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# **RICHARD A. BERNARDI, PHD**

Gabelli School of Business  
Professor – Accounting  
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## **Academic Background**

PhD	Union College	Accounting (Statistics minor)
CAS	U.S. Naval War College	National Security Affairs
MS	University of Southern California	Systems Management
MBA	Western New England College	Management
BS	SUNY College at Plattsburgh	Accounting
BS	SUNY Maritime College	Meteorology and Oceanography

## **Certifications**

CPA

## **Memberships**

American Accounting Association, Australian and New Zealand Accounting Association and the Irish Accounting and Finance Association.

## **WORK EXPERIENCE**

### **Academic Experience**

1999	Professor	Accounting	Roger Williams University.
1998	Professor	Accounting & Finance	State Univ. of New York-Plattsburgh
1997	Professor	National Security Affairs	United States Naval War College
			<b>Sabbatical</b>
1994	Assoc Prof	Accounting & Finance	State Univ. of New York-Plattsburgh
1990	Asst Prof	Accounting & Finance	State Univ. of New York-Plattsburgh
1988	PhD Student	Accounting	Union College, Schenectady, NY
1986	Lecturer	Accounting & Finance	State Univ. of New York-Plattsburgh

### **Military Experience**

Active Duty	United States Air Force	Retired as a Lieutenant Colonel
Chief	Operations-Plans Division	380th Bomb Wing, Plattsburgh AFB
Assistant Chief	Operations-Training Div	380th Bomb Wing, Plattsburgh AFB
Long-Range Planner	Wing Scheduling Branch	380th Bomb Wing, Plattsburgh AFB
Student	Command & Staff College	United States Naval War College

### **Professional Military Education**

1983 - Army Command & General Staff College	1974 - Industrial College of the Armed Forces
1982 - Marine Corps Command & Staff College	1973 - Air Command & Staff College
1979 - College of Naval Command & Staff	1972 - Squadron Officers School
1978 - Air War College	1965 - Air Force Officer Training School

## **TEACHING**

### **Courses Taught**

Principles of Accounting I and II, Financial and Managerial Accounting, Cost Accounting, Intermediate Accounting I and II, Advanced Accounting, Auditing, Managerial Finance, Corporate Finance, Ethics in Accounting and Auditing, and Business Ethics.

### **Awards**

#### **2012**

Teaching Excellence Award, Roger Williams University.

#### **2005**

Dr. Mark Gould Award for Excellence in Teaching, Roger Williams University.

#### **1997**

Chancellor's Award for Excellence in Teaching, State University of New York.

#### **1991**

Dr. Fouad El Tahar Award for Excellence in Teaching, School of Business and Economics, SUNY Plattsburgh.

### **Recognition by Students**

Recognized by 28 students as their 'Most Influential Professor' at the Alpha Chi induction ceremonies between 2000 and 2012.

Nominated by nine students for Who's Who in American Teachers between 1998 and 2007 (last year of publication).

## **RESEARCH**

### **Awards**

#### **2013**

**Ranked Accounting Education Scholar:** "*Ranking North American Accounting Scholars Publishing Education Research: 1966 through 2011*" in **Journal of Accounting Education**, (2013, 31 (2): 194-212) ranked me: in the top 2.3 percent of the 4,645 accounting PhDs/DBAs teaching in the United States and Canada (p. 197); the 3<sup>rd</sup> most published member of the 200 accounting doctorates who received PhDs in 1992 (p. 202), and, in **47<sup>th</sup> (36<sup>th</sup>)** place for full-credit (coauthor-adjusted credit) education publications between 1992 and 2001 (p. 207).

#### **2012**

**Accounting Scholar:** "*Benchmarking the Research Productivity of Accounting Doctorates*" in **Issues in Accounting Education**, (2012, 943-978) indicated that 10.3 percent of accounting doctorates have over 10 publications in accountings Top-40 journals (p. 954). Consequently, with 13 articles in these journals, I rank in the **Top 10 percent** of the 4,645 accounting PhDs/DBAs teaching in the United States and Canada.

## 2010

**Top-Ranked Accounting Ethics Scholar:** “*Ranking North American Accounting Scholars Publishing Ethics Research between 1986 and 2008*” (Research on Professional Responsibility and Ethics in Accounting, 2010, 139-174) ranked me **1<sup>st</sup> (2<sup>nd</sup>)** in ethics publications in accounting’s Top-40 (Business-Ethics) journals and **2<sup>nd</sup>** overall publications of 4,645 accounting PhDs/DBAs teaching in the United States and Canada. I was also the top publisher of 200 the accounting professors who received PhDs in 1992.

**Social and Environmental Scholar:** “*Social and Environmental Accounting in North America: A Research Note*” (Advances in Environmental Accounting and Management, 2010, 161-177) listed me as one of only 204 accounting faculty members (n = 6,541) teaching in the United States and Canada engaged in social and environmental research between 1988 and 2007.

## 2009

**Top-Ranked Accounting Education Scholar:** “*Individual and Institutional Contributors to Research in Accounting Education*” (Accounting Educators’ Journal, 2009, 21-41) ranked me **21<sup>st</sup>** of the 1,846 authors in adjusted publications between 1998 and 2007 in accounting education journals - the adjustment reduced to weight of each article by the number of coauthors. Of the 1,846 authors identified in this research, I ranked in the **Top 1.1 percent**.

## 2007

“*Global Ranking of Accounting Programs and the Elite Effect in Accounting Research*” (Accounting and Finance, 2007, 47: 187-220), ranked the level of publications in Top-24 internationally-ranked journals (13 U.S. and 11 international) between 1991 and 2005. With five publications in these journals, their data place me in the **Top 10 percent** of the 6,218 international authors published in these journals.

“*Analysis of Citation Frequencies to Auditing: A Journal of Practice & Theory: 1985-2005*”, which was presented at the 2007 Midwest Regional AAA Meeting, ranked me in the **Top 10 percent** of the 667 cited authors during the first 25 years (1981 to 2005) of A:JP&T’s publication. My article on “*Fraud Detection*” (13 [Supplement], 68-84) ranks in the **Top 7 percent** for citations of the 577 main articles and notes appearing in A:JP&T - accounting’s premier auditing journal.

## 2005

Ranked 2<sup>nd</sup> of 200 in his 1992 PhD year group in research productivity in the article *Most Published Authors in Business Ethics Journals* (Research on Professional Responsibility and Ethics in Accounting, 10, 63-93). The study also ranked me as the 31<sup>st</sup> most productive scholar of the PhDs graduating from 1968 to 1997, or about 5,800 PhDs in accounting.

## 2003

Ranked 8<sup>th</sup> of 200 in his 1992 PhD year group in research productivity in the article *Prolific Authors of Accounting Literature* (Advances in Accounting, 2002). The study also ranked me in the top ten percent of the PhDs with graduation dates from 1968 through 1997 (5,800 assistant, associate and full professors).

## 2002

Ranked 30<sup>th</sup> of top 100 business ethics authors in the world in the article *A Ranking of the Most Productive Business Ethics Scholars: A Five Year Study* (Journal of Business Ethics, April, 2002).

**Publications:** Top-40 Journals **Bold Faced** / student coauthors' names highlighted

## 2014

Messier, Samantha A., Bernardi, Richard A. and Bernard, Jeffrey J.: (2014). A Review of the Impact of Client Integrity on the Audit Decision-Making Process, Journal of Forensic and Investigative Accounting, 6, forthcoming. [Thesis with Distinction]

Bernardi, Richard A., Goetjen, Evan S., and Brax, Jennifer: (2014). Whistle-Blowing in the Classroom: The Influence of Students' Perceptions of Whistleblowers, in Accounting for the Public Interest: An International Perspective on Accounting to Society, Series Monograph Edited by Steven Mintz, Springer Science Press: Dordrecht, Netherlands, forthcoming. [Accounting Ethics class project]

## 2013

Bernardi, Richard A. and Hayashi, Ikki: (2013). The Association between Bribery and Unethical Actions: An Asian Perspective, European Journal of Business and Innovation Research, 1 (2): 70-83. [Independent Study]

Davis, Julia D., Bernardi, Richard A. and Bosco, Susan M.: (2013). Examining the Use of Hofstede's Uncertainty Avoidance Construct in a Major Role in Ethics Research, International Business Research, 6 (1): 63-75. [Honors Thesis with Distinction]

Larkin, Meredith B., Bernardi, Richard A. and Bosco, Susan M.: (2013). Does Female Representation on Boards of Directors Associate with Increased Transparency and Ethical Behavior? Accounting and the Public Interest, 13 (1): forthcoming. [Honors Thesis with Distinction]

Shrestha, Ayush B., Bernardi, R. A. and Bosco, S. M.: (2013) The Propensity to Trust Others: Gender and Country Differences, Accounting and Financial Research, 2 (2): 69-78. [Honors Thesis with Distinction].

Zamojcin, Kimberly M. and Bernardi, Richard A.: (2013). Ranking North American Accounting Scholars Publishing Education Papers: 1966 through 2012, Journal of Accounting Education, 31 (2): 194-212. [Thesis with Distinction]

## 2012

Bernardi, Richard A., Banzhoff, Caitlin A., Martino, Abigail M. and Savasta, Kaitlyn J.: (2012). Challenges to Academic Integrity: Identifying the Factors Associated with the Cheating Chain, Accounting Education: An International Journal, 26 (3): 247-263. (Ethics class project)

Bernardi, Richard A., Larkin, Meredith B., LaBontee, Lyndsey A., Lapierre, Rebecca A. and Morse, Nathalie C.: (2012). *Classroom Cheating: Reasons Not to Whistle-Blow*, Research on Professional Responsibility and Ethics in Accounting, 16: 203-233. (Ethics class project).

Davis, Julia D., Bernardi, Richard A. and Bosco, Susan M.: (2012). Examining the Use of Hofstede's Uncertainty Avoidance Construct as a Definition or Brief Comparison in Ethics Research, International Business Research, 5 (9): 49-59. [Honors Thesis with Distinction]

Larkin, Meredith B., Bernardi, Richard A., and Bosco, Susan M.: (2012). Corporate Reputation, Board Gender Diversity and Market Performance, International Journal of Banking and Finance, 9 (1): 1-26. [Honors Thesis with Distinction]

Messier, Samantha A. and Bernardi, Richard A.: (2012). Demonstrating the Need to Include Multiple Firms in Forensic Accounting Research, Journal of Forensic & Investigative Accounting, 4 (1): 84-122. (Thesis with Distinction)

## 2011

Bernardi, Richard A., Banzhoff, Caitlin A., Martino, Abigail M. and Savasta, Kaitlyn J.: (2011). Cheating and Whistle Blowing in the Classroom, Research on Professional Responsibility and Ethics in Accounting, (2011) 15: 165-191. (Ethics class project)

Bernardi, Richard A., **Lecca, Caryn L., Murphy, Jennifer C. and Sturgis, Elizabeth M.**: (2011). Does Education Impact Ethical Decisions? An International Study, Journal of Academic Ethics, 9 (3): 235-256. (Ethics class project)

**Rapp, Jenny K.**, Bernardi, Richard A. and Bosco, Susan M.: (2011). Examining the Use of Hofstede's Uncertainty Avoidance Construct in International Research: A 25-Year Review, International Business Research, 4 (1): 3-15. (Thesis with Distinction)

## **2010**

Bernardi, Richard A. and Bean, David F.: (2010). Ranking North American Accounting Scholars Publishing Ethics Research: 1986 through 2008, Research on Professional Responsibility and Ethics in Accounting, 14: 139-174.

Bernardi, Richard A. and **LaCross, Catherine C.**: (2010). International Website Disclosures of Codes of Ethics: Auditor-Specific and Stock-Exchange-Listing Differences, Business Ethics: A European Review, 19 (2) 113-125. (Longitudinal extension of honors thesis)

Bernardi, Richard A. and **Threadgill, Veronica H.**: (2010). Women Directors and Corporate Social Responsibility, Electronic Journal of Business Ethics and Organizational Studies, 15 (2): 15-21. (Honors Thesis)

## **2009**

Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (2009). Do European Auditors Make Decisions that Reflect Harmony: The Impact of Country and Culture, International Journal of Disclosure and Governance, 6 (1): 58-68.

Bernardi, Richard A.: (2009). Establishing a Baseline for Assessing the Frequency of Auditors' Comments Concerning Perceived Client Integrity, Managerial Auditing Journal, 24 (1): 4-21.

Bernardi, Richard A.: (2009). Beyond a Reasonable Doubt: Auditor Confidence versus Audit Effectiveness, in Readings in Accounting Ethics, Ed. R. W. McGee, 1<sup>st</sup> Ed., Thelofai University Press: Hyderabad, India.

Bernardi, Richard A., Bean, David F. and Melton, Michael R.: (2008). Do Accounting Academics Have The Expertise To Teach A Discipline-Specific Ethics Course? A Research Assessment Approach, Research on Professional Responsibility and Ethics in Accounting, 13: 157-179.

Bernardi, Richard A., Bosco, Susan M. and **Columb, Veronica L.**: (2009). Does Female Representation on Boards of Directors Associate with the 'Most Ethical Companies' List? Corporate Reputation Review, 25 (3): 270-280. (Thesis with Distinction)

Bernardi, Richard A. and **LaCross, Catherine C.**: (2009). The Positioning of Codes of Ethics on International Corporations' Websites: A Six-Year Longitudinal Study, Advances in Accounting/Advances in International Accounting, 25 (1): 75-80. (Longitudinal extension of honors thesis)

Bernardi, Richard A., **Witek, Michael B.** and Melton, Michael R.: (2009). A Four-Country Study of the Associations between Bribery and Unethical Actions, Journal of Business Ethics, 84 (3): 389-403. (Thesis with Distinction)

## **2008**

Bernardi, Richard A., **Baca, Ania V., Landers, Kristen S., and Witek, Michael B.**: (2008): Ways and Deterrents to College Cheating: An International Study, Ethics & Behavior, 18 (4): 373-391. (Independent Study)

Bernardi, Richard A. and Bean, David F.: (2007). Establishing a Standardization Sample for Accounting Students' DIT Scores, Research on Professional Responsibility and Ethics in Accounting, 12: 1-22.

- Bernardi, R. A., Bean, D. F., Melton, M. R., and Roberts, S.D.: (2008). Fostering Ethics Research: A Study of the Accounting, Finance and Marketing Disciplines, **Journal of Business Ethics**, 82 (1): 157-170.
- Bernardi, Richard A. and **Guptill, Steven T.**: (2008). Social Desirability Response Bias, Gender and Factors Influencing Organizational Commitment: An International Study, **Journal of Business Ethics**, 81 (4): 797-809. (Ethics class project)
- Bernardi, Richard A. and **LeComte, Kerri L.**: (2008). Impressions of Questionable Marketing Practices in Indonesia: The Influence of Gender and Social Desirability Response Bias, **Electronic Journal of Business Ethics and Organizational Studies**, 13 (1): 42-50. (Honors Thesis)

## 2007

- Arnold, Donald F., Bernardi, Richard A., Neidermeyer, Presha E., and Schmee, Josef: (2007). The Effect of Country and Culture on Perceptions of Appropriate Ethical Actions Prescribed by Codes of Conduct: A Western European Perspective among Accountants, **Journal of Business Ethics**, 70 (4): 327-340.
- Bean, David F. and Bernardi, Richard A.: (2007). A Proposed Structure for an Accounting Ethics Course, **Journal of Business Ethics Education**, 4, 27-54.
- Bean, David F. and Bernardi, Richard A.: (2007). Accounting Ethics Courses: Where is the Proof that They Work? **The CPA Journal**, 77 (1): 64-67.
- Bean, David F. and Bernardi, Richard A.: (2007). Ethics Education in Our Colleges and Universities: A Positive Role for Accounting Practitioners, **Journal of Academic Ethics**, 5 (1): 59-75.
- Bernardi, Richard A. and Bean, David F.: (2007). The Growth of Accounting Research in Ethics Journals: A 45-Year Longitudinal Study, **Research on Professional Responsibility and Ethics in Accounting**, 11: 47-62.

## 2006

- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (2006). How Auditors Reach Balance or Expediency and Independence? **CA Magazine**, 50-52.
- Arnold, Donald F., Bernardi, Richard A., Neidermeyer, Presha E., and Schmee, Josef.: (2006). Between Country Variations in the Application of the Principle of Auditor Confidentiality: A European Setting, **Journal of Accounting Ethics and Public Policy**, 6 (1): 1-30.
- Bean, David F. and Bernardi, Richard A.: (2006). The Need to Control for Political Attitudes in Accounting Ethics and Public Policy Research, **Journal of Accounting Ethics and Public Policy**, 6 (2): 101-127.
- Bernardi, Richard A.: (2006). Associations between Hofstede's Cultural Constructs and Social Desirability Response Bias, **Journal of Business Ethics**, 65 (1): 46-56.
- Bernardi, Richard A. and **Adamaitis, Kimberly L.**: (2006). Data Contamination by Social Desirability Response Bias: An International Study of Students' Cheating Behavior, **Research on Professional Responsibility and Ethics in Accounting**, 11: 157-184. (Honors Thesis)
- Bernardi, Richard A. and Bean, David F.: (2006). The Debate on Ethics in Accounting Education: The Views of Our Forgotten Stakeholders, **The CPA Journal**, 76 (7): 56-57.
- Bernardi, Richard A., Bosco, Susan M., and **Vassill, Katie M.**: (2006). Does Female Representation on Boards of Directors Associate with Fortune's 100 'Best Companies' List? **Business & Society**, 45 (2): 235-248. (Honors Thesis)
- LaCross, Catherine C.** and Bernardi, Richard A.: (2006). Disclosures of Codes of Ethics on Corporate Websites: A Pre-and-Post Sarbanes-Oxley Longitudinal Study **Advances in International Accounting**, 19, 91-114. (Honors Thesis)
- Melton, Michael R. and Bernardi, Richard A.: (2006). A 45-Year Study of Finance Scholars' Publications in Business-Ethics Journals, **Advances in Financial Education**, 4 (2): 55-65.



Roberts, Scott D. and Bernardi, Richard A.: (2006). A 45-Year History of Ethics Research in Marketing, Ethics and Critical Thinking Journal, 22 (3): 106-120.

## 2005

Arnold, Donald F., Bernardi, Richard A., Neidermeyer, Presha E., and Schmee, Josef: (2005). Auditor Perspectives on Confidentiality: A Qualitative Investigation Examining the Differences in European Auditors' Opinions, The Irish Accounting Review, 12 (2): 1-21.

Arnold, Donald F., Bernardi, Richard A., Neidermeyer, Presha E., and Schmee, Josef: (2005). Personal and Professional Ethics in Confidentiality Decisions: An Exploratory Study in Western Europe, Business Ethics: A European Review, 14 (3): 277-289.

Bean, David F. and Bernardi, Richard A.: (2005). Accounting Ethics Courses: A Professional Necessity, The CPA Journal, 75 (12): 64-65.

Bean, David F. and Bernardi, Richard A.: (2005). Estimating the Quality Ratings of Accounting Journals Omitted in Prior Research, Advances in Accounting Education, 7: 109-127.

Bernardi, Richard A.: (2005). Accounting Scholars Publishing in Business Ethics Journals: A Thirty-Year Longitudinal Study, Research on Professional Responsibility and Ethics in Accounting, 10: 63-93.

Bernardi, Richard A., Bean, David F., and Weippert, Kristen M.: (2005). Minority Membership on Boards of Directors: A Case for Requiring Pictures of Boards in Annual Reports, Critical Perspectives on Accounting, 16 (8): 1019-1033. (Honors Thesis)

Bernardi, Richard A., Bean, David F., and Williams, Paul F.: (2005). The Place of Ethics Scholarship in the U.S. Accounting Academy: Accounting Doctorates' Research Productivity in Ethics Journals, Research on Professional Responsibility and Ethics in Accounting, 10: 167-192.

Bernardi, Richard A. and Coolahan, William T.: (2005). The Efficacy of the International Accounting Standards Board at Controlling the Global Accounting Regime, Journal of Theoretical Accounting Research, 1 (1): 51-62. (Honors Thesis)

Bernardi, Richard A. and LaCross, Catherine C.: (2005). Corporate Transparency: Codes of Ethics Disclosures, The CPA Journal, 75 (4): 34-37. (Honors Thesis)

Bernardi, Richard A., Smyth, Jaclyn S., and Dion, Paul F.: (2005). Failure to Disclose Unfunded Post-Employment Healthcare Liabilities: Another Savings-and-Loan Crisis? Organizational Ethics: Healthcare, Business, and Policy, 2 (2): 124-136. (Honors Thesis)

## 2004

Bean, David F. and Bernardi, Richard A.: (2004). The First Accounting Course: An Outcomes Assessment Approach Project, Journal of College Teaching and Learning, 1 (6): 25-35.

Bernardi, Richard A.: (2004). Suggestions for Providing Legitimacy to Ethics Research in Accounting Education, Issues in Accounting Education, 19 (1): 145-146.

Bernardi, Richard A.: (2004). A Theoretical Model for the Associations among: Stress, Locus of Control, and Auditor Longevity, Business Forum, 26 (3/4): 26-35.

Bernardi, Richard A. and Arnold, Donald F.: (2004). Testing the 'Inverted-U' Phenomenon in Moral Development on Recently Promoted Senior Managers and Partners, Contemporary Accounting Research, 21 (2): 353-367.

Bernardi, Richard A., Bean, David F., and Massey, Dawn W.: (2004). The Influence of Political Ideology on DIT Scores: Fact or Artifact? Research on Professional Responsibility and Ethics in Accounting, 9 (1): 21-48.

Bernardi, Richard A., Bosco, Susan M., and Reis, Katie D.: (2004). Corporate Leadership in the Fortune 500: Women in Executive Management Positions, Journal of Business & Economics Research, 2 (12): 1-10. (Honors Thesis)

- Bernardi, Richard A., **Guiliano, Jennifer A.**, **Komatsu, Emmi**, **Potter, Bryanne**, and **Yamamoto, Suhei**: (2004). Contrasting the Cheating Behaviors of College Students from the United States and Japan, Global Virtue Ethics Review, 5 (4): 5-31. (Ethics class project)
- Bernardi, Richard A. and **LaCross, Catherine C.**: (2004). Data Contamination by Social Desirability Response Bias in Research on Students' Cheating Behavior, Journal of College Teaching and Learning, 1 (8): 13-25. (Independent Study)
- Bernardi, Richard A. and **Long, Shelby P.**: (2004). Family Values and Business Ethics: An International Study, International Business & Economics Research Journal, 3 (1): 1-11. (Ethics class project)
- Bernardi, Richard A., **Metzger, Rene L.**, **Scofield-Bruno, Ryann G.**, **Wade-Hoogkamp, Marissa A.**, **Reyes, Lillian E.** and **Barnaby, Gary H.**: (2004). Examining the Decision Process of Students' Cheating Behavior: An Exploratory Study, Journal of Business Ethics, 50 (4): 397-414. (Ethics class project)
- Bernardi, Richard A. and **Vassill, Katie M.**: (2004). The Association between Bribery and Unethical Corporate Actions: An International Study, Business Ethics: A European Review, 13 (4): 342-353. (Independent Study)

### 2003

- Bean, David F. and Bernardi, Richard A.: (2003). Do Technology Advances Improve the Timeliness of Financial Reporting? Journal of Business & Economics Research, 1 (2): 1-12.
- Bernardi, Richard A.: (2003). Beyond a Reasonable Doubt: Auditor Confidence versus Audit Effectiveness, Journal of Accounting Ethics and Public Policy, 3 (1): 49-66.
- Bernardi, Richard A.: (2003). Students' Performance in Accounting: Differential Effect of Field Dependence-Independence as a Learning Style, Psychological Reports, 93 (8): 135-142.
- Bernardi, Richard A., **Delorey, Erin L.**, **LaCross, Catherine C.**, and **Waite, Rebecca A.**: (2003). Evidence of Social Desirability Response Bias in Ethics Research: An International Study, Journal of Applied Business Research, 19 (3): 41-51. (Ethics class project)

### 2002

- Arnold, Donald F., Bernardi, Richard A., Neidermeyer, Presha E., and Schmee, Josef: (2002). Underreporting and Premature Sign-Off in Western Europe, The Irish Accounting Review, 9 (1): 1-38.
- Bean, David F. and Bernardi, Richard A.: (2002). Performance on the Major Field Test in Business: The Explanatory Power of SAT Scores and Gender, Journal of Private Enterprise, 17/18 (2/1): 172-180/137-138.
- Bernardi, Richard A. and Bean, David F.: (2002). The Importance of Performance in Intermediate Accounting I on Performance in a Subsequent Accounting Course, Accounting Educators' Journal, 14, 1-13.
- Bernardi, Richard A., Bean, David F., and **Weippert, Kristen M.**: (2002). Signaling Gender Diversity through Annual Report Pictures: A Research Note on Image Management, Accounting, Auditing and Accountability Journal, 15 (4): 609-616. (Honors Thesis)
- Bernardi, Richard A., Downey, Angela, Massey, Dawn W., and Thorne, Linda: (2002). Critical Thinking and Moral Reasoning of Intermediate Accounting Students, Research on Accounting Ethics, 8: 73-102.
- Bernardi, Richard A., **Shepherd, Christopher R.**, and **Woodworth, Jillian L.**: (2002). Gender Differences in Students' Ethical Impressions of Questionable Marketing Practices, International Business & Economics Research Journal, 1 (9): 25-34. (Ethics class project)



## 2001

- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (2001). The Effect of Client Integrity, Litigation, and Culture on European Materiality Estimates, **The International Journal of Accounting**, 36, 459-483.
- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (2001). Reply to Comments on: 'The Effect of Client Integrity, Litigation, and Culture on European Materiality Estimates', **The International Journal of Accounting**, 36, 491-498.
- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (2001). The Effect of Independence on Additional Audit Work: A European Perspective, **Journal of Accountancy**, 191 (3): 103-104.
- Bernardi, Richard A. and Hooks, Karen L.: (2001). The Relationship among Lifestyle Preference, Attrition, and Career Orientation: A Three-Year Longitudinal Study, **Advances in Accounting Behavioral Research**, 4, 207-232.

## 2000

- Bean, David F. and Bernardi, Richard A.: (2000). Underfunding Pension Obligations While Paying Dividends: Evidence of Risk Transfers, **Critical Perspectives on Accounting**, 11 (6): 515-530.

## 1999

- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (1999). The Effect Of Independence On Decisions Concerning Additional Audit Work: A European Perspective, **Auditing: A Journal of Practice & Theory**, 18 (Supplement): 2, 45-67.
- Arnold, Donald F., Bernardi, Richard A., and Neidermeyer, Presha E.: (1999). Reply to Comments on: 'The Effect Of Independence On Decisions Concerning Additional Audit Work: A European Perspective', **Auditing: A Journal of Practice & Theory**, 18 (Supplement): 79-83.
- Bernardi, Richard A. and Bean, David F.: (1999). Preparer versus User Introductory Sequence: The Impact on Performance in Intermediate Accounting I, **Journal of Accounting Education**, 17 (1): 141-156.
- Bernardi, Richard A. and Nydegger, Ruddy V.: (1999). Changes in the Distribution of the Mean Scores on Locus of Control with Staff Level in Public Accounting Firms, **Psychological Reports**, 85 (3): 1081-1087.
- Coffey, James C. and Bernardi, Richard A.: (1999). Avoiding Litigation: The Benefits of Employment Contracts and Arbitration, **Journal of Small Business Strategy**, 10 (2): 1-10.
- Pincus, Karen V., Bernardi, Richard A. and Ludwig, Steven E.: (1999). Audit Effectiveness versus Audit Efficiency: Are the Two in Conflict? **International Journal of Auditing**, 3 (2): 121-134.

## 1998

- Bernardi, Richard A.: (1998). The Implications of Lifestyle Preference on a Public Accounting Career: An Exploratory Study, **Critical Perspectives on Accounting**, 9 (3): 335-351.
- Bernardi, Richard A.: (1998). Sample Attrition and Cronbach's Alpha: A Five-Year Longitudinal Study, **Psychological Reports**, 82 (3): 1223-1231.
- Bernardi, Richard A.: (1998). The Effect of Inflation Data on Lending Decisions, **Journal of Bank Cost and Management Accounting**, 11 (3): 12-20.
- Bernardi, Richard A. and Arnold, Donald F.: (1998). The Gender Mix at the Upper Staff Levels in Public Accounting: A Baseline Evaluation, **Advances in Accounting Behavioral Research**, 1, 145-171.

## 1997

- Arnold, Donald F. and Bernardi, Richard A.: (1997). An Examination of British, Irish, and U.S. Partners' Responses to Ethical Dilemmas, Research in Accounting Regulation, 11 (Special): 149-172.
- Bernardi, Richard A.: (1997). Estimating the Potential Detection Rate for Fraud, Journal of Applied Accounting Research, 4 (3): 47-71.
- Bernardi, Richard A.: (1997). The Relationships among Locus of Control, Perceptions of Stress, and Performance, Journal of Applied Business Research, 13 (4): 1-8.
- Bernardi, Richard A.: (1997). Probability of Fraud Estimates: The Impact of Client Integrity and Competence, Research on Accounting Ethics, 3 (1): 119-140.
- Bernardi, Richard A. and Arnold, Donald F.: (1997). Examination of Moral Development within Public Accounting by Gender, Staff Level, and Firms, Contemporary Accounting Research, 14 (4): 653-668.
- Bernardi, Richard A. and Kelting, William F.: (1997). A Career in Public Accounting: A Comparison of Four-Year and Transfer Students, Accounting Educators' Journal, 9 (2): 44-57.

## 1996

- Bernardi, Richard A.: (1996). The Base Closure and Realignment Commission: A Rational or Political Decision Making Process, Public Budgeting and Finance, 16 (1): 37-48.
- Bernardi, Richard A.: (1996). The Effect of Client Ethics on Audit Managers' Information Search and Decision Confidence, Business & Professional Ethics Journal, 15 (4): 37-59.
- Bernardi, Richard A. and Arnold, Donald F.: (1996). Auditor Underreporting and Premature Sign-Off: A Behavioral Study, The Irish Accounting Review, 3 (2): 1-22.
- Bernardi, Richard A. and Pincus, Karen V.: (1996). The Relationship between Materiality Thresholds and Judgments of Fraud Risk, Managerial Finance Journal, 22 (9): 1-15.
- Rogan, Anne and Bernardi, Richard A.: (1996). Using Statistical Process Control to Evaluate Hazard Analysis Critical Control Point Plan Data, Journal of Food Service Systems, 9 (1): 1-6.

## 1995

- Bernardi, Richard A.: (1995). Ethics Research in Accounting: A Note on Using the Defining Issues Test, Accounting Educators' Journal, 7 (2): 16-31.

## 1994

- Bernardi, Richard A.: (1994). Fraud Detection: The Effect of Client Integrity and Competence and Auditor Cognitive Style, Auditing: A Journal of Practice & Theory, 13 (Supplement): 68-84.
- Bernardi, Richard A.: (1994). Reply to Comments on: 'Fraud Detection: The Effect of Client Integrity and Competence and Auditor Cognitive Style', Auditing: A Journal of Practice & Theory, 13 (Supplement): 97-101.
- Bernardi, Richard A.: (1994). Validating Research Results when Cronbach's Alpha is below .70: A Methodological Procedure, Educational and Psychological Measurement, 54 (3): 766-775.
- Bernardi, Richard A. and Arnold, Donald F.: (1994). The Influence of Client Integrity and Competence and Auditor Characteristics on Materiality Estimates, The Irish Accounting Review, 1 (1): 1-23.

## 1993

- Bernardi, Richard A.: (1993). Suboptimizing Katie the Total Return on Mortgages: Are Borrowers Allowed to Pay Their Own Property Taxes, Journal of Bank Cost and Management Accounting, 6 (3): 31-39.

Bernardi, Richard A.: (1993). Group Embedded Figures Test: Psychometric Data Documenting Shifts in Field Independence from Prior Norms for Accountants, Perceptual and Motor Skills, 77, 579-586.

## **1992**

Burgess, James C., Bernardi, Richard A., and Ramundo, Kevin: (1992). Financing Satellite Outpatient Care in Rural Hospitals, Financial Accountability and Management, 8 (3): 200-210.

## **1991**

Bernardi, Richard A. and Lippitt, Jeffery: (1991). The Treatment of Pre-Acquisition Contingencies and Bargain Purchases: Proposed Changes to APB 16, Accounting Enquiries, 1 (1): 140-150.

## **Conference Presentations**

### **2013**

Presented eight papers at: the Northeast Regional Meeting of the American Accounting Association, Hartford, CT; and, the Mid-Atlantic Regional Meeting of the AAA, Parsippany, NJ. All of these papers were coauthored with my former students.

### **2012**

Presented six papers at: the Northeast Regional Meeting of the American Accounting Association, Providence, RI; the Mid-Atlantic Regional Meeting of the AAA, Philadelphia, PA; the AAA's National Conference, Washington DC; and, the AAA's Symposium on Ethics Research in Accounting, Washington DC. All of these papers were coauthored with my former students. All of these papers were coauthored with my former students.

### **2011**

Presented eight papers at: the Mid-Atlantic Regional Meeting of the AAA, Baltimore, MD; the Northeast Regional Meeting of the American Accounting Association, Tarrytown, NY; and, the AAA's Symposium on Ethics Research in Accounting, Denver, CO. Seven of these papers were coauthored with my former students.

### **2010**

Presented three papers at: the Northeast Regional Meeting of the American Accounting Association, Burlington, VT; and, the Mid-Atlantic Regional Meeting of the AAA, Philadelphia, PA. All of these papers were coauthored with my former students.

### **2009**

Presented five papers at: the Northeast Regional Meeting of the American Accounting Association (3), Cambridge, MA; and, the Mid-Atlantic Regional Meeting of the AAA, Long Horn, NJ. Four of these papers were coauthored with my former students.

### **2008**

Presented eight papers at: the International Applied Business Research Conference (3), San Juan, Puerto Rico; the AAA's Symposium on Ethics Research in Accounting, Anaheim, CA; the Northeast Regional Meeting of the American Accounting Association (3), Newport, RI; and, the Mid-Atlantic Regional Meeting of the AAA, Philadelphia, PA. Six of these papers were coauthored with my former students.

### **2007**

Presented two papers at: the AAA's Symposium on Ethics Research in Accounting Chicago, IL; and, the Northeast Regional Meeting of the AAA, Hartford, CT. All of these papers were coauthored with my former students.

## **2006**

Presented four papers at: the AAA's Symposium on Ethics Research in Accounting, Washington, DC; the International Applied Business Research Conference, Cancun, Mexico; and, the Northeast Regional AAA Conference (2), Portsmouth, NH. All of these papers were coauthored with my former students.

## **2005**

Presented nine papers at: the Applied Business Research Conference (3), Orlando, FL; the Northeast Regional AAA Conference (3), Tarrytown, NY; the International Conference Promoting Business Ethics (2), New York, NY; and, the Symposium on Ethics Research in Accounting, San Francisco, CA. Three of these papers were coauthored with my former students.

## **2004**

Presented eight papers at: the British National Auditing Conference, University of Southampton, UK; the International Applied Business Research Conference (4), San Juan, Puerto Rico; the College Teaching and Learning Conference, Orlando, FL; and, the International Conference Promoting Business Ethics (2), Chicago, IL. Five of these papers were coauthored with my former students.

## **2003**

Presented ten papers at: the International Applied Business Research Conference (4), Acapulco, Mexico; the International Conference Promoting Business Ethics (3), Garden City, NY; and, the NEDSI Annual Conference (3), Providence, RI. Seven of these papers were coauthored with my former students.

## **2002**

Presented nine papers at: the Annual Meeting of the AAA, San Antonio, TX; the Irish Accounting and Finance Association's Annual Meeting, Dublin, Ireland; the International Conference Promoting Business Ethics (3), Niagara Falls, NY; the International Applied Business Research Conference (3), Puerto Vallarta, Mexico; and, the International Business & Economic Research Conference, Las Vegas, NE. Eight of these papers were coauthored with my former students.

## **2001**

Presented five papers at: the British Accounting Association's National Conference, Nottingham, UK; the International Accounting Conference, Champaign, IL; the International Conference Promoting Business Ethics, Chicago, IL; the AAA's Symposium on Ethics Research in Accounting, Atlanta, GA; and, the Conference for Emerging Issues in International Accounting, Niagara, NY.

## **2000**

Presented ten papers at: the AAA's National Conference in Philadelphia, PA.; the 5<sup>th</sup> Symposium on Ethics Research in Accounting (2), Philadelphia, PA.; the AAA's Auditing Section's Midyear Conference in Long Beach, CA.; the International Conference Promoting Business Ethics, New York, NY; the Northeast Regional AAA Conference, Boston, MA; the Eastern Academy of Management, Danvers, MA; the International Convention of the Association of Private Enterprise Education, Las Vegas, NE; the Computers on Campus Conference, Myrtle Beach, SC; and, the New England Behavioral Accounting Research Series (NEBARS), Northeastern University, Boston, MA.

**1999**

Presented eight papers at: the British Accounting Association's National Conference, Glasgow, UK.; the British Annual Auditing Conference, Colchester, UK.; the Critical Perspectives on Accounting Conference (2), New York, NY.; the AAA's Auditing Symposium, Ontario, Canada; the AAA's Auditing Section's Midyear Conference in Long Beach, CA; the Midyear Meeting of the International Section of the AAA, Orlando, FL; and, the Annual Meeting of the American Society of Business and Behavioral Sciences, Las Vegas, NE.

**1998**

Presented a paper at the National Meeting of the AAA, New Orleans, LA.

**1997**

Presented five papers at: the British Accounting Association National Conference, Birmingham, UK; National Meeting of the AAA, Dallas, Texas; the Irish Accounting and Finance Association Conference, Dublin, Ireland; the Second Annual Conference on Innovation in Instruction for Business and Related Disciplines, Washington, DC; and, the Northeast Regional AAA Conference, Binghamton, NY.

**1996**

Presented a paper at the Critical Perspectives on Accounting Conference, New York, NY.

**1995**

Presented three papers at: the British Accounting Association Auditing Conference, Lancashire, UK; the Irish Accounting and Finance Association Conference, Limerick, Ireland; and, the New York Women's Studies Association Annual Conference, Plattsburgh, NY.

**1994**

Presented a paper at the PhD Research Seminar, University of Laval, Quebec City, Canada.

**1993**

Presented seven papers at: the AAA's Auditing Symposium, Waterloo, Ontario, Canada; the AAA's National Conference (2), San Francisco, CA; the British Accounting Association National Conference, Glasgow, Scotland, the Irish Accounting and Finance Association Conference, Dublin, Ireland; the Critical Perspectives on Accounting Conference, New York, NY; and, the Northeast Regional AAA Conference, Providence RI.

**1992**

Presented three papers at: the British Auditing Conference, Birmingham, UK.; the British Accounting Association National Conference, Coventry, UK.; and, the Northeast Regional AAA Conference, Portland, ME.

**1991**

Presented a paper at the British Accounting Association National Conference, Manchester, U.K.

**1990**

Presented a paper at the Canisius Accounting Conference, Buffalo, NY.

## **SERVICE TO THE UNIVERSITY**

Undergraduate Thesis Chair (Thesis Title and Publication Information) by year of graduation:

### **2013**

Paul W. Arute: *Does Female Representation on Boards of Directors Associate with a Corporation's Common Stock Prices from 2006 through 2012?*

Taylor L. Delande: *Ranking Accounting Scholars Publishing Education Research: A Four Country Study.*

Erynne C. Landry: *Does Female Representation on Boards of Directors Associate with the Appearance of a Firm on List(s) of Excellent Companies?*

### **2012**

Olivia Shaw: *Debunking The 'Inverted-U' Theory Of Auditors' Level Of Moral Development: A Meta Analysis.*

Christopher Sweeney: *The Influence of Personal Financial Stress on Audit Decision Making.*

Kimberly Zamojcin: *Ranking North American Accounting Scholars Publishing Education Research: A 45-Year Longitudinal Study.* One article published in the **Journal of Accounting Education**, 2013, 31 (2): 194-212; a second paper has been submitted to the **Accounting Educators' Journal** for review; and, a third paper is being nearing completion.

### **2011**

Meredith B. Larkin: *Does Female Representation on Boards of Directors Associate with Increased Transparency and Ethical Behavior?* [Under review at the International **Journal of Banking and Finance** and **Accounting and the Public Interest**]

Julia D. Davis: *Examining the Use of Hofstede's Uncertainty Avoidance in Ethics Research: A 19-Year Study.* [**International Business Research**: 2012. 5 (9): 49-59 and 2013. 6 (1): 63-75]

### **2010**

Samantha A. Messier: *The Impact of Client Trustworthiness on the Audit Decision-Making Process.* [**Journal of Forensic & Investigative Accounting**, 2012, 4 (1): 84-122 and 2014, forthcoming]

Jenny K. Rapp: *Examining the Use of Hofstede's Uncertainty Avoidance Construct in International Research: A 25-Year Study.* [**International Business Research Journal**, 2011, 4 (1): 3-15]

Haseena Niazi: *Business Professionals' Ethical Perceptions and Education: An International Study.*

### **2009**

Ayush B. Shrestha: *Does the Propensity to Trust Others Vary by Gender, Social Desirability Response Bias or Country?* [**Accounting and Finance Journal**, 2013, 2 (2): 69-78]

### **2008**

Veronica L. Columb: *Does Female Representation on Boards of Directors Associate with the 'Most Ethical Companies' List?* [**Corporate Reputation Review**, 2009, 25 (3): 270-280]

Jonathan D. Nash: *A Comparison of Ethical Perceptions of Business Majors: An International Study.*

Megan D. Williams: *The Carrying Value of Common Stock: Equity versus Fair Market Value.*

### **2007**

Keri L. LeComte: *Indonesian Students' Impressions of Questionable Marketing Strategies* [**Electronic Journal of Business Ethics and Organizational Studies**, 2008: 13 (1): 42-50].

Michael B. Witek: *A Four-Country Study of the Associations between Bribery and Unethical Actions* [**Journal of Business Ethics**, 2009, 84 (3): 389-403.].



## **2005**

- Kimberly L. Adamaitis: *Data Contamination by Social Desirability Response Bias: An International Study of Students' Cheating Behavior* [Research on Professional Responsibility and Ethics in Accounting, 2007, 11: 157-184].
- William T. Coolahan: *The Efficacy of the International Accounting Standards Board at Controlling the Global Accounting Regime* [Journal of Theoretical Accounting Research, 2005, 1 (1): 51-62].
- Veronica H. Threadgill: *The Relationship between Corporate Social Responsibility and Women's Representation on Boards of Directors* [Electronic Journal of Business Ethics and Organizational Studies, 2010, 15 (2): 15-21].

## **2004**

- Catherine C. LaCross: *Post Enron-Arthur Andersen Disclosure of Codes of Ethics on Corporate Websites: A Longitudinal Study* [The CPA Journal, 2005, 75 (4): 34-37 and Advances in International Accounting, 2006, 19: 91-114] and two longitudinal studies from the original data set [Business Ethics: A European Review, 2010, 19 (2) 113-125 and Advances in Accounting/Advances in International Accounting, 2009, 25 (1): 75-80.].
- Katie D. Reis: *Leadership in the Fortune 500: Women in Senior Management Positions* [Journal of Business & Economics Research, 2004, 2 (12): 1-10].
- Jaclyn S. Smyth: *Post-Employment Healthcare Benefits: Why is the Truth Hidden?* [Organizational Ethics: Healthcare, Business, and Policy, 2005, 2 (2): 124-136].
- Katie M. Vassill: *Does Female Representation on Boards of Directors Associate with Fortune's 100 'Best Companies' List?* [Business & Society, 2006, 45 (2): 235-248].

## **2003**

- Kristen M. Weippert: *Does Female Representation on Boards of Directors Associate with Fortune's 100 'Best Companies' List?* [Accounting, Auditing and Accountability Journal, 2002, 15 (4): 609-616 and Critical Perspectives on Accounting, 2005, 16 (8): 1019-1033].

## **2002**

- Jillian L. Woodworth: *Attitudes of Roger Williams University Students towards Sexual Assault on Campus*.

Undergraduate Honors Thesis Committee Member:

## **2013**

Kate Boudreau: *Mobile Advertising and its Acceptance by American Consumers*.

## **2009**

Janelle Sherman: *A Comparison of the Impact of the Implementation of Sarbanes-Oxley Act - Large Versus Small Companies: A Preliminary Report*.

## **SERVICE TO THE PROFESSION**

### **President: Academic Region**

2008-2009: President of the American Accounting Association's Northeast Region; the Northeast Region has over 800 accounting faculty members in Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont.

**Academic Conference: Chairman**

- 2011: Co-Chaired the American Accounting Association's Northeast Regional Conference held in Tarrytown, NY.
- 2008: Chaired the American Accounting Association's Northeast Regional Conference held in Newport, RI.
- 2002: Chaired the American Accounting Association's 7<sup>th</sup> Ethics Symposium held in San Antonio, Texas.

**Board Member: PRJ Editorial Review Board**

- 2012: Managerial Auditing Journal, Member 2012 to Present.
- 2010: Journal of Forensic and Investigative Accounting, Member 2010 to Present.
- 2004: Research on Professional Responsibility and Ethics in Accounting, Member 2004 to Present.
- 1999: Journal of Forensic Accounting, Member 1999 to 2008 (Journal ceased publication in 2008).

**Editor/Associate Editor:**

- 1997-2006: Journal of Applied Business Research, Associate Editor for Ethics.