia Kotchetova, 2002. “An Analysis of Client’s Strategy Content and Strategic Process: Impact on Risk Assessment and Audit Planning.” Member of committee. Georgia State University.

Drew Newman, 2009. “The Behavioral Effect of Cost Targets on Managerial Cost Reporting Honesty.” Member of committee. Georgia State University.

Julie Petherbridge, 2010. “Does the PCAOB Inspection Influence Auditors’ Internal Audit’ Reliance Decisions?” Member of committee. Georgia State University.

FELLOWSHIPS AND AWARDS

1985-86 American Accounting Association Doctoral Consortium Fellow

1985-89 University of Minnesota's Price Waterhouse Fellowship

1989-90 Research Contributions Award from Department of Accounting, University of Minnesota

1990 University of Minnesota's Carlson School of Management Thesis Fellowship

1991-96 University of Arizona's College of Business and Public Administration Summer Competitive Grant Recipient

1993 University of Arizona Small Grants Program Recipient

1991-92 University of Arizona's College of Business and Public Administration Teaching Distinction List

1994 Finalist for Arizona Society of CPAs' Excellence in Teaching Award

1994 MBA Faculty of the Year – University of Arizona

1997 MBA Faculty of the Year – University of Arizona

1997 Georgia State University’s School of Accountancy (Program for Applied Accounting Research) Research Grant

1999 Georgia State University’s School of Accountancy (Program for Applied Accounting Research) Research Grant

2000 Finalist for Excellence in Teaching Award in Robinson College of Business of Georgia State University

2002 McLaughlin Prize for Research in Accounting Ethics from the Steed School of Accounting at the University of Oklahoma. Received for “An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic

Incentives and Moral Reasoning,” with Jeff Schatzberg, Brian Shapiro, Linda Thorne and Olesugun Wallace

- 2003 Georgia State University’s Robinson College of Business Summer Research Grant
- 2004 Georgia State University’s Robinson College of Business Summer Research Grant
- 2007 Professional MBA Teaching Award – Georgia State University
- 2008 Professional MBA Teaching Award – Georgia State University
- 2010 Professional MBA Teaching Award – Georgia State University
- 2011 Professional MBA Teaching Award – Georgia State University
- 2014 Outstanding Commitment and Excellence Award from the School of Accountancy student organizations

COURSES TAUGHT

- Introductory Financial Accounting (undergraduate)
- Introductory Managerial Accounting (undergraduate)
- Cost/Managerial Accounting (undergraduate)
- Intermediate Financial Accounting (undergraduate)
- Financial and Business Analysis (undergraduate and graduate)
- Financial Accounting for MBAs (graduate)
- Managerial Accounting for MBAs (graduate)
- Strategic Cost Management (graduate)
- Auditing (undergraduate)
- Doctoral Seminar in Managerial Accounting (graduate)

CONTINUING EDUCATION ACTIVITIES

University of Arizona's Executive Development Program for Hughes Electronics, Inc. Spring 1997. Taught course in financial accounting and analysis.

“Using Cost Information for Decision-Making and Control.” Delivered to middle-managers at Scientific Atlanta. June 2002.

“Internal Control Documentation and Reporting: Pursuant to the Requirements of Section 404 of the Sarbanes-Oxley Act of 2002.” Team-taught with Audrey Gramling (Georgia State University). Delivered to industry, public accounting, and legal professionals in two-day programs. July, August, September and October 2003 and January and October 2004.

“What You and Your Students Need to Know about Section 404 of the Sarbanes-Oxley Act of 2002.” Team-taught with Audrey Gramling (Georgia State University). Annual meeting of the American Accounting Association in Orlando. August 2004.

“Advanced Management Program in Enterprise Risk Management” – four-week program offered by the Center for Enterprise Risk Management and Assurance Services. Team-taught with multiple professors. May, August and November 2004 and February 2005.

“What You and Your Students Need to Know about Sections 302 and 404 of the Sarbanes-Oxley Act of 2002.” Team-taught with Audrey Gramling (Kennesaw State University). Annual meeting of the American Accounting Association in San Francisco. August 2005.

“Business Accreditation Seminar.” AACSB International Seminar in Seattle. October 2005.

“Assessment Seminar.” AACSB International Seminar in Tampa. November 2005.

“Maintenance of Accreditation Seminar.” AACSB International Seminar in San Diego. February 2006.

“Accounting Accreditation Seminar.” AACSB International Seminar in San Antonio. February 2006.

“Effectively Leading Change and Faculty Performance in Your Role as Department Chair.” AACSB International Seminar in Tampa. April 2006.

“What You and Your Students Need to Know about Sections 302 and 404 of the Sarbanes-Oxley Act of 2002.” Team-taught with Audrey Gramling (Kennesaw State University). Annual meeting of the American Accounting Association in Washington, D.C. August 2006.

SERVICE ACTIVITIES – UNIVERSITY OF ARIZONA

Accounting Department:

Faculty Governance Committee, Member [1993-1997]

Workload Committee, Member [1995]

Eller College of Management:

Graduate Professional Programs Committee, Member [1993-1997]

Executive Education Advisory Committee, Member [1994-1997]

MBA Program Implementation Committee, Member [1993-1997]

Search Committee for Associate Dean of Eller School of Management, Member [1994]

Search Committee for Graduate Placement Coordinator, Member [1995]

Guest speaker in Berger Entrepreneurship Program [1997]

Judge in Berger Entrepreneurship Program competition [1997]

SERVICE ACTIVITIES – GEORGIA STATE UNIVERSITY

School of Accountancy:

Assessment Committee for Master of Professional Accountancy Program, Member [1999]

Recruiting Committee, Member [1999-2000]

Technology Committee, Member [1999]

Recruiting Committee, Member [1999-2000, 2002]

Committee to Assess and Rank Journal Quality, Member [2000]

Project 2001 Committee, Member [1999-2001]

Coordinator for Master in Professional Accountancy Program [2001-2004, 2018-present]

Graduate Programs Committee, Member [2001-2005]

Controller Roundtable, Director [2001-2004]

Doctoral Committee, Member [2001-10]

Doctoral Committee, Director [2004-2006]

Southeast Summer Accounting Research Conference Committee, Member [2003]

Faculty advisor for Graduate Certificate in Accountancy Program [2000-2003]

Coordinator for MBA core course in managerial accounting [2000-2004]

Peer reviews of teaching: Carol Springer, Bert Richards, and Ron Barden [2001]

Faculty Advisor for Graduate Certificate in Accountancy [2001-2004]

Financial Reporting Conference Committee, Member [2005-11]

Promotion and Tenure Committee [2001-5, 2018-present]

SOA Advisory Council Member (2005-present]

SOA Executive Committee (2019-present}

J. Mack Robinson College of Business:

Teaching Portfolio Project Committee, Member [1999]

Associate for the Center for Teaching and Learning [1999-2006]

MBA Steering Committee, Member [2002-2005]

Center for Global Business Leadership, Member [2002-Present]

Faculty Development Committee, Chair [2004-2005]

Faculty Development Committee, Member [2004-2006]

Executive Committee, Member [2005-Present]

Faculty Recognition Award for Research, Member [2005-2006]

Faculty Recognition Award for Teaching, Member [2007-Present]

Financial Leadership Network (FLN), Member [2008-Present]

Center for the Economic Analysis of Risk (CEAR)

Strategic Planning Committee [2008]

Governance Committee [2009-Present]

UNIVERSITY

Committee for the Triennial Review of Provost [2018]

College Workload Review Committee [2018]

SERVICE ACTIVITIES - EXTERNAL

Discussant at annual meetings of American Accounting Association [1991 and 1998]

Editorial Board of *Auditing: A Journal of Practice and Theory* [2003-2005]

Ad hoc reviewer for:

The Accounting Review

Contemporary Accounting Research

Research in Experimental Economics

Auditing: A Journal of Practice and Theory

Issues in Accounting Education

Western Regional Meeting of the American Accounting Association

Annual Meeting of the American Accounting Association

Deloitte Wildman Award Committee [2012-13, 2013-14]

Participant in panel session of “The Role of the Controller: Leading the Finance Organization to Improve Business Performance” presented by Georgia State University and Gunn Partners [2000]

Presentation about School of Accountancy to Southside Chapter of Georgia Society of CPAs [2003]

Presentation about Sarbanes-Oxley Act Requirements Regarding Internal Controls to Buckhead Chapter of Georgia Society of CPAs [2003]

Presentation about Sarbanes-Oxley Act Requirements Regarding Internal Controls to CERMAS Roundtable [2004]

Presentation about Sarbanes-Oxley Act Requirements Regarding Internal Controls to CFO Roundtable [2004]

External Evaluator of faculty members for:

American University in Cairo [2011]

Florida International University [2018]

HEC Paris [2011]

University of Kentucky [2014]

University of Massachusetts – Boston [2010]

University of Missouri – St. Louis [2008, 2010]

University of Texas – Arlington [2013]

AACSB Accounting Review Team

University of Kansas [November 2012]: Accounting Member

Florida International University [January 2013]: Accounting Member

University of Texas – Arlington [February 2016]: Accounting Chair

University of Alabama at Birmingham [September 2016]: Accounting Chair

Florida State University [February 2018]: Accounting Chair

PROFESSIONAL AFFILIATIONS

American Accounting Association

American Institute of Certified Public Accountants

Minnesota Board of Accountancy

ADMINISTRATIVE ACCOMPLISHMENTS

Detailed below are some key administrative accomplishments of the School of Accountancy (SOA) in the J. Mack Robinson College of Business (RCB) at Georgia State University (GSU) during my time as Director of the SOA since July 2005. These accomplishments reflect the efforts of many faculty members, staff, students, and other SOA and RCB stakeholders.

- **Introduced Master of Professional Accountancy (MPA) program in Buckhead.** The SOA was often approached by working professionals with undergraduate degrees in business other than accounting that wanted to switch career paths to an accounting-related field. In response, the SOA developed a lock-step cohort version of our MPA program to meet the needs of these working professionals. The program is premium priced and delivered at the RCB's Buckhead Center, a state of the art facility in the heart of Atlanta's most vibrant business location. Since the launch of the program in fall 2012, the program has generated a profit of approximately \$1,800,000.
- **Transitioned the Master of Taxation (MTX) program to Buckhead.** The SOA's MTX program of ten tax courses has a long history of producing quality tax professionals. Beginning in fall 2012, the MTX program became a premium priced program and was moved to the RCB Buckhead Center. The profit generated from the program is approximately \$900,000.
- **Coordinated the SOA's successful maintenance of accreditation by the American Assembly of Collegiate Schools of Business (AACSB).** The SOA successfully maintained accreditation in Spring 2010 and Spring 2015. This achievement reflected continuous improvement and/or maintenance of quality in all AACSB accreditation-related areas including assurance of learning, faculty sufficiency, and program quality.
- **Created new student organizations.** The SOA student body is large (approximately 600 undergraduate accounting major students, 220 MPA students, and 80 MTX students) and very diverse. In order to further enhance the professional development of these students, student chapters were created in the following: Association of Latino Professionals in Finance and Accounting (ALPFA) and Ascend (Pan-Asian organization for business professionals in North America).
- **Increased activities and coordination of student organizations.** In addition to ALPFA and Ascend, the SOA also has student chapters of Beta Alpha Psi (BAP), the National Association of Black Accountants (NABA), and Tau Alpha Chi (TAC). The chapters have increased the number and quality of activities and accomplishments as well as coordinated many activities to more efficiently interface with the firms.
- **Improved the rigor, quality, and placements of the SOA PhD program.** In recent years, the SOA has provided more financial support for PhD students, particularly in the form of research assistantships. In addition, more coursework in accounting research was added to the curriculum, a second-year paper was introduced, and comprehensive exams were moved up. Partly due to these changes, student placements have improved and SOA doctorates have accepted positions at University of Alabama, Auburn University, Bentley University, Central Michigan University, Florida International University, University of Pittsburgh, and University of South Carolina.
- **Increased financial support for SOA students.** Large percentages of SOA students are first-generation college students and receive Pell grants. The SOA has increased the merit-based number of and total amounts of financial support in recent years. The added financial support has come in the form of scholarships and student (teaching, research, and administrative) assistantships funded considerably by SOA allocations of profits

generated in the Buckhead MPA and MTX programs as well as SOA Advisory Council contributions.

- **Contributed to the formation of the Center for the Economic Analysis of Risk (CEAR).** With funding from GSU, CEAR was created in 2008. Housed in the RCB's Department of Risk Management & Insurance, CEAR has formal ties with the SOA and the Department of Finance from RCB, the Department of Economics from the Andrew Young School of Policy Studies, and the Federal Reserve Bank of Atlanta. CEAR provides support to SOA faculty and doctoral students. As Director of the SOA, I served on the CEAR Strategic Planning Committee at formation and currently serve on the CEAR Governance Committee.
- **Contributed to the formation of the Financial Leadership Network (FLN).** The FLN was formed to foster and promote the professional development of leaders among the ranks of Atlanta-area finance executives at major corporations. Councils within the FLN include CFO Council, Controllers Leadership Council, Financial Planning & Analysis Council, Risk Managers Leadership Council, and Treasures Leadership Council. As Director of the SOA, I am a member of the FLN governing body.
- **Executed successful recruitment of SOA faculty and part-time instructors.** For the academic year 2015-16, the SOA employed 25 full-time faculty members, 12 part-time instructors, and nine doctoral students teaching classes to deliver classes. The shortage of new accounting doctorates combined with faculty departures makes recruiting new full-time faculty a constant challenge. In the past three years, the SOA has hired ten new tenure-track faculty members with doctorates from Bocconi University, Florida State University, University of Illinois, Indiana University, Michigan State University, University of South Carolina, University of Tennessee, and University of Alabama. The research productivity of the SOA faculty in premier accounting journals has never been higher. The SOA has also hired part-time instructors with impressive professional positions (e.g., Director of Internal Audit at SunTrust Banks, Chief Division Counsel for the Atlanta office of the FBI, and tax partners in the Atlanta offices of E&Y and PwC).