

DR. L. MURPHY SMITH, CPA**OFFICE ADDRESS:**

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PROFESSIONAL EXPERIENCE:

Texas A&M University, Professor, Accounting Department, 2000 to present;
Assistant Department Head, 1999 to 2002; Associate Professor, 1990 to 2000;
Assistant Professor, 1984-1990.
University of Mississippi, Assistant Professor, School of Accountancy, 1981-1984.
Arthur Andersen & Co., Houston, Texas, Faculty Resident, Summer 1982.

EDUCATION:

D.B.A., Louisiana Tech University, 1983.
M.B.A., University of Louisiana at Monroe, 1979.
B.B.A., University of Louisiana at Monroe, 1977, Summa Cum Laude.

RESEARCH INTERESTS: Ethics, International Accounting, and Information Technology.

COURSES TAUGHT: Ethics, International Accounting, Financial, Systems, and Auditing.

AWARDS AND HONORS:

Big 12 Faculty Fellowship 2008, Texas A&M University.
KPMG Outstanding Published Manuscript Award 2008, American Accounting Association, Gender Issues and Work-Life Balance Section.
Distinguished Paper Award 2008, American Accounting Association Southwest Region.
Paper Title: Does Corporate Reputation Translate into Higher Market Value?
Distinguished Teaching Award 2007, Academy of Educational Leadership.
Outstanding Accounting Educator Award 2006, American Accounting Association Southwest Region.
KPMG Outstanding Published Manuscript Award 2006, American Accounting Association, Gender Issues and Work-Life Balance Section.
Assessing Technology in Teaching Award 2006, Texas AM University.
Distinguished Paper Award 2005, American Accounting Association Southwest Region.
Chair of Dissertation Committee, Dr. Shirley Hunter, Recipient of 2005 *Outstanding Dissertation Award* from the American Accounting Association AIET Section.
Co-Chair of Dissertation Committee, Dr. Fred Feucht, Recipient of 2005 *Outstanding Dissertation Award* from the American Accounting Association GIWB Section.
Prince-Chavanne Distinguished Lecturer on Business Ethics 2005, Houston Baptist University.
Outstanding Educator Award 2004, Texas Society of CPAs.
Outstanding Teaching & Curriculum Paper Award 2004, American Accounting Association Southwest Region.

Ranked in the top one percent of U.S. accounting faculty according to number of articles published in the highest ranking accounting journals (Hasselback, Reinstein, and Schwan, *Advances in Accounting* 2003); ranked 2nd among 1983 doctoral graduates.

Outstanding Educator Award 2002, American Accounting Association AI and Emerging Technologies Section.

Invited Speaker, Congressional Hearing regarding Accounting and Business Ethics in Washington, D.C., July 26, 2002.

Price Waterhouse Teaching Excellence Professor, 1993-94.

Outstanding Faculty Member Award, Beta Alpha Psi, Spring 1993.

Distinguished Paper Award, Southwestern Society of Economists, 1993.

Authors Award, Association of Government Accountants, 1988.

RESEARCH PUBLICATIONS:

International

- Smith, L.M. 2008. Acceptance of Emerging Technologies for Corporate Accounting and Business Tasks: An International Comparison. *Advances in Accounting Incorporating Advances in International Accounting*, Forthcoming.
- Hunter, Shirley and L.M. Smith. 2008. Impact of Internet Financial Reporting on Emerging Markets. *Journal of International Business Research*, Forthcoming.
- Norton, S. and L.M. Smith. 2008. Contrast and Foundation of the Public Oversight Roles of the US General Accountability Office and the UK National Audit Office. *Public Administration Review*, Forthcoming.
- Ashcroft, P. and L.M. Smith. 2008. Impact of Environmental Regulation on Financial Reporting of Pollution Activity: A Comparative Study of U.S. and Canadian Firms. *Research in Accounting Regulation*, Vol. 20: 127-153.
- Ashcroft, P. Gia Chevis, and L.M. Smith. 2008. Faculty Perspectives on International Accounting Topics. *Advances in Accounting Incorporating Advances in International Accounting*, Vol. 24: 139-144.
- Smith, L.M., T Sagafi-Nejad, and Kun Wang. 2008. Going International: Accounting and Auditing Standards. *Internal Auditing*, Vol. 23, No. 4 (July): 3-12.
- Smith, L.M. 2008. Are International Financial Reporting Standards (IFRS) an Unstoppable Juggernaut for US and Global Financial Reporting? *The Business Review, Cambridge*, Vol. 10, No. 1 (Summer): 25-31.
- Runyan, B. and L.M. Smith. 2007. The Effect of Multinationality on the Precision of Management Earnings Forecasts. *International Journal of Accounting, Auditing & Performance Evaluation*, Vol. 4, No. 6: 572-588.
- Johns, S., L.M. Smith, C. Strand. 2003. How Culture Affects the Use of Information Technology. *Accounting Forum (UK)*, Vol. 27, No. 1 (March): 84-109.
- Lassila, D. and L.M. Smith, "Tax Complexity and Compliance Costs of U.S. Multinational Corporations," *Advances in International Accounting*, Vol. 10, 1997, pp. 207-237.
- Lassila, D. and L.M. Smith, "An Analysis of Alternative Tax Treatments of the Net Income of Controlled Foreign Subsidiaries of U.S. Multinational Corporations," *International Journal of Accounting*, Vol. 26, No. 1, 1991, pp. 27-50.
- "Getting the Overseas Assignment," *New Accountant*, Vol. 5, No. 8, April 1990, pp. 21-25.

- "Computer Simulation to Evaluate an Energy-Related Firm's International Distribution System" (with K. Smith, S. McDaniel, and C. Wiggins), *Oil and Gas Tax Quarterly*, Vol. 38, No. 2, December 1989, pp. 400-417.
- "The Potential Impact of Foreign Currency Translation Rules on the Earnings of International Oil and Gas Companies" (with J. Miller and R. Strawser), *Oil and Gas Tax Quarterly*, Vol. 38, No. 1, September 1989, pp. 207-219.
- Lassila, D. and L.M. Smith, "The Ranking of International Taxation Topics by U. S. Multinational Corporations," *The Accounting Educators' Journal*, Summer 1989, pp. 11-21.
- "Ranking of International Accounting Topics by Multinational Business Firm Practitioners" (with D. Lassila), *Issues in International Business*, Vol. 5, No. 2, Spring 1989, pp. 24-32.
- "State-Sponsored Shared Foreign Sales Corporation: An Incentive for Firms to Increase Exports," *Texas A&M Business Forum*, Vol. 4, No. 1, Fall 1987, pp. 43-48.
- "Industry Views on Content of the International Marketing Course" (with S. McDaniel), *Journal of Marketing Education*, Fall 1987, pp. 9-14.

Ethics

- Canarutto, Gheula, Katherine T. Smith, and L.M. Smith. 2009. Impact of an Ethics Presentation Used in America and Adapted for Italy. *Accounting Education*, Vol. 18, forthcoming.
- Keller, A.C., K. Smith, and L.M. Smith. 2007. Do Gender, Educational Level, Religiosity, and Work Experience Affect the Ethical Decision-Making of U.S. Accountants? *Critical Perspectives on Accounting*, Vol. 18, No. 3: 299-314.
- Smith, L.M., K. Smith, and E.V. Mulig. 2005. Application and Assessment of an Ethics Presentation for Accounting and Business Classes. *Journal of Business Ethics*, Vol. 61 (Spring): 153-164.
- Hale, M., R. Huston, and L.M. Smith. 2005. The Once and Future Accountant: Ethics and the Future Outlook of the U.S. Accounting Profession. *International Journal of Accounting, Auditing & Performance Evaluation*, Vol. 2, No. 4: 426-440.
- Mulig, E.V., T. Phillips, and L.M. Smith. 2004. Ethical Considerations in CPA Attitudes Regarding the Acceptance of Commissions and Contingent Fees. *Research on Professional Responsibility and Ethics in Accounting*, Vol. 9: 215-239.
- Smith, L.M. 2003. A Fresh Look at Accounting Ethics. *Accounting Horizons*, Vol. 17, No. 1 (March): 47-49.
- Smith, L.M. 2003. Dr. Smith Goes to Washington. *CPA Journal* (March): 6, 8.
- Smith, L.M. 2002. Can Congress Prescribe the Right Medicine for Accounting? *Today's CPA* (November-December): 32-33.
- Kerr, D. and L.M. Smith, "Importance of and Approaches to Incorporating Ethics into the Accounting Classroom," *Journal of Business Ethics*, Vol. 14, 1995, pp. 987-995.
- Smith, L.M., "Teaching Ethics: An Update, Part Two," *Management Accounting (Ethics)*, Vol. 74, No. 10, April 1993, p. 18.
- Smith, L.M., "Teaching Ethics: An Update, Part One," *Management Accounting (Ethics)*, Vol. 74, No. 9, March 1993, pp. 18-19.
- Bain, C. and L.M. Smith, "The Challenge of Professional Accounting Ethics," *Internal Auditing*, Vol. 5, No. 4, Spring 1990, pp. 20-31.

Smith, L.M. and J. Thompson, "The Ethical Dilemma in the Managerial Accounting Profession," *Journal of Business Strategies*, Fall 1985, pp. 18-24.

Systems and Emerging Technologies

- Runyan, B., K. Smith, and L.M. Smith. 2008. Implications of Web Assurance Services on E-Commerce. *Accounting Forum*, Vol. 32: 46-61.
- Efendi, J., E.V. Mulig, and L.M. Smith. 2006. Systems Research Published in Major Accounting Academic and Professional Journals. *Journal of Emerging Technologies in Accounting*, Vol. 3: 117-128.
- Lin, P. and L.M. Smith. 2006. Using a Web-Based Accounting System for Teaching Accounting System Design and Implementation. *Journal of Information Systems*, Volume 20 Number 1 (Fall): 65-79.
- McDuffie R.S. and L.M. Smith. 2006. Impact of an Audit Reporting Expert System on Learning Performance: A Teaching Note. *Accounting Education (UK)*, Volume 15, Number 1 (March): 89-101.
- Warren, D. and L.M. Smith. 2006. Continuous Auditing: An Effective Tool for Internal Auditors. *Internal Auditing*, Vol. 21, No. 2 (March-April): 27-35.
- Lin, P., K. Smith, and L.M. Smith, "Information System Design Issues and System Usability," *Internal Auditing*, Vol. 20, No. 6, November-December 2005, pp. 26-31.
- Luehlfing, M., C. Daily, T. Phillips, and LM Smith, "Cyber Crimes, Intrusion Detection, and Computer Forensics," *Internal Auditing*, 18:5, September-October 2003, pp. 9-13.
- Bain, C., A. Blankley, and LM Smith, "An Examination of Topical Coverage for the First Accounting Information Systems Course," *Journal of Information Systems*, Vol. 16, No. 2, Fall 2002, pp. 143-164.
- Smith, LM, S. Johns, and C. Strand, "Information Systems Tools, Data Security, and On-Line Database Usage Among Multinational Enterprises," *Review of Business Information Systems*, Vol. 5, No. 3, Summer 2001, pp. 17-26.
- Ivancevich, D., D. Hermanson, and LM Smith, "The Association of Perceived Disaster Recovery Plan Strength with Organizational Characteristics," *Journal of Information Systems*, Vol 12, No. 1, Spring 1998, pp. 31-40.
- Smith, K. and L.M. Smith, "A Software Tool for Internal Operations Risk Analysis," *CPA Journal (The CPA & the Computer)*, April 1996, pp. 66-67.
- Smith, L.M. and R.S. McDuffie, "Using an Expert System to Teach Accounting for Business Combinations," *Expert Systems with Applications*, Vol 10, No. 2, 1996, pp. 181-191.
- Murthy, U. and LM Smith, "Electronic Meeting Systems at Work," *CPA Journal*, December 1995, pp. 26-29.
- Foltin, L. and L.M. Smith, "Accounting Expert Systems," *CPA Journal*, Vol. 64, No. 11, November 1994, pp. 46-53.
- McDuffie, R.S., S. Flory, and L.M. Smith, "Validation of an Accounting Expert System for Business Combinations," *Expert Systems with Applications*, Vol. 7, No. 2, 1994, pp. 175-183.
- Cerullo, M., R. McDuffie, and L.M. Smith, "Planning for Disaster," *CPA Journal*, Vol. 64, No. 6, June 1994, pp. 34-38.
- Lin, P., J. Miller, and L.M. Smith, "Multimedia: A New Technology for the CPA," *CPA Journal*, Vol. 63, No. 11, November 1993, pp. 26-31.
- "A GAAP-Based Expert Prototype for Business Combinations" (with R.S. McDuffie and S.

- Flory), *Financial and Accounting Systems*, Vol. 7, No. 2, Summer 1991, pp. 17-22.
- "Using Micro-to-Mainframe Links," *Journal of Accounting and EDP (Micros in Accounting)*, Vol. 5, No. 4, Winter 1990, pp. 38-42.
- "Selecting Time and Billing Software" (with C. Duff), *Journal of Accountancy (Using Microcomputers)*, Vol. 168, No. 2, August 1989, pp. 32-39.
- "Computerized Time Management for Accountants" (with M. Gray, U.S. Army), *Government Accountants Journal*, Vol. 36, No. 1, Spring 1987, pp. 31-36; Received Association of Government Accountants Authors Award at the AGA National Conference, Washington, D. C., June 22, 1988.
- Wiggins, C. and LM Smith, "A Generalized Audit Simulation Tool for Evaluating the Reliability of Internal Controls," *Contemporary Accounting Research*, Vol. 3, No. 2, Spring 1987, pp. 316-337.
- Sena, J. and LM Smith, "Designing and Implementing an Integrated Job Cost Accounting System," *Journal of Information Systems*, Fall 1986, pp. 102-112.
- Wolfe, C. and LM Smith, "Recommending A Microcomputer System to A Small Business Client," *The Ohio CPA Journal*, Vol. 45, No. 2, Spring 1986, pp. 21-24.

Auditing/Financial Reporting

- Smith, L.M. 2006. Audit Committee Effectiveness: Did the Blue Ribbon Committee Recommendations Make a Difference? *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 3, No. 2: 240-251.
- Mulig, E.V. and L.M. Smith. 2004. Understanding and Preventing Money Laundering," *Internal Auditing*, 19:5 (September-October): 22-25.
- Miller, J. and L.M. Smith, "The Effects of the Level of Assurance, Accounting Firm, Capital Structure, and Bank Size on Bank Lending Decisions," *Journal of Accounting, Auditing & Finance*, Winter 2002, Vol. 17, No. 1, pp. 51-71.
- Smith, K. and L.M. Smith, "Use of Professional Journal Ads to Promote Accounting Services," *Journal of Professional Services Marketing*, Vol. 17, No. 2, 1998, pp. 109-116.
- Packer, J., L. Smith, and L.M. Smith, "An Analysis of Excess Profits from Registered Corporate Insider Trading," *Southwestern Economic Review*, Vol. 21, No. 1, Spring 1994, pp. 135-149.
- Bryan, B. and L.M. Smith, "Auditor Changes Following Qualified Opinions in the Oil and Gas Industry," *Petroleum Accounting and Financial Management Journal*, Vol. 12, No. 1, Spring 1993, pp. 124-31.
- "An Evaluation of the Reporting Standards for Litigation: Some Empirical Evidence" (with J. Thompson and J. Williams), *Research in Accounting Regulation*, Vol. 4, 1990, pp. 43-57.
- Sources of Authoritative Accounting Literature" (with J. Miller and R. Strawser), *CPA Journal (Accounting)*, Vol. 60, No. 4, April 1990, pp. 54-59.
- "An Internal Audit of a Church," (with J. Miller), *Internal Auditing*, Vol. 5, No. 1, Summer 1989, pp. 34-42.
- "A Step-by-Step Guide to Accounting and Auditing Research," *The Practical Accountant*, Vol. 20, No. 7, July 1987, pp. 76-86.
- ""An Inconsistency in the Method of Accounting for Changes in Estimate: Variable Stock Plans" (with J. Thompson and J. Worthington), *Accounting Horizons*, December 1987, pp. 29-33.

"Advertising for Today's Accountant: Contribution or Clutter?" (with K. Smith), *National Public Accountant*, Vol. 29, No. 7, July 1984, pp. 22-25.

"The Changing Role of EDP Auditors" (with G. Porter), *Management Accounting (MIS)*, Vol. 65, No. 2, August 1983, pp. 12, 27.

Taxation

Feucht, F.J., L.M. Smith, and R.H. Strawser. 2008. Continuing Effects of the Marriage Penalty Tax. *Tax Notes*, Vol. 118, No. 9 (February 25): 941-942. Cook, E., LM Smith, and LC Smith, Jr., "A Delayed Fix for the Marriage Penalty," *Taxes, the Tax Magazine*, Vol. 79, No. 10, October 2001, pp. 15-22, 46-47.

Olszewsky, Steve, L.M. Smith, and L.C. Smith, Jr., "Accounting for the Economic Costs of the Marriage Penalty Tax," *Tax Notes*, Vol. 90, No. 8, February 19, 2001, pp. 1093-94.

Smith, LM, L.C. Smith, and E.D. Cook, "Toward Family Friendly Public Policies," *Southwestern Economic Review*, Vol. 26, No. 1, Spring 1999, pp. 137-163.

Smith, LM and L.C. Smith, "A Dagger in America's Heart: Public Policy Versus the Family," *CPA Journal (News & Views)*, Vol. 64, No. 8, August 1994, p. 14.

"Are U.S. Tax Court Decisions Subject to the Bias of the Judge?" (with B. Billings and D. Crumbley), *Tax Notes*, Vol. 55, No. 9, June 1, 1992, pp. 1259-1267.

"Noncorporate Entities in the Oil and Gas Industry" (with J. Crain), *Oil and Gas Tax Quarterly*, Vol. 39, No. 1, September 1990, pp. 108-121.

"Taxation and Financial Reporting Regarding the Economic-Out Clause" (with T. Billings), *Oil and Gas Tax Quarterly*, Vol. 35, No. 1, September 1986, pp. 115-121. Reprinted in *Public Utilities Law Anthology*, Vol. 9 (1986), International Library, Law Book Publishers.

Accounting Education

Kerr, D. and LM Smith, "Attributes and Techniques of Highly Effective Accounting Educators: A Multinational Study," *Advances in International Accounting*, Vol. 16: 2003, pp. 123-138.

Kerr, D. and LM Smith, "Effective Accounting Instruction: A Comparison of Instructor Practices and Student Perspectives," *Advances in Accounting Education*, Vol. 5: 2003, pp. 143-163.

Crumbley, D. and LM Smith, "Using Short Stories to Teach Critical Thinking and Communication Skills to Tax Students," *Accounting Education (UK)*, Vol. 9, No. 3, 2000, pp. 291-296.

Crumbley, D., K. Smith, and LM Smith, "Educational Novels and Student Role-Playing Video Presentations," *Accounting Education (UK)*, Vol. 7, No. 2, 1998, pp. 183-191.

Bryan, B. and L.M. Smith, "Faculty Perspectives of Auditing Topics," *Issues in Accounting Education*, Vol. 12, No. 1, Spring 1997, pp. 1-14.

Salter, S. and L.M. Smith, "Faculty Perspectives on International Accounting Topics," *Journal of Teaching in International Business*, Vol. 8, No. 1, 1996, pp. 63-78.

Crumbley, D., K. Smith, and L.M. Smith, "A Scenario Approach to International Business Education," *Southwest Review of International Business*, 1995, pp. 143-155.

Lassila, D. and L.M. Smith, "The Ranking of International Taxation Course Topics by CPA International Partners and Managers," *Journal of Teaching in International Business*, Vol. 6,

No. 3, 1995, pp. 33-49.

Smith, LM, "Relative Contributions of Professional Journals to the Field of Accounting," *The Accounting Educators' Journal*, Vol. 6, No. 1, Spring 1994, pp. 1-31.

Selected Working Papers

Lassila, D., T. Omer, M. Shelley, and L.M. Smith. The Effect of Greater Regulatory and Public Scrutiny on the Decision to Purchase Auditor Provided Tax Services, Under Review at *Journal of the American Taxation Association*.

Blazovich, J. and L.M. Smith, "Ethical Corporate Citizenship: Does it Pay?" Under review at *Contemporary Accounting Research*.

Wang, K. and L.M. Smith, "Does Corporate Reputation Translate into Higher Market Value?" Under review at *Journal of Business Ethics*.

Wang, K. and L.M. Smith, "How Different GAAPs Affect Performance of Valuation Models: Evidence from Asia-Based Companies Cross-Listed in the U.S." Under review at *European Accounting Review*.

Efendi, J., M. Kinney, and L.M. Smith, "Profitability Analysis of B2B Buy-Side E-Commerce Systems." Under review at *Journal of Information Systems*.

EDITORIAL/REVIEW ACTIVITIES:

Editor, Reflections on Accounting Educational Research, Monograph published by the American Accounting Association Teaching & Curriculum Section, 2006.

Guest Editor, Special Issue on Ethics, *International Journal of Accounting, Auditing and Performance Evaluation*, 2006.

Associate Editor, *International Journal of Accounting, Auditing and Performance Evaluation*, 2003-.

Editorial Board, *Advances in Accounting Education*, 2003-.

Editorial Board, *Journal of Information Systems*, 2001-.

Editorial Board, *Research on Professional Responsibility and Ethics in Accounting*, 1998-.

Editorial Board, *Oil, Gas & Energy Quarterly*, 1998-.

Editorial Board, *Advances in International Accounting*, 1996-.

Editorial Board, *The CPA Journal*, 1991-2006.

Co-Editor, Computer Department, *The CPA Journal*, 1991-2004.

Editorial Board, *Teaching Business Ethics*, 1996-2003.

Editorial Board, *Applications of Fuzzy Sets and the Theory of Evidence to Accounting*, 1995.

Ad hoc reviewer, *MIS Quarterly*, 1992-94.

Editorial Board, *Financial and Accounting Systems*, 1991-1992.

Editorial Board, *Journal of Economics and Finance*, 1985-1998.

RECENT GRANTS RECEIVED:

"Measuring the Impact of International Financial Reporting Standards on the Market Valuation of Equity for US Publicly Traded Companies," PwC Excellence Funding Summer Research Grant, Accounting Department, Summer 2008, \$5,000.

- “A Framework for Providing Students with Hands on Experience in Detecting and Investigating Differences in Accounting and Financial Reporting Between the EU and U.S.,” Mays Business School Summer Teaching Grant, Summer 2007, \$10,000.
- "Assessing Technology in Teaching," Research Grant from the Office of Distance Learning. February 2006, \$1,500.
- "Does Corporate Reputation Translate into Higher Market Value?" PwC Excellence Funding Summer Research Grant, Accounting Department, Summer 2005, \$10,000.
- "Factors Affecting Ethical Decision-Making of Future Accountants: Canadian and US Perspectives," International Business Research Grant, Center for International Business Studies, Spring 2005, \$1,000.
- "Internet Resources for Accounting and Financial Reporting," Incentive Grant for Teaching, TAMU Center for Teaching Excellence, Fall 2004, \$1,000.

RECENT INVITED PRESENTATIONS:

- Keynote address on International Financial Reporting Standards (IFRS), Utah Association of CPAs Annual Meeting, August 15, 2008.
- Course Presenter on ‘International versus U.S. Accounting: What in the World Is the Difference?’ Alabama Society of CPAs, July 17, 2008, Missouri Society of CPAs, September 16, 2008.

RECENT PROFESSIONAL MEETING PRESENTATIONS:

- Smith, K., L.M. Smith, and T.R. Smith. 2008. Work-Life Balance: Perspectives of Future Accountants by Gender. American Accounting Association Annual Meeting (August), Anaheim, California.
- Feucht, F. M. Imhof, and L.M. Smith. 2008. The Call for Increasing the International Component of Accounting Education. American Accounting Association Annual Meeting, Research Forum (August), Anaheim, California.
- Feucht, F.J., Stan Kratchman, K.T. Smith, and L.M. Smith. 2008. The Changing Gender Distribution Among Accounting Academics. Critical Perspectives on Accounting Conference (April), New York City.
- Wang, Kun and L.M. Smith. 2008. Does Corporate Reputation Translate into Higher Market Value? American Accounting Association Southwest Region Annual Meeting (March), Houston, Texas. Received the Distinguished Paper Award.
- Norton, S. and L.M. Smith, “In the Public Interest: Why and How the Public Oversight Roles Differ Between the U.S. General Accountability Office and the U.K. National Audit Office,” American Accounting Association Annual Meeting, August 2007, Chicago, Illinois, *Proceedings*, p. 247.
- Wang, K. and L.M. Smith, “A Comparison of Valuation Models: Evidence from Asia-Based Companies Cross-Listed in the U.S.,” American Accounting Association Annual Meeting, Research Forum, August 2007, Chicago, Illinois, *Proceedings*, p. 336.
- Smith, L.M., “Work-Life Balance and Gender Issues Facing the Accounting Profession,” American Accounting Association Annual Meeting, August 2006, Washington, D.C.
- Drake, M. and L.M. Smith, “In the Public Interest: How the Sarbanes-Oxley Act Affected Internal Auditing and Its Relationship to External Auditing,” American Accounting Association Annual Meeting, August 2006, Washington, D.C.

- Wang, K. and L.M. Smith, "A Comparison of the Performance of Valuation Models: Evidence from China-Based Firms Cross-listed in the U.S.," Financial Reporting and Business Communication Conference, July 2006, Cardiff University, Cardiff, Wales, UK.
- Hunter, Shirley and L.M. Smith, "Does Launching a Website Affect the Valuation of Firms Listed in Emerging Markets?" Academy of International Business Annual Meeting, June 2006, Beijing, China.
- Smith, L.M. and J. Smith, "Cyber Crimes Aimed at Publicly Traded Companies: Is Stock Price Affected?" American Accounting Association Southwest Region Annual Meeting, March 2006, Oklahoma City, *Collected Papers and Abstracts*, p. 129.
- Smith, L.M., "Presentation on Ethics in Business and Society: Application and Assessment," Sixth Annual Assessment Conference, Texas A&M University, February 2006.
- Runyan, B., K. Smith, and L.M. Smith, "Implications of Web Assurance Services on E-Commerce," International Research Symposium on Accounting Information Systems, December 2005, Las Vegas.
- Smith, L.M., "The Essential Role of Ethics: Current Issues and Cases," Institute of Management Accountants Student Leadership Conference, November 2005, Orlando, Florida.
- Keller, A., K. Smith, and L.M. Smith, "Do Gender, Educational Level, Religiosity, and Work Experience Affect the Ethical Decision-Making of Future Accountants?," American Accounting Association Annual Meeting, August 2005, San Francisco. *Proceedings*, p. 7.
- Feucht, F. and L.M. Smith, "Impact of The 2003 Tax Act: How Much Are Americans Still Affected by the Marriage Penalty Tax?," American Accounting Association Annual Meeting, August 2005, San Francisco. *Proceedings*, p. 50.
- Hale, M., R. Huston, and L.M. Smith, "The Once and Future Accountant: Ethics and the Future Outlook of the U.S. Accounting Profession After Sarbanes-Oxley," American Accounting Association Annual Meeting, August 2005, San Francisco. *Proceedings*, p. 72.
- Blazovich, J., M.L. McAnally, and L.M. Smith, "Ethical Corporate Citizenship: Does it Pay?" Southwest American Accounting Association Meeting, March 2005, Dallas, Texas. Received the Distinguished Paper Award.
- Blazovich, J., M.L. McAnally, and L.M. Smith, "Ethical Corporate Citizenship: Does it Pay?" American Accounting Association Annual Meeting, August 2004, Orlando, Florida.
- Smith, L.M., K. Smith, and E. Mulig, "Presenting Ethics in Accounting Classes: Encouraging Future Accountants to do what's Right," American Accounting Association Annual Meeting, August 2004, Orlando, Florida.
- Feucht, F. and L.M. Smith, "Impact of The 2003 Tax Act: Are Americans Still Affected by the Marriage Penalty Tax?" Southwest American Accounting Association Meeting, March 2004, Austin, Texas. Received Outstanding Doctoral Student Paper Award.
- Chandler, M. and L.M. Smith, "Do National Cultures Affect Acceptance of Emerging Technologies for Multinational Corporation Accounting and Business Tasks?" IS-AAA Midyear Meeting, January 9-10, 2004, Clearwater Beach, Florida.
- Smith, L.M., "Ethical Considerations in a Continuous Auditing Environment," Sixth Continuous Auditing and Reporting Symposium, November 14-15, 2003, College Station.
- Efendi, J., M. Kinney, and L.M. Smith, "Profitability Analysis of B2B Buy-Side E-Commerce Systems," American Accounting Association Annual Meeting, August 2003, Honolulu, Hawaii.

- Runyan, B. and L.M. Smith, "Home Country Bias and Foreign Earnings Persistence," Southwest American Accounting Association Meeting, March 2003, Houston, Texas.
- McDuffie, R.S., S. Olshewsky, B. Runyan, and L.M. Smith, "The Use of an Audit Reporting Expert System in the Classroom," American Accounting Association Annual Meeting, August 2002, San Antonio.

BOOKS AND MONOGRAPHS:

- Smith, L.M., Editor. 2006. *Reflections on Accounting Educational Research*, Monograph published by the American Accounting Association Teaching & Curriculum Section, Sarasota, FL: American Accounting Association.
- Evers, Pamela S., L. Murphy Smith, Darrell Brown, and Michael Drake. 2006. *Contingent Liabilities: Environmental Disclosures and Accounting*, Monograph/Portfolio. Washington, D.C.: BNA.
- Gaspar, J., L. Bierman, J. Kolari, R. Hise, L.M. Smith, and A. Arreola-Risa. 2006. *Introduction to Business*, Boston, MA, Houghton Mifflin.
- Duke, M., K. Smith, L.M. Smith, and L.C. Smith. 2004. *Microsoft Excel for Microeconomics*, Englewood Cliffs, NJ, Prentice-Hall.
- Duke, M., K. Smith, L.M. Smith, and L.C. Smith. 2004. *Microsoft Excel for Macroeconomics*, Englewood Cliffs, NJ, Prentice-Hall.
- Smith, K., L.M. Smith, and L.C. Smith. 2003. *Microsoft Excel for Accounting: Auditing and Accounting Information Systems*, Englewood Cliffs, NJ, Prentice-Hall.
- Smith, K., L.M. Smith, and L.C. Smith. 2003. *Microsoft Excel for Accounting: Managerial and Cost Accounting*, Englewood Cliffs, NJ, Prentice-Hall.
- Smith, K., L.M. Smith, and L.C. Smith. 2003. *Microsoft Excel for Accounting: The First Course*, Englewood Cliffs, NJ, Prentice-Hall.
- Smith, K., L.M. Smith, and L.C. Smith. 2000. *Microsoft Excel for Accounting Principles*, Englewood Cliffs, NJ, Prentice-Hall.
- Smith, L.M., K. Smith, and D. Kerr. 2003. *Accounting Information Systems, 4th Ed.*, Boston, Mass.: Houghton Mifflin.
- Keys to Personal Financial Planning* (with D. Crumbley), New York, Barron's Educational Series, Inc., 1991; 2nd Edition, 1994, 3rd Edition, 2002.
- Readings and Problems in Accounting Information Systems* (with R. Strawser and C. Wiggins), Homewood, IL, Richard D. Irwin, Inc., 1991.
- Willie's Bricks, A Short Audit Case* (with R. Strawser), Thomson Learning/-Southwestern/Dame Publications, 1987; Computer Edition, 1991.

SERVICE TO UNIVERSITY:

- Member (Elected), TAMU Committee on Academic Freedom, Responsibility and Tenure, 2004-.
- College Representative (Elected), TAMU Aggie Honor Council, 2005-07.
- Member, Learning Assurance Program Council for Mays Business School, 2005-07.
- Director, Accounting Department Internal Auditing Program, 1994 to present (Endorsed by the Institute of Internal Auditors, August 1997).
- Member, Ethics Council for Mays Business School, 2003 to 2006.
- Assistant Department Head, Accounting Department, June 1999 to August 2002.

Presenter, Accounting Faculty & Ph.D. Student Workshop, "A Multimedia Presentation on Ethics," July 23, 1999.

Presenter, Accounting Faculty & Ph.D. Student Workshop, "A Web-Based Expert System Approach to Teaching Business Combinations Accounting," April 24, 1998.

Member, Faculty Advisory Committee, Center for International Business Studies (CIBS), 1984 (founding) to present. Activities include advisory board meetings, meetings with visiting executives and scholars, and special programs.

Member, Mentors in International Business, CIBS, 1991 to present.

Faculty Advisor, Delta Sigma Pi, student professional business fraternity, 1984 to present.

Member, Texas A&M University Mentors, 1984 to present.

Presenter, one-hour CPE course on ethics, Annual CPE Program for Area CPAs, sponsored by Beta Alpha Psi and the Accounting Department, January 1995, January 1996, January 1999, January 2000, January 2001, and February 2002.

Coordinator, half-day teaching workshop on international business topics for faculty and Ph.D. students in the Mays Business School, August 24, 1994.

Faculty Senator (Elected), Texas A&M University Faculty Senate, 1991-92; Academic Affairs Committee, 1991-92; Salary Equity Study Subcommittee, 1991-92.

Presenter, research workshop titled "Teaching Ethics: Why, What, How?" to accounting faculty and doctoral students, July 14, 1992.

Presenter, research workshop titled "Research Publication Strategies" for business faculty at Prairie View A&M University, April 29, 1991.

United Way Campaign, Unit Representative, Accounting Department, 1988.

Research Advisor, Undergraduate Fellows Program, Texas A&M University, 1986-87.

SERVICE TO PROFESSION:

Member, Academic Relations Committee, Institute of Internal Auditors, 2005-07.

President, Gender Issues and Worklife Balance Section of the American Accounting Association, 2004-05.

Presenter, Continuing Education Course: Business Ethics, Center for Executive Development, Texas A&M University, 2005-2006.

Member, Web Masters Committee, American Accounting Association, 1998-2006.

Editor, Newsletter of the AI & Emerging Technologies Section of the American Accounting Association, 2004-07.

Member, Ethics Task Force, Texas State Board of Public Accountancy, 2003.

Web Master, A.I. & Emerging Technologies Section of the American Accounting Association, Fall 1999 to 2005. (<http://www.rutgers.edu/Accounting/raw/aaa/aiet/aithome.htm>).

Web Master, Southwest American Accounting Association Home Page, Fall 1997 to present (<http://acct.tamu.edu/smith/swaaa/swaaa97.htm>).

Web Master, Southwestern Society of Economists Home Page, Fall 1998 to present (<http://acct.tamu.edu/smith/swse/swse.htm>).

Presenter, Visiting Scholar Lecture, Hoffberger Center for Professional Ethics, University of Baltimore, March 13, 2001.

Participant, Touche Ross Seminar for Professors ("Mini-Trueblood"), Dallas, Texas, November 18, 1987.

Presenter, "Financial Forecasting Concepts and Techniques," presented as a 16-hour Group CPE Course for the Texas Society of CPAs, Dallas, TX, July 31-August 1, 1986.

Participant, Coopers & Lybrand Curriculum Development Seminar, New York, NY, May 13-14, 1985 and September 30-October 1, 1985.

Participant, Ernst & Whinney Auditing Concepts Seminar, Cleveland, OH, March 25-27, 1985.

Participant, Accounting Research Convocation, University of Alabama, Tuscaloosa, Alabama, November 11-13, 1983.

DOCTORAL COMMITTEES:

Accounting:

Bruce Runyan, 2000-2005 (chair).

Fred Feucht, 2002-2004 (co-chair), Recipient of 2005 Outstanding Dissertation Award from the American Accounting Association Gender Issues and Work-Life Balance Section.

Shirley Hunter, 2001-2003 (chair), Recipient of 2005 Outstanding Dissertation Award from the American Accounting Association Artificial Intelligence and Emerging Technologies Section.

Paul Ashcroft, 1995-1998.

Jeff Strawser, 1996-97.

Sharon Hurley Johns, 1995-97.

Susan Ivancevich, 1993-94.

Barry Bryan, 1993-94.

Janice E. Lawrence, 1991-92.

Non-Accounting:

Garry Smith (Mktg), 2006.

Tina K. Busch (Educ. HR Dev), 2002.

David A. Snyder (History), 2001.

Jaehong Park (Ag Econ), 2000.

Mary P. McDougall (El Eng), 2000.

Soo Hyun Chu (Food & Science), 1996.

R.T. Ogden (Stat), 1994.

Cathy S. Anderson (Soil & Crop), 1993.

C.S. Shoemaker (Agron), 1990.

B.A. Gillette (Econ), 1988.

PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS:

CPA - Louisiana, 1980.

Texas Society of CPAs.

American Institute of CPAs.

American Accounting Association (AAA).

AI/Emerging Technologies Section of the AAA.

Information Systems Section of the AAA.

Gender Issues & Work-Life Balance Section of the AAA.

Auditing Section of the AAA.

International Accounting Section of the AAA.

Institute of Internal Auditors.



L. Murphy Smith - Biographical Sketch

Dr. L. Murphy Smith, CPA is a Professor in the Accounting Department at Texas A&M University. He serves as Director of A&M's Internal Auditing Program. His academic record includes numerous research articles, books and monographs, academic conference presentations, and research grants. Dr. Smith ranks in the top 1 percent of accounting scholars in the United States (ranks 2nd among 1983 doctoral graduates) according to recently published guides of research productivity among accounting professors.

His major areas of research include: ethics, international accounting, and information technology. Among the journals in which he has published are the following: *Contemporary Accounting Research*; *Accounting Horizons*; *Journal of Information Systems*; *Journal of Business Ethics*; *Research on Professional Responsibility and Ethics in Accounting*; *Journal of Accounting, Auditing and Finance*; *Advances in Accounting*; *Critical Perspectives on Accounting*; *Journal of Emerging Technologies in Accounting*; and *International Journal of Accounting, Auditing & Performance Evaluation*. His work has been cited in various news media, including *Fortune*, *USA Today*, and *The Wall Street Journal*. In 2002 he provided expert witness testimony in Washington, D.C. at a Congressional Hearing concerning business and accounting ethics.

He has received a number of recognitions for teaching and research, including the following:

- Accounting Educator of the Year 2006, American Accounting Association Southwest Region.
- Outstanding Educator Award 2004, Texas Society of CPAs.
- Outstanding Educator Award 2002, American Accounting Association Artificial Intelligence and Emerging Technologies Section.
- Invited Speaker, Congressional Hearing regarding Accounting and Business Ethics in Washington, D.C., July 26, 2002.
- Price Waterhouse Teaching Excellence Professor, 1993-94.

Dr. Smith is involved in a number of service roles in the university and the local community. He is a member of Texas A&M University Mentors and has served on the A&M Honor Council. He serves on the advisory board to Hope Pregnancy Centers of the Brazos Valley. Dr. Smith and his wife, Kathy, have been married 29 years, and have three children.

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