

# Deborah (Debbie) Archambeault

December 2023

University of Dayton  
Dept. of Accounting  
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## EDUCATION

Ph.D. (Accounting)	University of Alabama, Tuscaloosa, AL
M.S. (Taxation)	University at Albany-SUNY, Albany, NY
B.B.A. (Accounting)	Siena College, Loudonville, NY

## PROFESSIONAL CERTIFICATION

CPA            New York - inactive

## TEACHING INTERESTS

Audit and Assurance  
Financial Accounting

## RESEARCH

### Publications

- Archambeault, D., and S. Webber. 2019. Curious Kids: What Is a Whistleblower?. *The Conversation*, November 5. Retrieved 2020-01-24 (<https://theconversation.com/curious-kids-what-is-a-whistleblower-125938>)
- Archambeault, D., and S. Webber. 2019. Why a College Admissions Racket Would Funnel Bribes Through a Fake Charity. *The Conversation*, March 15. Retrieved 2020-01-24 (<https://theconversation.com/why-a-college-admissions-racket-would-funnel-bribes-through-a-fake-charity-113603>)
- Archambeault, D., and S. Webber. 2018. Fraud Can Scuttle Nonprofits but the Bigger and Older Ones Fare Better. *The Conversation*, September 26. Retrieved 2018-10-02 (<https://theconversation.com/fraud-can-scuttle-nonprofits-but-the-bigger-and-older-ones-fare-better-101018>)
- Archambeault, D., and S. Webber. 2018. Fraud Survival in Nonprofit Organizations: Empirical Evidence. *Nonprofit Management & Leadership*, vol. 29, no. 1 (Fall): 29-46.
- Archambeault, D., S. Webber, and J. Greenlee. 2015. Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*, vol. 44, no. 6 (December): 1194-1224.
- Webber, S., and D. Archambeault. 2015. Whistleblowing: Not So Simple for Accountants. *The CPA Journal*, vol.85, no. 8 (August): 62-68.

### **Publications (continued)**

- Archambeault, D., and S. Webber. 2015. Whistleblowing 101. *The CPA Journal*, vol.85, no. 7 (July): 60-64.
- Archambeault, D. 2013. Divergent and Evolving Auditing Standards: Teaching Notes and Exercises. *Advances in Accounting Education: Teaching and Curriculum Innovations*, vol. 14: 73-99.
- Archambeault, D., and M. Rose. 2010. The ABCs of Communicating Results. *Internal Auditor*, vol. 67, no. 6 (December): 21-23.
- Archambeault, D., C. Burgess, and S. Davis. 2009. Is Something Missing From Your Company's Satisfaction Package? *CMA Management Magazine*, (May): 20-23.
- Archambeault, D., F.T. DeZoort, and D. Hermanson. 2008. Audit Committee Incentive Compensation and Accounting Restatements. *Contemporary Accounting Research*, vol. 25, no. 4 (Winter): 965-992.
- Archambeault, D., F.T. DeZoort, and T. Holt. 2008. The Need for an Internal Auditor Report to External Stakeholders to Improve Governance Transparency. *Accounting Horizons*, vol. 22, no. 4 (December): 375-388.
- Archambeault, D., J. Fulmer, and R. Turpin. 2008. "The Changing Components of the Corporate Annual Report: An Update." *Commercial Lending Review*, (March-April): 31-33.
- Archambeault, D. 2007. "Auditing Management Assertions: The Impact of SAS No. 106." *Tennessee CPA Journal*, vol. 52, no. 10 (December): 20-22.
- Archambeault, D. and J. Friedl. 2007. "CPAs as Corporate Directors." *Journal of Accountancy*, vol. 204, no. 3 (September): 52-57.
- Archambeault, D., J. Fulmer, and R. Turpin. 2006. "How to Use the Changing Components of the Corporate Annual Report." *Commercial Lending Review*, vol. 21, no. 3 (May-June): 33-36.
- DeZoort, F.T., D. Hermanson, D. Archambeault, and S. Reed. 2002. "Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature." *Journal of Accounting Literature*, 21: 38-75.
- Archambeault, D. and F.T. DeZoort. 2001. "Auditor Opinion Shopping and the Audit Committee: An Analysis of Suspicious Auditor Switches." *International Journal of Auditing*, (March): 33-52.

### **Current Projects**

"The "New" Form 990: Does It Provide Reliable Information?" (with Sarah Webber). Data collection.

### **Presentations**

"Sustainability Reporting: Opportunities and Challenges for Accountants." Presented at the Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (July 13, 2012).

"Teaching Divergent and Evolving Auditing Standards." Presented at the 2011 American Accounting Association Ohio Region Meeting, Dublin, OH (May 13, 2011).

### **Presentations (continued)**

“The Relation Between Corporate Governance Strength and Fraudulent Financial Reporting.”

Presented at:

- School of Business, University at Albany-SUNY 2002-03 research seminar series
- 2003 AAA Auditing Section Midyear Meeting, Huntington Beach, CA (January 18, 2003).
- S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

“Financial Statement Fraud and Audit Committee Effectiveness,” S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1997.

“An Investigation of the Book-to Market Value of Equity Ratio,” S. Paul Garner Center for Current Accounting Issues Research Workshop Series, University of Alabama, 1995.

### **REVIEWS**

Review of MICHAEL J. MUMFORD AND ALAN J. KATZ, *Making Creditor Protection Effective*, (London, U.K.: ICAEW Centre for Business Performance, 2010, x, 77 pp). ISBN: 978-1-84152-623-2 Website: [icaew.com/centre](http://icaew.com/centre), in *Journal of International Accounting Research*, 2011, vol. 10, no. 1: (131-132).

### **PROFESSIONAL EXPERIENCE**

#### **Academic Experience**

August 2013- Present	University of Dayton Department of Accounting <i>Associate Professor</i>
August 2009- July 2013	<i>Assistant Professor</i>
August 2004- July 2009	University of Tennessee at Chattanooga Department of Accounting <i>Assistant Professor</i>
September 2000-August 2004	University at Albany-State University of New York Department of Accounting and Law <i>Assistant Professor</i>
September 1998- August 2000	University at Albany-State University of New York Department of Accounting and Law <i>Lecturer</i>
1995-1998	University of Alabama <i>Graduate Teaching Assistant</i>

**Academic Experience (continued)**

1994-1995	University of Alabama <i>Graduate Research Assistant</i>
1993-1994	University at Albany-State University of New York Department of Accounting and Law <i>Graduate Teaching Assistant</i>

**Business Experience**

1993-1994	Cohoes City School District, Cohoes, NY <i>Accounting Consultant</i>
1989-1992	Ernst & Young, Albany, NY <i>Auditor</i>
1988-1989	Donald Wilson, CPA, Cohoes, NY <i>Accounting Intern</i>

**COURSES TAUGHT**

**University of Dayton**

ACC 207	Introduction to Financial Accounting (Undergraduate) <i>Course Director, Spring 2023-present</i>
ACC 401	Auditing Principles (Undergraduate)
MBA 602A	Information Assurance (Graduate)

**University of Tennessee at Chattanooga**

BACC 552	Advanced Auditing (Graduate)
BACC 405	Auditing (Undergraduate)
BACC 301	Intermediate Accounting II (Undergraduate--second course in a three-course sequence)
BMGT500	Dysfunctional Organizational Behavior (Graduate) Guest Lecturer, March 2008      Topic: Fraud

**University at Albany- SUNY**

BACC 512	Financial Accounting Theory I (Graduate)
BACC 611	Contemporary Developments in Accounting Thought (Graduate)
BACC 211	Financial Accounting (Undergraduate)
BACC 222	Managerial Accounting (Undergraduate)
BACC 311	Financial Accounting Theory I (Undergraduate)
BACC 312	Financial Accounting Theory II (Undergraduate)

**University of Alabama**

AC 310	Financial Accounting I (Undergraduate)
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## HONORS AND AWARDS

Ted Keys Honorable Mention Award, Institute of Internal Auditors (in recognition of exceptional contributions to *Internal Auditor*) for “The ABCs of Communicating Results” (2011)  
Beta Alpha Psi Outstanding Professor, Eta Kappa Chapter, University of Tennessee at Chattanooga (2006-2007)  
Beta Alpha Psi Accounting Professor of the Year, Eta Kappa Chapter, University of Tennessee at Chattanooga (2004-2005)  
Dean W. Warren Hayes Memorial Award for Outstanding Graduate Teaching, School of Business, University at Albany-SUNY (2003)  
Corporate Governance Center Fellow, Kennesaw State University (2002-2008)  
Outstanding Dissertation Award, Culverhouse College of Commerce and Business Administration, University of Alabama (November 2001)  
Clifford H. and Mary K. Armstrong Endowed Fellowship Recipient (1994-1998)  
Graduate Council Fellow, University of Alabama (1996-1997)  
Presidential Graduate Fellow, University of Alabama (1996-1997)  
American Accounting Association Doctoral Consortium Fellow, Tahoe City, CA (1996)  
Southeast Region American Accounting Association Doctoral Consortium Fellow, Fort Lauderdale, FL (1995)

## SERVICE AND ACTIVITIES

### University, School, and Department Service

Marianist Educational Associate, University of Dayton (May 2016-present)  
Member, University Committee on Promotion and Tenure (UCPT), University of Dayton, (August 2022- present)  
Course Director, Introduction to Financial Accounting (ACC207), Department of Accounting, University of Dayton (January 2023-present)  
Member, Introductory Accounting Courses Task Force, Department of Accounting, University of Dayton (January 2023-present)  
Chair, Professional Faculty Promotion Policy Review Task Force, School of Business Administration, University of Dayton (August 2023-November 2023)  
Member, Strategic Plan Committee, Department of Accounting, University of Dayton (November 2022-May 2023; August 2018-September 2019)  
Member, Accounting Promotion, Tenure, and Faculty Review Committee, Department of Accounting, University of Dayton (August 2019-present; January 2018-August 2018)  
Member, Assurance of Learning Committee, Department of Accounting, University of Dayton (August 2009-present)  
Member, Fiduciary Committee, Department of Accounting, University of Dayton (July 2020-present)  
Chair, P&T Task Force, School of Business Administration, University of Dayton (August 2022-November 2022)  
Member, Faculty Affairs Committee, School of Business Administration, University of Dayton (August 2018-May 2022)  
Co-Advisor, Beta Alpha Psi, Eta Zeta Chapter, University of Dayton (May 2019-May 2022)  
Chair, Financial Curriculum Task Force, Department of Accounting, University of Dayton (September 2021-December 2021)  
Member, Accounting Introductory Courses Task Force, Department of Accounting, University of Dayton (May 2020-June 2021)  
Chair, Tax and Personal Financial Planning Track Task Force, Department of Accounting, University of Dayton (November 2020-March 2021)

**University, School, and Department Service (continued)**

- Member, Task Force on Testing and Assessment of Learning, University of Dayton Path Forward Academics Group (June-August 2020)
- SBA Representative to the Faculty Board, University of Dayton (August 2018-August 2020; August 2014-July 2017)
- Member, Technology in the Curriculum Committee, Department of Accounting, University of Dayton (November 2019- August 2020)
- Member, Data Analytics Subcommittee of the Technology in the Curriculum Committee, Department of Accounting, University of Dayton (December 2019- August 2020)
- Chair, ERP Subcommittee of the Technology in the Curriculum Committee, Department of Accounting, University of Dayton (December 2019-August 2020)
- Chair, Accounting Promotion, Tenure, and Faculty Review Committee, Department of Accounting, University of Dayton (June 2018-August 2019; August 2014-December 2017)
- Member, Promotion, Tenure, and Faculty Review Committee, School of Business Administration, University of Dayton (June 2018-August 2019; August 2014-December 2017)
- Member, Master of Professional Accountancy Committee, Department of Accounting, University of Dayton (October 2016-August 2018)
- Co-Advisor, Business and Marianist Values Special Interest Houses, University of Dayton (October 2016-December 2017)
- Member, Catholic and Marianist Identity Committee, School of Business Administration, University of Dayton (2010-2014)
- Member, SBA Summer Research Grant Committee, University of Dayton (January 2014-August 2014)
- Member, MBA Program Director Selection Committee, School of Business Administration, University of Dayton (February 2014-May 2014)
- Member, Undergraduate Core Curriculum Task Force, School of Business Administration, University of Dayton (January 2013-September 2013)
- Member, Accounting Department Chair Search Committee, University of Dayton (2011-2012)
- Participant, University of Dayton Second-year Tenure-track Faculty Retreat, Hueston Woods State Park (February 4-5, 2011)
- Midterm Instructional Diagnosis (MID) Facilitator, Ryan C. Harris Learning Teaching Center, University of Dayton (2010-2014)
- Chair, Accounting Assurance of Learning (Assessment) Committee, Department of Accounting, University of Tennessee at Chattanooga (2006-2008)
- Member, Assurance of Learning (Assessment) Committee, COB, University of Tennessee at Chattanooga (2005-2008)
- Member, Faculty Senate, University of Tennessee-Chattanooga (2005-2008)
- Member, Missions and Objectives Committee, COB, University of Tennessee-Chattanooga (2006)
- Member, Accreditation Maintenance Committee, COB, University of Tennessee-Chattanooga (2004-08)
- Member, Strategic Planning Committee, COB, University of Tennessee-Chattanooga (2004-07)
- Member, Accounting Scholarship Committee, Department of Accounting, University of Tennessee-Chattanooga (2006-08)
- Member, Accounting Search Committee, Department of Accounting, University of Tennessee-Chattanooga (2006)
- Member, Graduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2005-08)
- Member, Missions and Objectives Committee, Department of Accounting, University of Tennessee-Chattanooga (2004-08)
- Member, Strategic Planning Committee, Department of Accounting, University of Tennessee at Chattanooga (2004-07)
- Member, Undergraduate Curriculum Committee, Department of Accounting, University of Tennessee-Chattanooga (2004-08)

### **University, School, and Department Service (continued)**

Member, Graduate Affairs Committee, School of Business, University at Albany (1998-2000, 2001-03; Alternate representative 2000-2001)

Member, Finance Department Search Committee, School of Business, University at Albany (1999-2000, 2000-2001, and 2002)

### **Professional and Community Service**

Therapeutic Riding Institute, Dayton, Ohio

- Member, Board of Directors (July 2020-present)
- Member, Finance Committee (July 2020-present)

American Accounting Association

- Panelist, 2014 Ohio Region Meeting
- Reviewer, 2012 Auditing Section Meeting
- Moderator, 2010 Ohio Region Meeting
- Moderator, 2004 Northeast Region Meeting
- Reviewer, 2004 Northeast Region Meeting
- Reviewer, 1999 Southeast Region Meeting, Public Interest Section

Ad Hoc Reviewer, *Nonprofit Management & Leadership* (2019)

Ad Hoc Reviewer, *Auditing: A Journal of Practice and Theory* (2013)

Ad Hoc Reviewer, *Advances in Accounting, Including Advances in International Accounting* (2013)

Reviewer, Third Annual Academic Conference on Social Responsibility, Center for Leadership and Social Responsibility, Milgard School of Business, University of Washington, Tacoma, WA (2012)

Hixson High School TEC Academy Advisory Board Member and Accounting Liaison, 2006-2008

Guest speaker, Beta Alpha Psi professional meeting, University of Tennessee at Chattanooga, 2004

Moderator and Invited Participant, 1999 Comparative International Accounting History Consortium, Academy of Accounting Historians, Tuscaloosa, AL

Member, Education Committee of the Academy of Accounting Historians, 1999-2000

### **Professional Development Activities**

Audimation/IDEA Data Analysis Level 1 Training for Academic Professors Participant (May 24-25, 2021)

SAP University Alliances Train the Trainer Bootcamp Participant, Introduction to SAP S/4HANA (July 6-10, 2020)

Deloitte/FSA Faculty Consortium Participant: "Analytics, Technology, and Business Transformation," Westlake, TX (May 17-18, 2019)

PwC Analytics and Automation Academy for Faculty Participant, Dallas, TX (March 14-15, 2019)

Associate Professor Inquiry, Reflection, and Exploration (AsPIRE) Program Participant, Ryan C. Harris Learning Teaching Center, University of Dayton. (January 2017-December 2017).

Deloitte/FSA Faculty Consortium Participant: "Big Opportunities, Big Data," Westlake, TX (May 20-21, 2016)

American Accounting Association Audit Educators' Bootcamp Participant, Chicago, IL (June 18-20, 2013)

American Accounting Association/Deloitte Foundation Trueblood Seminar for Professors Participant, Westlake, TX (March 13-16, 2013)

Deloitte/FSA Faculty Consortium Participant: "Judgment in Accounting and Auditing," Chicago, IL (May 17-18, 2012)

### **Professional Development Activities (continued)**

American Accounting Association Auditing Section Webinar Participant: "What Role Will Auditors Play in the Future?" Moderated by Cindy Fornelli, Center for Audit Quality (November 9, 2011)  
Teaching Fellow, Ryan C. Harris Learning Teaching Center, University of Dayton. (September 2010-April 2011)

Deloitte/FSA Faculty Consortium Participant: "Short Acronyms with Huge Implications: Application of IFRS/XBRL/Etc. into the Accounting Curriculum and Research," Chicago, IL (May 13-14, 2010)

Learning/Teaching Forum Participant: "Wall Street Journal 101 for Faculty: Using the WSJ in Business Education," School of Business Administration, University of Dayton (January 27, 2010)

SOCHE Special Topics Forum Participant: "Classroom Assessment Techniques with Doctor Thomas Angelo," Central State University, Wilberforce, OH (October 23, 2009)

American Accounting Association/Arthur Andersen New Faculty Consortium Participant, St. Charles, IL (2001)

American Accounting Association/Deloitte & Touche Foundation Trueblood Seminar for Professors Participant, Scottsdale, AZ (2001)

American Accounting Association national meetings attended

- 2012: Washington, DC
- 2008: Anaheim, CA
- 2007: Chicago, IL
- 2006: Washington, DC
- 2005: San Francisco, CA
- 2002: San Antonio, TX
- 2001: Atlanta, GA
- 1999: San Diego, CA

American Accounting Association regional and sectional meetings attended

- 2012: Ohio Region, Covington, KY
- 2011: Ohio Region, Dublin, OH
- 2010: Ohio Region, Columbus, OH
- 2004: Northeast Region, Albany, NY
- 2003: Auditing Section, Huntington Beach, CA
- 2002: Auditing Section, Orlando, FL
- 2001: Northeast Region, Portland, ME
- 1995: Southeast Region, Fort Lauderdale, FL