

Timothy M. Keune
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University of Dayton

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EDUCATION

University of Wisconsin-Madison
Madison, WI

Ph.D., Accounting, 2010

Butler University
Indianapolis, IN

B.S., Accounting, 1995

ACADEMIC EXPERIENCE

University of Dayton, Chair of Department of Accounting	2021 – Present
University of Dayton, Associate Professor	2019 – Present
University of Dayton, Assistant Professor	2014 – 2019
University of South Carolina, Assistant Professor	2010 – 2014
University of Wisconsin-Madison, Research and Teaching Assistant	2006 – 2010

ACADEMIC RESEARCH

Publications:

“Do managers make voluntary accounting changes in response to a material weakness in internal control?” with M. Keune. 2018. *Auditing: A Journal of Practice & Theory* 37 (2): 107-137.

“The challenge of developing a millennial friendly work environment,” with J. Castellano and L. Zelazny. 2018. *Cost Management* 32 (3): 29-37.

“Employee engagement in public accounting” with H. Carrillo and J. Castellano. 2017. *The CPA Journal* 87 (12): 36-41.

“Voluntary changes in accounting principle: Descriptive data, literature review, and opportunities for future research,” with M. Keune and L. Quick. 2017. *Journal of Accounting Literature* 39: 52-81.

“IFAC global small and medium-sized practice survey: 2014 results” with M. Keune. 2015. Sponsored by the International Federation of Accountants.

Publications (continued):

“Debt, equity, and capital investment” with S. Jackson and L. Salzsieder. 2013. *Journal of Accounting and Economics* 56 (2-3): 291-310.

“Supervisor discretion in target setting: An empirical investigation” with J. Bol, E.M. Matsumura, and J.Y. Shin. 2010. *The Accounting Review* 85 (6): 1861-1886.

Working Papers:

“An empirical examination of the effect of relative performance evaluation and common uncertainty on R&D.”

Research in Process:

“Have the determinants of the use of relative performance evaluation changed over time?” data analysis stage.

“How costly are poor internal controls to the U.S. government?” with M. Keune, data collection stage.

Research Funding:

Institute of Management Accountants, grant for data collection assistance for dissertation

Research Awards:

- 2015 Impact on Management Accounting Practice Award, Management Accounting Section
- 2011 Outstanding Doctoral Dissertation Award Runner-Up, Management Accounting Section
- 2009 J. Michael Cook AAA Doctoral Consortium

Academic Presentations:

“Do managers make voluntary accounting changes in response to a material weakness in internal control?”

- 2016 AAA Auditing Section Midyear Meeting (presented by M. Keune)
- University of Mississippi, 2014 (presented with a different title)
- 2013 American Accounting Association Annual Meeting (presented with a different title)
- Virginia Tech, 2013 (presented with a different title)

“Voluntary changes in accounting principle: Descriptive data, literature review, and opportunities for future research”

- 2013 American Accounting Association Annual Meeting (presented by M. Keune) (presented with a different title)

“An empirical examination of the effect of relative performance evaluation and common uncertainty on R&D”

- 2015 Management Accounting Section Research and Case Conference (presented with a different title)
- 2010 American Accounting Association Annual Meeting (presented with a different title)
- 2010 Management Accounting Section Research and Case Conference (presented with a different title)
- University of South Carolina, 2010 (presented with a different title)
- University of Pittsburgh, 2010 (presented with a different title)
- Carnegie Mellon University, 2010 (presented with a different title)
- University of South Florida, 2010 (presented with a different title)
- University of Wisconsin-Madison, 2009 (presented with a different title)

Academic Presentations (continued):

“Supervisor discretion in target setting: An empirical investigation”

- 2009 American Accounting Association Annual Meeting, 2009
- 2009 Management Accounting Section Research and Case Conference, 2009
- University of Wisconsin-Madison, 2008

“Relative performance evaluation and earnings management”

- University of Wisconsin-Madison, 2008

Discussant Presentations:

- “Should employees be given second chances? Evidence from a quasi-field experiment,” American Accounting Association Annual Meeting, August 2018
- “Can a uniform performance evaluation system be efficient? Analysis of a multi-period agency,” American Accounting Association Ohio Region Meeting, May 2017
- “Who should select new employees, the head office or the unit manager? Consequences of centralizing hiring at a retail chain,” Management Accounting Section Research and Case Conference, January 2016
- “An empirical analysis of performance impacts resulting from conversion to franchise operations,” Management Accounting Section Research and Case Conference, January 2015
- “Relative performance evaluation, pay-for-luck, and double-dipping in CEO compensation,” Management Accounting Section Research and Case Conference, January 2013
- “The role of compensation consultants on executive pay,” American Accounting Association Annual Meeting, August 2012
- “Managers’ choices of evaluation criteria in promotion decisions: The importance of subjectivity in alternative job assignments,” Management Accounting Section Research and Case Conference, January 2012
- “Reputation penalties for poor monitoring of executive pay: Evidence from option backdating,” Management Accounting Section Research and Case Conference, January 2011
- “The impact of research alliances on measures of future financial market risk of biotechnology firms,” American Accounting Association Annual Meeting, August 2010

TEACHING EXPERIENCE**Teaching Awards:**

2012 Beta Alpha Psi Undergraduate Professor of the Semester, Spring 2012

2009 Douglas Clarke Memorial Teaching Award

University of Dayton:

2014 – Present

15 credit hours per year (2016 – present), 12 credit hours per year (2014-2016)

Managerial Accounting (ACC 303)

Introduction to Managerial Accounting (ACC 208)

Critical Thinking (ACC 707)

Performance Measurement (MBA 792)

Data Analytics (UDI 229)

Professional Development for Accounting Majors (UDI 243)

Introduction to Financial Accounting (ACC 207H)

University of South Carolina: 2010 – 2014
 9 credit hours per year
 Cost Accounting I and Advanced Cost Accounting (ACCT 402/502)

University of Wisconsin-Madison: 2005 – 2010
 6 credit hours per year
 Introductory Managerial Accounting (AIS 211)
 Strategic Cost Systems (AIS 310)

Undergraduate Student Development:

- Honors thesis director for Sarah Fink, 2012 – 2013

Ph.D. Student Development:

- Dissertation committee member for Michael Majerczyk, 2013
- Faculty mentor for Michael Majerczyk, 2010 – 2012

ACADEMIC CONFERENCES AND CONSORTIUMS

Research Conferences:

2022 Management Accounting Section Research and Case Conference, Virtual
 2018 American Accounting Association Annual Meeting, Washington, D.C.
 2018 Management Accounting Section Research and Case Conference, Scottsdale, AZ
 2017 American Accounting Association Ohio Region Meeting, Columbus, OH
 2016 AAA Accounting Ph.D. Rookie Recruiting and Research Camp, Miami, FL
 2016 American Accounting Association Annual Meeting, New York, NY
 2016 Management Accounting Section Research and Case Conference, Dallas, TX
 2015 American Accounting Association Annual Meeting, Chicago, IL
 2015 American Accounting Association Ohio Region Meeting, Cleveland, OH
 2015 Management Accounting Section Research and Case Conference, Newport Beach, CA
 2014 Financial Accounting and Reporting Section Conference, Houston, TX
 2013 American Accounting Association Annual Meeting, Anaheim, CA
 2013 Management Accounting Section Research and Case Conference, New Orleans, LA
 2012 American Accounting Association Annual Meeting, Washington, D.C.
 2012 Management Accounting Section Research and Case Conference, Houston, TX
 2011 American Accounting Association Annual Meeting, Denver, CO
 2011 New Faculty Consortium, Leesburg, VA
 2011 Management Accounting Section Research and Case Conference, Atlanta, GA
 2010 American Accounting Association Annual Meeting, San Francisco, CA
 2010 Management Accounting Section Doctoral Colloquium and Conference, Seattle, WA
 2009 American Accounting Association Annual Meeting, New York, NY
 2009 J. Michael Cook AAA Doctoral Consortium, Lake Tahoe, CA
 2009 Management Accounting Section Doctoral Colloquium and Conference, St. Pete Beach, FL
 2008 American Accounting Association Annual Meeting, Anaheim, CA
 2008 Management Accounting Section Doctoral Colloquium and Conference, Long Beach, CA
 2007 American Accounting Association Annual Meeting, Chicago, IL
 2007 Management Accounting Section Doctoral Colloquium and Conference, Fort Worth, TX

Teaching Conferences:

2018 American Accounting Association Intensive Data and Analytics Workshop, Orlando, FL
 2018 AACSB Curriculum Development Series: Critical Thinking, Salt Lake City, UT
 2016 American Accounting Association Accounting IS Big Data Conference, San Francisco, CA
 2014 AACSB Assessment Seminar, Tampa, FL
 2011 New Faculty Consortium, Leesburg, VA

Other Conferences:

2023 PwC Accounting & Tax Symposium, Denver, CO
 2023 American Accounting Association Leadership Section Midyear Seminar, Las Vegas, NV
 2022 PwC Accounting & Tax Symposium, San Diego, CA

SERVICE**University of Dayton***University Level:*

Committee for Sustainable Institutional Transformation (2021 – 2022)
 Co-Chair of Budget Model Working Group (2022)
 Search Committee for Director of Budgeting and Planning (2020)
 Co-Chair of Financial Stewardship Task Force (2019)
 Common Academic Program Leadership Committee (2019 – Present)
 Leadership UD (2019 – 2020)

School of Business Level:

Leadership Committee (2021 – Present)
 Academic Leadership Committee (2021 – Present)
 Promotion and Tenure Committee (2019 – 2021)
 Dean's School of Business Administration Strategic Planning Committee (2018)
 Catholic and Marianist Identity Committee (2014 – 2018)
 School of Business Administration Strategic Vision Task Force (2017)

Accounting Department Level:

Department Chair (2021– Present)
 Assurance of Learning Committee (2014 – Present)
 A7 Committee (2017 – Present)
 Promotion and Tenure Committee (2019 – Present; Chair from 2019 – 2021)
 Introductory Courses Committee (2020 – Present)
 Chair of Management Accounting Track Task Force (2020 – 2021)
 Chair of Excel in the Curriculum Subcommittee (2019 – 2020)
 Technology in the Curriculum Committee (2019 – 2020)
 Advice for Second-Year Accounting Majors Presenter (2017 – 2018)
 Recruiting Committee (2015 – 2017)
 Accounting Major Bootcamp Presenter (2015, 2017, 2019)
 Hiring for Mission Retreat (2016)

American Accounting Association:

2019 Management Accounting Section Instructional Resources Committee
 2019 Ohio Region Best Paper Award Committee
 2018 Management Accounting Teaching Symposium Committee
 2017 Management Accounting Teaching Symposium Committee
 2017 Ohio Region Best Paper Award Committee

American Accounting Association (continued):

2016 Ohio Region Best Paper Award Committee

2015 Management Accounting Section Best Paper Award Committee

University of South Carolina*University Level:*

Faculty Senate representative for the School of Accounting (2012 – 2014)

School of Business Level:

Faculty Advisory Committee for the Moore School of Business (2012 – 2014)

School of Accounting Level:

Undergraduate Committee Member (School of Accounting) (2010 – 2014)

University of Wisconsin*School of Business Level:*

2008 School of Business Teaching Improvement Program, panel discussant

2007 School of Business Teaching Improvement Program, panel discussant

Accounting Department Level:

2009 Accounting Department Ethics Symposium, discussion group leader

2008 The Future Is Now (event for Juniors interested in Accounting), facilitator

Reviews:

2022 Reviewer for Management Accounting Section Conference

2021 Reviewer for Management Accounting Section Conference

2020 Reviewer for Management Accounting Section Conference

2019 Ad hoc reviewer for *Journal of Accounting Education*

2019 Reviewer for Management Accounting Section Conference

2018 Reviewer for American Accounting Association Annual Meeting

2017 Ad hoc reviewer for *Journal of Accounting Literature*

2017 Reviewer for Management Accounting Section Conference

2016 Reviewer for Management Accounting Section Conference

2015 Ad hoc reviewer for *Accounting & Business Research*

2015 Reviewer for Management Accounting Section Conference

2015 Reviewer for American Accounting Association Annual Meeting

2014 Reviewer for American Accounting Association Annual Meeting

2013 Reviewer for Management Accounting Section Conference

2013 Reviewer for Financial Accounting and Reporting Section Conference

2012 Reviewer for Management Accounting Section Conference

2012 Reviewer for American Accounting Association Annual Meeting

2011 Reviewer for Management Accounting Section Conference

2011 Reviewer for American Accounting Association Annual Meeting

2010 Reviewer for Management Accounting Section Conference

2010 Reviewer for American Accounting Association Annual Meeting

2009 Reviewer for Management Accounting Section Conference

2009 Reviewer for American Accounting Association Annual Meeting

PROFESSIONAL EXPERIENCE

Winterthur North America , Sun Prairie, WI Budget and Cost Allocation Manager	2005
Pulte Homes, Inc. , Ocala, FL Controller, Ocala Market	1997 – 2005
Ernst & Young LLP , Indianapolis, IN Experienced Staff Auditor	1995 – 1997

CERTIFICATIONS:

Certified Public Accountant, State of Arizona

PROFESSIONAL MEMBERSHIPS:

American Accounting Association (Managerial Section and Leadership in Accounting Education Section), Institute of Management Accountants
