

**Jacqueline L. Reck**

James E. Rooks and C. Ellis Rooks Distinguished Professor of Accounting  
School of Accountancy  
University of South Florida  
4202 East Fowler Ave., BSN 3403  
Tampa, FL 33620-5500  
e-mail: JRECK@coba.usf.edu

Teaching and Research Interests

Teaching interests are primarily financial and government-nonprofit accounting.  
Research interests include government accounting/auditing, accounting information systems, and the reporting and use of financial information by entities.

Education

Ph.D. Accountancy, University of Missouri-Columbia, August 1996  
M.Acc., Accountancy, University of South Florida, 1989  
B.S., Accountancy, University of South Florida, 1988  
B.S., Education and Dietetics, North Dakota State University

Academic Experience

Professor, University of South Florida, June 2009  
Associate professor, University of South Florida, August 2003 to May 2009  
Assistant professor, University of South Florida, August 1997 to May 2003  
Visiting assistant professor, University of South Florida, August 1996 through May 1997  
Instructor, University of South Florida, August 1989 through May 1992

Courses taught:

Principles of Financial Accounting  
Principles of Managerial Accounting  
Intermediate I Financial Accounting  
Governmental Accounting and Budgeting  
Nonprofit Organization Accounting (fifth year [graduate] course)  
Development of Accounting Thought (MAcc course)  
Integrative Accounting Seminar (MAcc course)  
Financial Reporting and Professional Issues (MAcc course)  
International Financial Reporting Issues (MAcc course)  
Financial Accounting Seminar for Ph.D. students

Professional Qualifications and Affiliations

American Accounting Association  
Government Nonprofit Section  
Financial Accounting and Reporting Section  
Information Systems Section  
American Institute of Certified Public Accountants  
Association of Government Accountants  
Government Finance Officers Association  
Certified Public Accountant (Florida)  
Beta Gamma Sigma

## Refereed Published Research

Reck, J. L., E. R. Wilson, and O. Schiffel. 2009. "The Impact of Full-Accrual Accounting Information in Pricing Municipal Bonds." *Research in Governmental and Nonprofit Accounting*, volume 12.

El-Masry, E. E. and J. L. Reck. 2008. "Continuous online auditing as a response to the Sarbanes-Oxley Act." *Managerial Auditing Journal*, volume 23, issue 8.

Reck, J. L. and E. R. Wilson. 2006. "Information Transparency and Pricing in the Municipal Bond Secondary Market." *Journal of Accounting and Public Policy*, volume 25, issue 1.

Etter, E., B. Lippincott and J. L. Reck. 2006. "An Analysis of U.S. and Latin American Financial Accounting Ratios." *Advances in International Accounting*.

Feroz, E., J. Johnson, J. L. Reck and E. R. Wilson. 2006. "The Value-Relevance of Accounting Information in Segmented Markets for Initial Public Offerings." *The Review of Accounting and Finance*, volume 5, issue 3.

Lowensohn, S. and J. L. Reck. 2005. "Methods and Resources to Increase Student Interest in Governmental Accounting." *Journal of Public Budgeting Accounting and Financial Management*.

Reck, J. L., E. R. Wilson, D. Gotlob and C. Lawrence. 2004. "Governmental Capital Markets Research in Accounting: A Review, Extension, and Directions for Future Research." *Research in Governmental and Nonprofit Accounting*, volume 11.

Lowensohn, S. and J. L. Reck. 2004. "A Longitudinal Analysis of Local Government Audit Quality." *Research in Governmental and Nonprofit Accounting*, volume 11.

Hunton, J. E., B. Lippincott and J. L. Reck. 2003. "Enterprise Resource Planning (ERP) Systems: Comparing Firm Performance of Adopters and Non-Adopters." *International Journal of Accounting Information Systems*, volume 4.

Reck, J. L. 2001. "The Usefulness of Financial & Nonfinancial Performance Information in Resource Allocation Decisions." *Journal of Accounting and Public Policy*, 20(Spring): 45-71.

Hayes, D. C., J. E. Hunton, J. L. Reck. 2001. "Market Reaction to ERP Implementation Announcements." *Journal of Information Systems*, 15(1):3-18.

Reck, J. L. 2000. "Ethics and Budget Allocation Decisions of Municipal Budget Officers." *Journal of Business Ethics*, 27:335-350.

Hayes, D. C., J. E. Hunton, J. L. Reck. 2000. "Information Systems Outsourcing Announcements: Investigating the Impact on the Market Value of Contract Granting and Receiving Firms." *Journal of Information Systems*, 14(2): 109-125.

Hutchison, P.D., D.W. Johnson, J. L. Reck. 1998. "An Investigation of the Information Content of an Environmental Disclosure in the Oil and Gas Industry." *Oil, Gas & Energy Quarterly*, 46(4):1495-1505.

#### Articles in Refereed Conference Proceedings

Americas Conference on Information Systems, Milwaukee, August 1999, "Information Systems Outsourcing Announcements: Investigating the Impact on the Market Value of Contract Granting and Receiving Firms"

#### Textbooks

Wilson, E. R., J. L. Reck and S. C. Kattelus, and 2009. *Accounting for Governmental and Nonprofit Entities*, 15<sup>th</sup> edition. Chicago: McGrawHill/Irwin.

#### Other Publications

Reck, J. L. 2006. "Discussion of: The Moderating Effect of Context on the Market Reaction to IT Investment." Presented at the Information Systems Section meeting and published in *Journal of Information Systems*, volume 20, issue 1.

Reck, J. L. 2004. "Discussion of: Firm Performance Effects in Relation to the Implementation and Use of Enterprise Resource Planning Systems," Presented at the Information Systems Section meeting and published in *Journal of Information Systems* volume 18, issue 2.

#### Working Papers

Reck, J. L., S. Lowensohn, and R. J. Elder. "The Effect of Auditor Rotation and Auditor Selection on Audit Quality in the Government Audit Market." Presented at the AAA Annual Meeting 2008. Targeted for *Journal of Accounting and Public Policy*

Albring, S., M. Caban-Garcia, and J. L. Reck. "The Value Relevance of Core Earnings to the Capital Markets." Accepted as a forum paper for the AAA Annual Meeting 2008.

Johnson, L. E., S. Lowensohn, J. Reck, and S. P. Davies. "The Association Between Auditors' Management Letters and Financial Reporting Quality: An Empirical Study." Accepted for presentation at the AAA Annual Meeting 2008. Targeted for *Journal of Accounting and Public Policy*

Reck, J. L. and J. E. Hunton. "Does Corporate Membership in the Ethics Officers Association Signal Higher Earnings Quality?" Under review at *Business and Society*.

Arnold, V., J. E. Hunton, and J. L. Reck. "Decision Aid Reliance by Buy-Side Financial Analysts: A Field Study." Accepted for presentation at the AAA Annual Meeting 2009, under review at *Contemporary Accounting Research*

#### Presentations

Arnold, V., J. E. Hunton, and J. L. Reck. "Decision Aid Reliance by Buy-Side Financial Analysts: A Field Study." Presented at the American Accounting Association annual meeting, New York City, August 2009.

Reck, J. L., S. Lowensohn, and R. J. Elder. "The Effect of Auditor Rotation and Auditor Selection on Audit Quality in the Government Audit Market." Presented at the American Accounting Association Annual Meeting, Anaheim, August 2008.

Reck, J. L., J. E. Hunton and H. McCall. "The Impact of Other Comprehensive Income Reporting on Firm Valuation." Presented at the American Accounting Association annual meeting, San Francisco, August 2005.

Hunton, J. E., J. L. Reck and R. E. Pinsker. "Investigating the Reaction of Relatively Unsophisticated Investors to Audit Assurance on Firm-Released News Announcements." Presented at the American Accounting Association annual meeting, Hawaii, August 2004.

Hunton, J. E., J. L. Reck and R. E. Pinsker. "Investigating the Reaction of Relatively Unsophisticated Investors to Audit Assurance on Firm-Released News Announcements." Invited presentation at Texas A&M faculty workshop, January 2003.

Hunton, J. E., J. L. Reck and R. E. Pinsker. "Investigating the Reaction of Relatively Unsophisticated Investors to Audit Assurance on Firm-Released News Announcements." Presented at the 5<sup>th</sup> Continuous Assurance Symposium. Newark, NJ, November 2002.

Hunton, J. E., J. L. Reck and R. E. Pinsker. "Investigating the Reaction of Relatively Unsophisticated Investors to Audit Assurance on Firm-Released News Announcements." Invited presentation at University of Central Florida faculty workshop, November 2002.

Hunton, J. E. B. Lippincott and J.L. Reck. "Enterprise Resource Planning (ERP) Systems: Comparing Firm Performance of Adopters and Non-Adopters." Presented at the American Accounting Association annual meeting, San Antonio, August 2002.

Lowensohn, S. and J.L. Reck. "A Longitudinal Analysis of Local Government Audit Quality." Presented at the Government Nonprofit section meeting of the American Accounting Association, Baton Rouge, March 2002.

Reck, J.L. "Interesting Students in Government Accounting." Presented at the Public Administration Conference on Education, Ft. Lauderdale, January 2000.

Reck, J.L. "The Usefulness of Financial & Nonfinancial Performance Information in Resource Allocation Decisions." Presented at the Association for Budgeting and Financial Management Annual Meeting, Washington, D.C., November 1997.

Reck, J.L. "The Usefulness of Financial & Nonfinancial Performance Information in Resource Allocation Decisions." Presented at the American Accounting Association Annual Meeting, Dallas, August 1997.

Feroz, E., J.L. Reck and E. R. Wilson. "The Value-Relevance of Accounting Information in Segmented Markets for Initial Public Offerings." Presented at the forum of the American Accounting Association Annual Meeting, Chicago, August 1996

## Professional Conferences, Seminars and Meetings

American Accounting Association, Annual Meeting, 1995-2009.

American Accounting Association, Government and Nonprofit Section Midyear Meeting, 1995-1997 and 1999-2002, 2004, and 2007-2009.

American Accounting Association, Information Systems Section Midyear Meeting, 2002-2005 and 2007-2008.

American Institute of Certified Public Accountants National Governmental Accounting and Auditing Conference, 2003, 2005-2009.

Association of Government Accountants Professional Development Conference, 2006  
Government Finance Officers Association, Annual Meeting, 2000, 2002, 2004, 2005, 2007, 2008.

Government Finance Officers Association, Advanced Governmental Accounting Seminar, Tampa, FL, February 2001.

## Teaching and Service

### Dissertation and Thesis Committee Work

Ph.D. committee co-chair for Norma Montague (2009)

Ph.D. committee co-chair for Chong Chan's dissertation, "The Effect of Multidimensional Information Presentation on the Effectiveness and Efficiency of a Spatial Accounting Judgment" (2008)

Ph.D. committee co-chair for Johan Perols' dissertation, "Detecting Financial Statement Fraud: Three Essays on Fraud Predictors, Multi-Classifer Combination and Fraud Detection Using Data mining" (2008)

Ph.D. committee co-chair for Robert Slater's dissertation, "The Impact of Management's Tone on the Perception of Management's Credibility in Forecasting" (2007)

Ph.D. committee member for Antoinette Lynch's dissertation, "Auditors' Performance in Computer-Mediated Fraud Assessment Brainstorming Sessions: An Investigation of the Effects of Anonymity and Creativity Training" (2004)

Ph.D. committee co-chair for El-Hussein El-Masry's dissertation, "Impact of Excessive Cue Redundancy on Audit Efficiency and Effectiveness" (2003)

Ph.D. committee co-chair for Robert Pinsker's dissertation, "The Impact of Continuous Business Reporting on Stock Price Valuation, Volatility and Variation" (2002)

Ph.D. committee member for Tanya Benford's dissertation, "Determinants of Audit Performance: An Investigation of Task/Technology Fit and Mental Workload" (2000)

Ph.D. committee member for Christie Comunale's dissertation, "Auditor's Judgments in the Analytic Task: The Joint Influence of Management's Credibility and Linguistic Delivery Style" (1999)

Ph.D. committee member for Julie Billiris, education, dissertation, "Accounting Outcomes Assessment: The Development and Initial Validation of an Assessment Tool to Measure Cognitive Introductory Accounting Knowledge" (2001)

Thesis committee chair for senior honors student Larissa Hooker's thesis, "Not Running for Profit: A Summary Guide to Charitable Not-for-profit Organizations" (2005)

Thesis committee chair for senior honors student Erin Kelly (2005), "To Be or Not To Be? An Analysis of My Interest in and the Feasibility of Becoming a CPA Firm Owner" (2005)

Thesis committee chair for senior honors student Jennifer Schlumberger's thesis, "Government Performance Audits" (2004)

Thesis committee chair for senior honors student Karen Russell's thesis, "Where to Draw the Line: Ethical Decision Making & Accounting Principles" (2001)

McNair faculty mentor for Andria Parker, "Japan's Move toward International Accounting Standards" (2005-2006)

School of Accountancy, College of Business Administration and University

Member of the School of Accountancy Ph.D. Committee, 1997-present, ad hoc member in 1996-1997, developed and implemented a one credit teaching seminar for Ph.D. students, Ph.D. program coordinator 2002-present

Member of the School of Accountancy Committee A, 2008-present

Member of the School of Accountancy Accounting Circle Committee, 1999-2008.

Member of the Promotion and Tenure Committee, 2003-present

Member of the School of Accountancy Masters of Accountancy Curriculum Committee, 2002-present

Member of the 2006-2007 Financial/AIS/Managerial Recruiting Committee

Chair and member of the 2005-2006 Financial/Managerial Recruiting Committee

Member of the School of Accountancy Johnson Endowed Chair Search Committee, 2002-2004

Member of the School of Accountancy Quinn Endowed Chair Search Committee, 2001-2002

Member of the School of Accountancy Ad Hoc Undergraduate Curriculum Committee, 2001-2002

Member of the School of Accountancy Tax Faculty Search Committee, 1998-1999

Member of the School of Accountancy Financial Accounting Faculty Search Committee, 1997-1998

Member of the School of Accountancy Managerial Accounting Faculty Search Committee, 1997-1998

Member of the College of Business Ph.D. Committee, 2002-present, committee chair fall of 2004-present

Member of the College of Business Committee on Research and Scholarship, 2001-2002

Participant in Strategic Planning for the College of Business, 2007-2009

Member of the Department of Finance Faculty Search Committee, 2005-2006

Presenter, provided two hours of continuing professional education for the Internal Audit department, University of South Florida, fall 2008  
Member of the University of South Florida Graduate Council and the policy Subcommittee, 2006-2009  
Member of USF Confucius Institute Oversight Committee, 2009-  
Treasurer, USF Patel Charter School, 2007-2009  
Faculty representative, University of South Florida Board of Trustees Governance Committee (2004-2007)  
Speaker at the University of South Florida Leadership Retreat, Chinsegut, "Financial Accounting Research Update," 1999

#### Other

Associate Editor, *Journal of Information Systems*, 2008-present  
Editorial board *Journal of Public Budgeting Accounting and Financial Management*, 2003-present  
Ad hoc reviewer for *Accounting and the Public Interest*, 2006  
Ad hoc reviewer for *Accounting Horizons*, 2008  
Ad hoc reviewer for *The Accounting Review*, 2006  
Ad hoc reviewer for *Contemporary Accounting Research*, 2006  
Ad hoc reviewer for the *International Journal of Accounting Information Systems*, 2001, 2005, 2008  
Ad hoc reviewer for the *Journal of Accounting and Public Policy*, 2001 and 2008  
Ad hoc reviewer for the *Journal of Business Ethics*, 2002  
Ad hoc reviewer for *Journal of Business and Behavioral Research*, 2001  
Ad hoc reviewer for the *Journal of Information Systems*, 2002, 2003, 2006, 2007  
Ad hoc reviewer for *MISQ*, 2006  
Ad hoc reviewer for *Research in Governmental and Nonprofit Accounting*, 2007  
Ad hoc reviewer for *Information Systems Frontiers*, 2008  
  
Manuscript reviewer for the AAA, Information Systems section of the annual meeting, 2003, 2007, 2008, 2009  
Manuscript reviewer for the Information Systems Section midyear meeting, 2001-2002 and 2004-2007  
Manuscript reviewer for the GNP section midyear meeting, 2005, 2006, 2008, 2009  
Manuscript reviewer for the AAA, GNP section of the annual meeting, 1998-2005  
Manuscript reviewer for the AAA, Southeast section meeting, 2000, 2001, 2002  
Manuscript reviewer for the AAA, GNP section outstanding doctoral dissertation award, 1998 and 2004  
  
Member of the Recognition and Measurement Attribute Task Force of the *Governmental Accounting Standards Board (GASB)*, 2007-present  
  
Research Chair, GNP section of AAA, 2008-2009

Member of IS section of AAA, Outstanding Dissertation Award Committee, 2008-2009  
Vice-Research Chair, GNP section of AAA, 2007-2008  
Midyear Conference Program Planner, GNP section of AAA, 2007-2008  
Organizer for the GNP section of AAA, Research/Teaching Workshop (for Continuing Professional Education), 2009  
Panel member discussing editor expectations, IS section of AAA midyear meeting, 2008  
Presenter at the GNP section of AAA, Teaching Workshop (for Continuing Professional Education), 2007  
Doctoral liaison, GNP section of AAA, 2004-2005  
Southeast section coordinator, GNP section of AAA, 2002-2003  
Moderator for the Southeast section meeting of the AAA, 2001  
Moderator for AAA, GNP section of the annual meeting, 1998  
Speaker at the 102<sup>nd</sup> Annual Government Finance Officers Association (GFOA) Conference, 2008  
Speaker at the West Coast FICPA Chapter meeting, 2003.  
Speaker at the Accounting Circle Conference, 2002, 2000, 1998 and 1997, “Governmental Accounting Update”  
Speaker at the Beta Alpha Psi Conference, 2001, “Florida Single Audit Act”  
Speaker at the FICPA Conference, 1998, “Governmental Accounting Update”  
Member of the GASB user panel on determining what financial statement information is useful in assessing a government’s financial health. 2002.

#### Honors and Awards

Received the School of Accountancy Faculty Research Award for 2007  
Named James E. Rooks Distinguished Professor in Accounting (2003-present)  
Role Model Faculty Mentor of the Year for 2006, awarded by the USF Graduate School, McNair Scholars Program  
*Journal of Information Systems* Best Reviewer Award for 2005  
Received the Grant Thornton Research Award for 2004  
College of Business Administration Outstanding Research Award (2002)  
Beta Alpha Psi Outstanding Accounting Faculty Award (2000, 2002, 2006)  
Division of Sponsored Research Grant (2000)  
Latin American and Caribbean Studies Grant, with E. Etter and B. Lippincott (2000)  
Rooks Fellows Grant (2000)

#### Relevant Experience

Instructor. Taught a 4-hour not-for-profit workshop for practitioners (2003)  
Speaker. Nonprofit Accounting and/or Audit Updates for practitioners/management. (2002, 2005, 2007)  
Instructor. Taught governmental accounting and auditing workshops for practitioners (2001, 1999, 1997, 2001) and State Auditor General’s staff (2004 and 1999).  
Administrator (7 years). North Dakota Department of Public Instruction, Bismarck, ND.

9/09