

# Hrishikesh (Hrish) Desai

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## ACADEMIC APPOINTMENTS

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<b>Arkansas State University (ASU)</b> <i>Assistant Professor (Tenure track), Department of Accounting</i> <i>Director of the Master of Accountancy (MAcc) with Data Analytics Program w.e.f. Nov 2022</i>	<b>Jonesboro, AR</b> <i>Aug. 2020-present</i>
<b>Columbia Business School (CBS)</b> <i>Chazen Visiting Scholar, Accounting Division</i>	<b>New York, NY</b> <i>Dec. 2019-Jun. 2020</i>
<b>University of Melbourne (UoM)</b> <i>Tutor, Department of Accounting</i>	<b>Melbourne, Australia</b> <i>Feb. 2017-Jun. 2019</i>

## EDUCATION

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<b>University of Melbourne (UoM)</b> <i>Ph.D. in Accounting</i> <i>Dissertation: "Essays on the influence of accounting regulation on non-GAAP reporting"</i> <i>Supervisors: Ian Gow (primary), Matthew Pinnuck, and Michael Davern</i>	<b>Melbourne, Australia</b> <i>Feb. 2016-Jul. 2020</i>
<i>M. Com. in Accounting (research)</i> First Class Honours	<i>Feb. 2015-Dec. 2015</i>
<b>University of Mumbai (MU)</b> <i>M. Com. in Advanced Accounting</i> Ranked First Class First at Narsee Monjee College of Commerce & Economics	<b>Mumbai, India</b> <i>Jun. 2010-May. 2012</i>
<i>B. Com. in Financial Accounting &amp; Auditing</i> First Class (Top 5%)	<i>Jun. 2007-May. 2010</i>

## PROFESSIONAL DESIGNATIONS

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<b>Institute of Management Accountants (IMA)</b> <i>Certified Management Accountant (CMA)</i>	<b>Montvale, NJ</b> <i>Jul. 2024-present</i>
<b>Internal Revenue Service (IRS), U.S. Department of Treasury</b> <i>Enrolled Agent (EA) - Admitted to practice before the IRS</i>	<b>Washington, DC</b> <i>Jan. 2024-present</i>
<b>CFA Institute (CFAI)</b> <i>Chartered Financial Analyst (CFA) Charterholder</i>	<b>Charlottesville, VA</b> <i>Sep. 2018-present</i>
<b>Institute of Chartered Accountants of India (ICAI)</b> <i>Chartered Accountant - First attempt qualified</i>	<b>New Delhi, India</b> <i>Aug. 2011-present</i>

## PROFESSIONAL AFFILIATIONS

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<i>Member, American Accounting Association (AAA)</i>	<i>Jan. 2022-present</i>
<i>Member, Arkansas Society of Certified Public Accountants (ARCPA)</i>	<i>May. 2021-present</i>
<i>Member, Institute of Management Accountants (IMA)</i>	<i>Aug. 2022-present</i>

<i>Member, National Association of Enrolled Agents (NAEA)</i>	<i>Feb. 2024-present</i>
<i>Associate Member, Institute of Chartered Accountants of India (ICAI)</i>	<i>Aug. 2011-present</i>
<i>Associate Member, Association of Certified Fraud Examiners (ACFE)</i>	<i>Mar. 2022-present</i>
<i>Regular Member, CFA Society Memphis</i>	<i>Dec. 2023-present</i>
<i>Member, Tennessee Society of Enrolled Agents (TNSEA)</i>	<i>Jan. 2024-present</i>
<i>Regular Member, CFA Society Melbourne (Australia)</i>	<i>Sep. 2018-Jun. 2019</i>

## RESEARCH INTERESTS

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Accounting regulation; fraud examination; corporate governance; executive compensation; financial reporting; emerging technologies; judgement and decision-making; inter-firm relationships; sustainability reporting; disclosures via social media; drug pricing; personal finance and taxation

## PROFESSIONAL EXPERIENCE

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<b>Bakhresa Group (East African industrial conglomerate)</b>	<b>Zanzibar, Tanzania</b>
<i>Cost Analyst &amp; Controller - Azam Dairy Division (Humanitarian Project)</i>	<i>Mar. 2014-Nov. 2014</i>
<b>General Mills (US Fortune 500 FMCG company)</b>	<b>Mumbai, India &amp; Minneapolis, USA</b>
<i>Financial Analyst - Global Business Solutions</i>	<i>Jul. 2012-Nov. 2013</i>
<b>Deutsche Bank Group (Investment Bank)</b>	<b>Mumbai, India</b>
<i>Analyst Intern - Flow Credit Trading Desk</i>	<i>May. 2010-Dec. 2010</i>
<b>Nikhil Gandhi &amp; Co., Parikh &amp; Amin Associates (Public accounting firms)</b>	<b>Mumbai, India</b>
<i>Articled Assistant - Auditing, FRM, &amp; Taxation</i>	<i>Sep. 2007-May. 2010</i>

## MEDIA QUOTES / PRESS MENTIONS

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Bloomberg News (2024, January 5) "*Big Four Reshape Consulting Workforce, Strategy With Rare Layoffs*"

## PUBLICATIONS IN ACADEMIC JOURNALS

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- Desai, H. & Davern, M. (2024). The details matter: SEC regulatory guidance and informativeness in non-GAAP disclosure decisions. *Meditari Accountancy Research*. Publisher: Emerald. DOI:[10.1108/MEDAR-04-2023-1975](https://doi.org/10.1108/MEDAR-04-2023-1975)
- Desai, H. & Pearlman, D.(2024). Waiting for the next new ride at Disney World? Understanding the determinants of capital expenditures among theme parks. *European Business Review*. Publisher: Emerald. DOI:[10.1108/EBR-07-2023-0214](https://doi.org/10.1108/EBR-07-2023-0214)
- Desai, H. (2023). Infusing Blockchain in accounting curricula and practice: expectations, challenges, and strategies. *The International Journal of Digital Accounting Research*, 23, pp. 97-135. Publisher: Rutgers University. DOI:[10.4192/1577-8517-v23\\_5](https://doi.org/10.4192/1577-8517-v23_5)
- Wood, D. A., Desai, H., (other 325 coauthors), et. al. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions? *Issues in Accounting Education*, 38(4), pp. 1-28. Publisher: American Accounting Association. DOI:[10.2308/ISSUES-2023-013](https://doi.org/10.2308/ISSUES-2023-013)

Desai, H. (2022). Partner selection as a control mechanism in inter-organizational relationships: A meta-model approach. *Journal of Accounting & Organizational Change*, 19(2), pp. 351-375. Publisher: Emerald. DOI:[10.1108/JAOC-11-2021-0154](https://doi.org/10.1108/JAOC-11-2021-0154)

Desai, H., & Schaupp, D. (2022). Play for time when the ship is threatening to sink? Voluntary disclosure choices under going concern uncertainty. *Asia-Pacific Journal of Accounting & Economics*, pp. 1-20. Publisher: Taylor & Francis. DOI:[10.1080/16081625.2022.2082496](https://doi.org/10.1080/16081625.2022.2082496)

Desai, H. (2022). Are firms biasing stakeholder expectations by attributing prior poor performance to COVID-19? *IIM Kozhikode Society & Management Review*, 11(2), pp. 171-182. Publisher: SAGE. DOI:[10.1177/22779752211061207](https://doi.org/10.1177/22779752211061207)

## **PUBLICATIONS IN PRACTITIONER JOURNALS**

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Desai, H. (2023). An Auditor's Perspective on Smart Contracts and DAOs. *The CPA Journal*, 93(7/8), pp. 60-63. Publisher: New York State Society of CPAs. Available at [Link](#).

Desai, H. (2022). Crypto Record-keeping Technologies for Tax Professionals: Developments, Challenges, and Ethical Considerations. *Bloomberg BNA Tax Management Memorandum*, 63(12). Publisher: The Bureau of National Affairs, Inc. (Bloomberg Industry Group). Available at [Link](#).

Desai, H. (2014). Independent Director Models in India and the United States: A Comparative Assessment. *The Chartered Accountant Journal*, 63(5), 699-704. Publisher: Institute of Chartered Accountants of India (ICAI). Available at [Link](#).

## **TEACHING EXPERIENCE**

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Strategic Accounting Technologies II (Graduate Coursework), Arkansas State University  
○ Semesters taught: 2024[Spring]

Strategic Accounting Technologies II (Undergraduate Coursework), Arkansas State University  
○ Semesters taught: 2024[Spring]

Applied Professional Research (Graduate Research), Arkansas State University  
○ Semesters taught: 2024[Fall], 2023[Fall], 2022[Fall], 2021[Spring, Fall], 2020[Fall]

Introduction to Managerial Accounting (Undergraduate Coursework), Arkansas State University  
○ Semesters taught: 2024 [Spring, Fall], 2023 [Spring, Fall], 2022[Spring, Fall], 2021[Spring, Fall], 2020[Fall]

Intermediate Financial Accounting (Undergraduate Coursework), University of Melbourne  
○ Semesters taught: 2019[1], 2018[2]

Accounting Reports & Analysis (Undergraduate Coursework), University of Melbourne  
○ Semesters taught: 2019[1], 2018[1], & 2017[1,2]

## **GRANTS**

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2024 Arkansas Department of Human Services (DHS) Research Grant for project on 'Adults with IDD: The HOWL and ATLAS Transition Pilot Programs' (External): \$2.007 Million

Jointly with Johnson, K., Gammon, S., & Yanowitz, K.

2023 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

2022 Arkansas Division of Higher Education (ADHE) Student Undergraduate Research Fellowship (SURF) Mentor Awards (External): \$1,500

2022 Arkansas Biosciences Institute (ABI) Undergraduate Research Scholar (URS) Mentor Grant (External): \$1,250

2022 Arkansas State University, FRAC: Faculty Research Fund Award for project on 'Accounting perspectives on issues in health policy and management' (Internal): \$8,000

2022 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

2022 ACFE Research Institute (ARI) 'Report to the Nations' Research Data Grant (External)  
Jointly with Muzatko, S., Fortson, M., & Doering, J.

2021 Arkansas State University, College of Business Summer Research Grant (Internal): \$10,000

## **PUBLISHED INTERVIEWS & OP-EDS**

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Desai, H. (2024, Aug 16). "Indian firms and the impact of Japan's positive interest rates policy shift" *The Economic Times (The Times Group)*

Desai, H. (2024, Jul 16). "Expert Insight on Federal Income Tax" *MoneyGeek.com*

Desai, H. (2024, Jul 16). "Expert Advice for Finding the Right Card" *MoneyGeek.com*

Desai, H. (2024, Jun 07). "Expert Opinion on Personal Loans for a 600 Credit Score" *WalletHub*

Desai, H. (2024, Feb 26). "Expert Opinion on Best Business Bank Accounts" *WalletHub*

Desai, H. (2023, Jan 24). "Expert Insights on Mental Accounting" *MoneyGeek.com*

Desai, H. (2023, Jan 03). "Expert Advice on Are Credit Card Rewards Taxable?" *MoneyGeek.com*

Desai, H. (2023, Sep 11). "Expert Opinion on 0% APR credit cards" *WalletHub*

Desai, H. (2023, Sep 09). "Experts' Advice on Getting Paid by Paying Your Taxes" *MoneyGeek.com*

Desai, H. (2023, Sep 07). "Expert Advice on Tax Deductions" *MoneyGeek.com*

Desai, H. (2023, Apr 21). "Expert Insight on Donor-Advised Funds" *MoneyGeek.com*

Desai, H. (2023, Apr 21). "Expert Insight on Managing Taxes on Life Insurance Proceeds" *MoneyGeek.com*

Desai, H. (2023, Vol. III, No. 2/2022). "The Arkansas Chicken Index from Billions: Is It Real or Inspired by a True Story?". *The Wolf Street Journal*

Desai, H. (2023, Jan 05). "Expert Insights: Moving and Taxes" *MoneyGeek.com*

Desai, H. (2023, Jan 04). "Expert Advice on Finding the Best Credit Cards for Fair Credit" *MoneyGeek.com*

Desai, H. (2022, Aug 10). "Global economic shocks and India's economic future: Understanding this black swan paradox" *The Economic Times (The Times Group)*

Desai, H. (2022, Apr 11). "Expert Insight on Online Software vs. Accountant" *MoneyGeek.com*

Desai, H. (2022, Apr 11). "Expert Insight about Credit Cards for Bad Credit & Rebuilding History" *MoneyGeek.com*

Desai, H. (2022, Feb 10). "Expert Insight on Cheap Renters Insurance" *MoneyGeek.com*

Desai, H. (2022, Jan 21). "Expert Insight on Comparing Renters Insurance Quotes" *MoneyGeek.com*

## **PRESS COVERAGE OF RESEARCH**

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Going Concern: *Academics Pitted Human Accounting Students Against GPT-3, Students Won.*

Business Standard: *ChatGPT no match for humans when it comes to accounting, finds study.*

AccountancyAge: *ChatGPT less than 50% accurate in accounting exams, study finds.*

CPA Practice Advisor: *In a Battle Between ChatGPT and Accounting Students, the Students Won.*

FOX Business: *Study finds ChatGPT struggles with math, unlikely to replace accountants.*

The Economic Times: *Students found to fare better at accounting exams than ChatGPT.*

NDTV: *Students Beat ChatGPT At This Exam, Score 76%, Compared To Chatbot's 47%.*

Mint: *ChatGPT falls short in accounting exams. Study reveals students outperform OpenAI's chatbot.*

PR Newswire: *Accounting's First Crowd-Sourced Study Tackles ChatGPT in Education.*

WION: *Students outperform ChatGPT on accounting exam, score 76% to Chatbot's 47%.*

SciTechDaily: *Humans Reign Supreme: ChatGPT Falls Short on Accounting Exams.*

Mirage News: *ChatGPT Falls Short Compared to Humans in Accounting.*

Times of India: *ChatGPT scores less than students in accounting exam; areas it did well in and ones it failed.*

Zee Business: *ChatGPT fails when it comes to accounting, finds major study.*

CNBC TV18: *Students found to fare better at accounting exams than ChatGPT.*

University of Oxford's Business Law Blog (OBLB): *Real Effects' of COVID-19 Risk Factor Disclosures.*

Columbia University's Law School Blog on Corporations and the Capital Markets (CLS Blue Sky):  
*The Pros and Cons of Disclosing News in Distressed Organizations.*

## WORKING PAPERS

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- "The Role of Non-GAAP Measures in Executive Compensation Contracting and Design"
  - I examine whether the regulation of non-GAAP disclosures constrains efficient compensation contracting.
- "The influence of top executives' narcissism on working capital management policies" with Ziad ElKhatib, Arkansas State University, and Sanne van Duin, University of Amsterdam
  - We investigate the impact of top executives' narcissism on firms' working capital management.

## RESEARCH PRESENTATIONS

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Presentation of "*Examining Factors Influencing the Offender's Decision to Confess to Fraud and the Victim's Decision to Refer to Authorities*" including earlier versions:

- 2023 ACFE Research Institute Summer Meeting (Seattle, WA) by co-authors

Presentation of "*The Role of Non-GAAP Measures in Executive Compensation Contracting and Design*" including earlier versions:

- 2023 The 14th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2020 Ph.D. Seminar (Univ. of Melbourne); Reading Group & Brown Bag (Columbia University)
- 2019 AAA Rookie Camp (Miami, FL); Brown Bag (University of Melbourne)
- 2018 Ph.D. Forum (University of Melbourne)
- 2017 AFAANZ Doctoral Symposium (Adelaide, Australia); Ph.D. Seminar (Univ. of Melbourne)

Presentation of "*The details matter: SEC Regulatory guidance and informativeness in non-GAAP disclosure decisions*" including earlier versions:

- 2022 A-State Monthly Faculty Research Presentation (Jonesboro, AR)
- 2021 ARCPA Arkansas Accounting Research Consortium (AARC) (Conway, AR)
- 2020 Ph.D. Seminar (University of Melbourne)
- 2019 Behavioral Res. in A/c class (Univ. of Melbourne); AWE Doc. Forum (Melbourne, Australia)
- 2018 AWE Doctoral Forum (Melbourne, Australia)
- 2017 AWE Doctoral Forum (Melbourne, Australia); Ph.D. Seminar (University of Melbourne)

Presentation of "*The influence of top executives' narcissism on working capital management policies*" including earlier versions:

- 2023 EAA Annual Congress (Helsinki-Espoo, Finland) by co-author
- 2022 The 13th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2022 CREATE@STATE Research Symposium (Jonesboro, AR) by co-author

Presentation of "*Making Sense of the Black Box of Drug Pricing: Application of Benford's Law*" including earlier versions:

- 2023 University of Louisiana's Undergraduate Research Conference (Lafayette, LA) by co-author
- 2022 CREATE@STATE Research Symposium (Jonesboro, AR) by co-author

Presentation of "*Infusing Blockchain in Accounting Curricula and Practice: Expectations, Challenges, and Strategies*" including earlier versions:

- 2022 7th ICAI Annual Virtual International Conference - Digital Africa (Dar Es Salaam, Tanzania)

- 2022 42nd ARCPA Annual Industry, Commerce, & Banking Conference (Little Rock, AR)
- 2022 42nd ARCPA Annual Accounting & Auditing Conference (Hot Springs, AR)
- 2022 19th ARCPA Annual Accounting Educators Conference (Virtual)

Presentation of *“Partner selection as a control mechanism in inter-organizational relationships: A meta-model approach”* including earlier versions:

- 2021 The 12th International Conference (online) of The Japanese Accounting Review (Kobe, Japan)
- 2016 Advanced Managerial Accounting Research class (University of Melbourne)

Presentation of *“Play for time when the ship is threatening to sink? Voluntary disclosure choices under going concern uncertainty”* including earlier versions:

- 2018 EAA Annual Congress (Milan, Italy) by co-author
- 2016 Ph.D. Forum (University of Melbourne)

## RESEARCH DISCUSSIONS

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Discussion of *‘The Impact of CEO Past Corporate Experiences on Accounting Conservatism’* by Frost, T., Faulkner, M., & Garica, L.:

- 2022 AAA Virtual Annual Meeting: Research Conference

Discussion of *‘Blockchain Adoption and Trade Credits’* by Huangfu, J., Pinsker, R., & Xing, H.:

- 2022 AAA Annual Meeting: Research Conference (San Diego, California)

Discussion of *‘Motivating CSR Investment and Social Impact through Relative Performance Information’* by Garrett, J., McPhee, G., & Way, D.:

- 2022 AAA Ethics Research Symposium (ERS) (San Diego, California)

Discussion of *‘Disentangling the Bright and Dark Sides of Transparency – An Integrated Analysis of Psychological Consequences’* by Schaupp, D., Schaeffer, U., & Remmers, T.:

- 2021 AAA MAS Midyear Meeting: Research Conference (Virtual)

Discussion of *‘Value Relevance of Historical Cost and Fair Value Measurements’* by Yang, F.:

- 2017 AFAANZ Doctoral Symposium (Adelaide, Australia)

## EDUCATIONAL PRESENTATIONS

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*“Strategic Applications of Artificial Intelligence (AI) Tools & Technologies in Accounting”* at the 44th ARCPA Annual Accounting & Auditing Conference

*“Blockchain: Understanding the Technology and its Impact on Business Models”* at the 7th ICAI Annual Virtual International Conference - Digital Africa

*“Crypto Trading & Blockchain Applications”* with Hu, B. at the Delta Center for Economic Development (DCED) Forum

*“Managing cybersecurity risks and challenges: The role of accountants”* at the NEA Chapter meeting of Arkansas State Society of Certified Public Accountants

*“Blockchain: Understanding the Technology and its Impact on Business Models”* at the 42nd ARCPA Annual Industry, Commerce, & Banking Conference

"Blockchain: Understanding the Technology and its Impact on the Accounting Profession" at the 42nd ARCPA Annual Accounting & Auditing Conference

"Building a Blockchain-Infused Accounting Curriculum: Expectations, Challenges, and Strategies" at the 19th ARCPA Annual Accounting Educators Conference

## STUDENT RESEARCH SUPERVISION

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Melanie Fortson (Honors Thesis Supervisor)

- Jointly won the 'Report to the Nations' Data Grant awarded by the ACFE Research Institute
- Awarded the Arkansas Division of Higher Education (ADHE) Student Undergraduate Research Fellowship (SURF) for our project

Lindsey Storey

- Won the A-State Student Research & Creativity Grant Competition for our project
- Awarded the Arkansas Biosciences Institute (ABI) Undergraduate Research Scholarship for our project
- Awarded the ADHE Student Undergraduate Research Fellowship (SURF) for our project

Ziad ElKhatib

- Received Dean's Award for Graduate Oral Presentation of our project at the 2022 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works
- Won the A-State Student Research & Creativity Grant Competition for our project

Alyssa Pettit

- Received Dean's Award for Undergraduate Oral Presentation for our project at the 2023 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works
- Won the A-State Student Research & Creativity Grant Competition for our project

Nahida Islam

- Received the Neil Griffin College of Business Graduate Poster Presentation Award for our project at the 2024 CREATE@STATE: A Symposium of Research, Scholarly & Creative Works

## ACKNOWLEDGMENTS

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- As a Technical Expert in the ebook: 'Handbook on Digital Financial Assets for CAs' authored by CA. Aadit Devanand (Publisher: SIRC-Institute of Chartered Accountants of India)

## RESEARCH-RELATED SERVICE

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- Reviewer (1 paper), Journal of Business Administration Online (JBAO), Publisher: Arkansas Tech
- Reviewer (1 paper), 2024 Accounting Education, Publisher: Taylor & Francis
- Reviewer (1 book chapter), "The Nexus of Corporate Sustainability Management, Accounting, and Auditing" Book (Publisher: IGI Global)
- Reviewer (2 papers), 2024 AFAANZ Conference in Auckland, New Zealand
- Reviewer (1 paper), 2024 Journal of Economic Studies, Publisher: Emerald
- Reviewer (1 paper), 2024 Int'l Multi-Conf on Complexity, Informatics & Cybernetics (Orlando, FL)
- Reviewer (2 papers), 2024 84th Annual Meeting of the Academy of Management (Chicago, IL)
- Reviewer (2 papers), 2024 AAA FARS Midyear Meeting: Research Conference (Denver, CO)
- Reviewer (1 paper), 2024 AAA MAS Midyear Meeting: Research Conference (Orlando, FL)
- Journal Referee (1 paper), 2022 Journal of Management Control, Publisher: Springer



- Journal Referee (1 paper), 2022 Intl. Jour. of A/cting, Auditing & Perf. Eval., Publisher: Inderscience
- Journal Referee (1 paper), 2022 SAGE Open, Publisher: SAGE
- Journal Referee (1 paper), 2022 Journal of Asia Business Studies, Publisher: Emerald
- Reviewer (1 paper), 2022 AAA FAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA AIS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 Ethics Research Symposium: AAA Annual Meeting (San Diego, CA)
- Reviewer (1 paper), 2022 AAA SET Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA ATA Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA AUD Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA PI Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA IAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA MAS Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (2 papers), 2022 AAA GIWB Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (2 papers), 2022 AAA ABO Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 paper), 2022 AAA DIV Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (1 panel proposal), 2022 AAA TLC Annual Meeting (San Diego, CA)
- Reviewer (2 papers), 2022 AAA TLC Annual Meeting: Research Conference (San Diego, CA)
- Reviewer (5 papers), 2022 AAA FARS Annual Meeting: Research Conference (San Diego, CA)
- Journal Referee (1 paper), 2022 IIM Kozhikode Society & Management Review, Publisher: SAGE
- Reviewer & Discussant (1 paper), EY Foundation New Faculty Consortium (NFC) in Leesburg, VA
- Reviewer (1 paper), 2022 AAA MAS Midyear Meeting: Research Conference (Portland, OR)
- Reviewer (1 paper), 2021 AAA MAS Midyear Meeting: Research Conference (Virtual)
- Reviewer (4 papers), 2021 AAA FARS Midyear Meeting: Research Conference (Virtual)
- Reviewer & Discussant (1 paper / sem), 2015-19 Melbourne Accounting Research Seminars (MARS)
- Ad Hoc Reviewer (1 paper), 2018 AAA MAS Midyear Meeting (Scottsdale, AZ)

## **ADDITIONAL RESEARCH CREDENTIALS**

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Collaborative Institutional Training Initiative (CITI) Program Certifications:

- Social and Behavioral Responsible Conduct of Research (1-RCR)
- Social/Behavioral Research Course (Human Research; 1 - Basic Course)

Vector Solutions Certifications:

- Health Insurance Portability and Accountability Act (HIPAA)

## **TEACHING INNOVATIONS & GROWTH**

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Arkansas State University

- *Setup a graduate-level technology course (Strategic Accounting Technologies II) from scratch:* Involved (i) working with contacts at Alteryx, Inc. to secure lab licenses, tech support and materials, (ii) preparing the Forvis Accounting Analytics Lab for the use of Alteryx and Python, and (ii) deciding the primary course components - learning objectives, assessments, and instructional strategies
- *Setup a graduate-level capstone research course (Applied Professional Research) from scratch:* Involved (i) deciding the primary course components - learning objectives, assessments, and instructional strategies; (ii) researching similar courses in other universities; (iii) textbook selection; (iv) searching for research databases within budget; (v) deciding what topics to cover; (vi) creating content & assessments; and (vii) incorporating feedback from student surveys and industry professionals.

- *Included 'ESG Reporting' in graduate course curriculum:* Involved coverage on sustainability reporting issues - how organizations report their environmental, social, and economic performance. Students researched how organizations report their sustainability performance using different reporting frameworks and were able to assess best practices and weaknesses in existing reporting.
- *Improvements made to the undergraduate-level business core course (Introduction to Managerial Accounting):* (i) worked with the Director of Learning Support Service to setup an official learning group with a tutor; (ii) revised grading rubrics; and (iii) introduced Tableau dashboard assignments.
- *Mentoring:* Mentored & assisted a new instructor teaching an undergraduate course.

#### Columbia University

- *Classes audited as a Visiting Scholar:* To experience and assimilate teaching styles of prominent professors, I audited: (i) 'Research On Regulation And Accounting Institutions' by Shivaram Rajgopal (Ph.D. class); and 'Investment Banking Tax Factors' by Robert Willens (MBA class)

#### University of Melbourne

- *Selected to be a 'Peer Mentor' by the Williams Centre for Learning Advancement (WCLA):* To observe, advise, and train rookie tutors, who took employment in the Department of Accounting.

## TECHNOLOGY CREDENTIALS

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#### Blockchain

- *Certified Blockchain Expert*, Issued by the Blockchain Council.

#### Alteryx

- *Alteryx Designer Cloud, Trifacta Classic Core Credential*, Issued by Alteryx, Inc.
- *Alteryx Designer Core Credential*, Issued by Alteryx, Inc.
- *Alteryx Auto Insights Micro-Credential*, Issued by Alteryx, Inc.
- *Alteryx Machine Learning Fundamentals Micro-Credential*, Issued by Alteryx, Inc.
- *Alteryx Foundation Micro-Credential*, Issued by Alteryx, Inc.

#### Data science

- *IMA Data Analytics & Visualization Fundamentals Certificate*, Issued by the Institute of Management Accountants
- Earned a badge by completing the IBM Certificate Course: *Introduction to Data Analytics*

#### Python

- *PCEP – Certified Entry-Level Python Programmer*, Issued by the OpenEDG Python Institute
- Earned a badge by completing the following IBM Certificate Courses: *Python for Data Science, AI, & Development; Data Analysis with Python; Data Visualization with Python*
- Earned a badge by completing the Cisco Networking Academy Course: *Python Essentials 1*

#### Robotic process automation (RPA)

- Completed the UiPath Certificate Course: *RPA Basics and Introduction to UiPath*
- Completed the UiPath Academy Diploma Course: *Introduction to RPA and Automation*

#### Cybersecurity

- Earned a badge by completing the Cisco Networking Academy Course: *Introduction to Cybersecurity*
- Completed the following Institute of Management Accountants (IMA) Certificate Courses: *Cyber-*

*security Alert!; Cybersecurity Compliance with Global Regulations*

Excel

- Earned a badge by completing the IBM Certificate Course: *Excel Basics for Data Analysis*

## **TEACHING CREDENTIALS**

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*AI in Education Explorer*, Issued by Auburn University

*Credential (Certificate) in Effective College Instruction*, Co-issued by the American Council on Education (ACE) & the ACUE (Association of College & University Educators)

Note: It is America's first & only teaching certificate program for college faculty that distinguishes faculty for their commitment to educational excellence, demonstration of comprehensive knowledge and skills across all core teaching competencies, and student success.

## **SUSTAINABILITY CREDENTIALS**

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- *GRI Certified Sustainability Professional*, Issued by the Global Reporting Initiative
- Completed the following Certificate course by the TCFD (Task Force on Climate-Related Financial Disclosures) & the Carbon Disclosure Project (CDP): *Introduction to climate-related disclosures: Starting the climate journey*
- Completed the following Certificate courses by the UN Global Compact Academy in conjunction with the Science Based Targets Initiative (SBTi): *The Net-Zero Standard, Setting science-based targets*
- Completed Certificate courses by the UN Global Compact Academy: *Taking financial action for the SDGs: Implementing the CFO Principles, How to understand and take action on the global goals*

## **CONFERENCE & WORKSHOP PARTICIPATION**

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2024 ARCPA 44th Annual Accounting & Auditing Conference in Hot Springs, Arkansas  
2023 The 14th International Conference (online) of The Japanese Accounting Review in Kobe, Japan  
2023 EAA Annual Congress in Helsinki-Espoo, Finland (represented by co-author)  
2023 ARCPA Accounting Educators Conference (Virtual)  
2023 ACFE Research Institute Summer Meeting in Seattle, WA (represented by co-authors)  
2022 UiPath Automation Education Summit (Virtual)  
2022 The 13th International Conference (online) of The Japanese Accounting Review in Kobe, Japan  
2022 ARCPA Northeast Arkansas (NEA) Chapter Virtual Meeting  
2022 ARCPA 42nd Annual Industry, Commerce, & Banking Conference in Little Rock, Arkansas  
2022 ARCPA 42nd Annual Accounting & Auditing Conference in Hot Springs, Arkansas  
2022 AAA Virtual Annual Meeting  
2022 AAA Ethics Research Symposium (ERS) and AAA Annual Meeting in San Diego, California  
2022 ACFE Research Institute (ARI) Summer Meeting in Nashville, Tennessee  
2022 ARCPA 19th Annual Accounting Educators Conference (Virtual)  
2022 Ernst & Young Foundation New Faculty Consortium (NFC) in Leesburg, VA  
2021 The 12th International Conference (online) of The Japanese Accounting Review in Kobe, Japan  
2021 ARCPA Arkansas Accounting Research Consortium (AARC) in Conway, AR  
2021 ARCPA 18th Annual Accounting Educators Conference (Virtual)  
2021 AAA Management Accounting Section (MAS) Midyear Virtual Meeting

2020 Miami Accounting Webinar Series  
2019 AAA Accounting Rookie Camp in Miami, FL  
2019 MIT Asia Conference + Doctoral Consortium in Hong Kong SAR, China  
2019 Accounting Workshop for Experiments (AWE) + Doctoral Forum in Melbourne, Australia  
2018 Accounting Workshop for Experiments (AWE) + Doctoral Forum in Melbourne, Australia  
2018 EAA Annual Congress in Milan, Italy (represented by co-author)  
2017 Accounting Workshop for Experiments (AWE) in Melbourne, Australia  
2017 AFAANZ Conference + Doctoral Symposium in Adelaide, Australia

## SELECTED HONORS & AWARDS

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2024 Outstanding Reviewer Award, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference (Award includes cash prize from CPA Australia)  
2024 Notable Contribution to the Literature Award by the Accounting Information Systems (AIS) of AAA for the co-authored (crowdsourced) *'Issues in Accounting Education'* paper  
2023 CMA Opportunity Scholarship, Institute of Management Accountants (IMA)  
2022 International Accounting Section (IAS) Excellence in Reviewing Award, AAA Annual Meeting  
2022 Financial Acc. & Reporting Sec. (FARS) Excellence in Reviewing Award, AAA Annual Meeting  
2022 Outstanding Reviewer Award, American Accounting Association (AAA) MAS Midyear Meeting  
2020 Graduate Research Excellence Certificate from Assistant Dean (FBE), University of Melbourne  
2019 University of Melbourne FBE - Graduate Research Abroad Travelling Scholarship  
2018 International House, University of Melbourne - Graduate Scholarship  
2017 International House, University of Melbourne - Graduate Scholarship  
2017 Australian Government Research Training Program Scholarship  
2015 University of Melbourne Faculty of Business & Economics (FBE) Doctoral Program Scholarship  
2012 University of Mumbai affiliated N. M. College of Commerce & Economics - Principal's Award  
2010 Saraswati Award - Dy. Chief Minister Hon. R. R. Patil & Minister for Higher Education

## UNIVERSITY SERVICE

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Department of Accounting, Arkansas State University

- *Advising*: Advised accounting majors on academic and career choices
- *Student placement efforts*: Placed accounting majors at Deloitte & other Big 4 accounting firms.
- *Organized guest talks*: Invited the following distinguished guests: (i) Carlton Tartar (Associate Chief Accountant at the US Securities and Exchange Commission, Washington D.C.), (ii) Blake Stewart (Partner at Deloitte, St. Louis, MO), (iii) Evan Gregory (Partner at Deloitte, Seattle, WA), (iv) Stuart Block (Director of ESG Reporting and Analytics at Cardinal Health, Boise, ID), and (v) Christine Haman (Senior Manager - Audit & Assurance [Sustainability and ESG Services] at Deloitte, New Orleans, LA)
- *Diversity, Equity, & Inclusion (DEI) initiatives*: Got A-State Accounting included in Deloitte's DEI initiative. As part of the initiative, a Deloitte Partner and his Microsoft audit team organized an interesting seminar for A-State accounting club students.
- *Role as the Program Director of the MAcc*: Worked on admissions, curriculum, assessment, and enrollment initiatives.
- *Member, University Work Groups*: Faculty Senate, Senior Research Committee, Artificial Intelligence (AI) Policy Committee
- *Member, College & Department Work Groups*: College Scholarship Selection Committee, College Undergraduate Graduation and Academic Appeals Committee, Department Committees (Digital Technology [Chair]; Faculty Grievance [Chair]; Student Recruiting; Graduate [Chair] & Undergraduate Curriculum & Assessment; Search)

- *Member, Goal Assessment Teams: Ethics (Undergrad), Oral Communication (MBA), & LOs (MAcc)*

International House, University of Melbourne

- 2018-19 Graduate Residential Assistant (peer leadership & pastoral care role)
- 2017-19 Mentored undergraduates as part of the *Pathways* program

Student Employability & Enrichment Department, University of Melbourne

- 2017 Panel member on the career event - '*Global employability: Spotlight on India*'

## **PERSONAL DETAILS**

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Nationality: Australian

Hobbies: Traveling, Soccer, Tennis, Table Tennis, Gaming