

September 2007

VITA

ARNOLD SCHNEIDER
Professor and Area Coordinator of Accounting
College of Management
Georgia Institute of Technology
Atlanta, GA 30308-0520
Telephone: (404) 894-4907
Fax: (404) 894-6030
E-mail: aschneider@gatech.edu

EDUCATION:

Ph.D. Accounting; Minors in Economics and Mathematical Statistics (Ohio State University, 1982); Dissertation: "External Auditors' Evaluations of Internal Auditing: A Conjoint Measurement Approach".

M.A. Accounting (Ohio State University, 1980).

B.S. Accounting (Case Western Reserve University, 1975; Magna Cum Laude).

TEACHING AND ACCOUNTING EXPERIENCE:

Area Coordinator of Accounting -- Georgia Institute of Technology; 1998-present.

Professor -- Georgia Institute of Technology; 1999-present.

Adjunct Professor -- Emory University; 2003 & 2004.

Associate Professor -- Georgia Institute of Technology; 1987-1999.

Visiting Associate Professor -- Emory University; 1993-1994.

Visiting Fellow in Accounting -- Macquarie University (Australia); 1989.

Assistant Professor -- Georgia Institute of Technology; 1982-1987.

Graduate Teaching Associate -- Ohio State University; 1976-1981.

Auditor -- United States General Accounting Office, Washington, D.C.; June 1975-August 1976.

C. P. A. Certificate -- Maryland; 1976.

COURSES TAUGHT:

Accounting: Managerial Accounting -- undergraduate and graduate; Cost Accounting -- undergraduate and graduate; Honors Cost Accounting -- undergraduate; Honors Managerial Accounting -- undergraduate; Advanced Management Accounting -- undergraduate and graduate; Managerial Accounting Research -- Ph.D. seminar; Measuring Performance in Manufacturing -- graduate; Auditing -- undergraduate and graduate; Auditing Research -- Ph.D. seminar; Financial Accounting – undergraduate and graduate; Behavioral Accounting Research-- Ph.D. seminar.

Other: Introductory Statistics – undergraduate and graduate.

EDITORIAL BOARDS:

Advances in Accounting, 1992-present.
Behavioral Research in Accounting, 1998-2000 and 2005-present.
Research in Accounting Regulation, 2006-present.
Journal of Accounting Case Research, 2003-2006.
International Journal of Applied Quality Management, 1996-1998.
Accounting Review, 1992-1997.
Southwest Business Review, 1991-1992.
Issues in Accounting Education, 1988-1991.

JOURNAL ARTICLES:

Schneider, A. and B.K. Church, "The Effects of Auditors' Internal Control Opinions on Loan Decisions," Journal of Accounting and Public Policy (forthcoming 2008).

Schneider, A. and W.F. Messier, "Engagement Quality Review: Insights from the Academic Literature," Managerial Auditing Journal (forthcoming 2007).

Schneider, A., "Summit Enterprises," Journal of the International Academy for Case Studies (forthcoming 2007).

Schneider, A., B.K. Church, and K.M. Ely, "Non-Audit Services and Auditor Independence: A Review of Literature," Journal of Accounting Literature (2006).

Schneider, A., "JEA Laboratory," Journal of the International Academy for Case Studies (2006).

Ackert, L., B.K. Church, and A. Schneider, "Auditor Reputation and Individuals' Investment Decisions," Research on Professional Responsibility and Ethics in Accounting (2006).

Schneider, A., "Right on Target," Journal of Accounting Case Research (Spring 2006).

Schneider, A., "Sports Management Training Institute," Journal of Accounting Case Research (Summer 2005).

Schneider, A., "Kort Auto Museum," Journal of Accounting Case Research (Summer 2005).

Schneider, A., "Greenfield Hills Apartments: Activity Based Costing in a Service Setting," Journal of Applied Management Accounting Research (Winter 2005).

Gramling, A.A., M.J. Maletta, A. Schneider, and B.K. Church, "The Role of the Internal Audit Function in Corporate Governance: A Synthesis of the Extant Internal Auditing Literature and Directions for Future Research," Journal of Accounting Literature (2004).

Schneider, A., "Ethical Decision Making on Various Managerial Accounting Issues," Journal of Applied Management Accounting Research (Summer 2004).

Schneider, A., "Vistavia Warehousing," Global Perspectives in Accounting Education (2004).

Schneider, A. and J. T. Large, "Kelsey Hospital," Global Perspectives in Accounting Education (2004).

Schneider, A. and L. Tracy, "International Lodging of America," The Journal of 21st Century Accounting (Summer 2003).

Schneider, A., "An Examination of Whether Incentive Compensation and Stock Ownership Affect Internal Auditor Objectivity," Journal of Managerial Issues (Winter 2003).

Schneider, A., B.K. Church, and R.J. Ramsay, "Concurring Partner Review: Does Involvement in Audit Planning Affect Objectivity?," Research in Accounting Regulation (2003).

Schneider, A., "Greenbelt Athletic Club," Journal of Accounting Case Research (Fall 2003).

Schneider, A., "Toco Hills University," Journal of Accounting Case Research (Fall 2002).

Church, B.K., J. J. McMillan, and A. Schneider, "Factors Affecting Internal Auditors' Consideration of Fraudulent Financial Reporting During Analytical Procedures," Auditing: A Journal of Practice & Theory (March 2001).

Schneider, A. and R.J. Ramsay, "Assessing the Value Added by Peer and Quality Reviews of CPA Firms," Research in Accounting Regulation (2000).

Church, B.K., J. J. McMillan, and A. Schneider, "The Effect of Risk Factors and Decision Frame on Internal Auditors' Consideration of Fraud Explanations," Advances in Accounting (1998).

Hwang, H. and A. Schneider, "A Study of Characteristics Related to Public Accountants' Professional Conduct", Research in Accounting Regulation (1996).

Schneider, A., "Incidence of Accounting Irregularities: An Experiment to Compare Audit, Review and Compilation Services," Journal of Accounting and Public Policy (Winter 1995).

Church, B.K. and A. Schneider, "Internal Auditors' Memory for Financial Statement Errors," Behavioral Research in Accounting (1995).

Schneider, A., "How to Include Earnings-Based Bonuses in Cost-Volume-Profit Analysis," Journal of Managerial Issues (Summer 1994).

Church, B.K. and A. Schneider, "A Comparison of Internal Control and Audit Judgments Between U.S. and Australian Internal Auditors", Advances in International Accounting (1994).

Church, B.K. and A. Schneider, "Auditor Objectivity: The Effect of Prior Involvement in Audit Program Design", Accounting and Finance (November 1993).

Church, B.K. and A. Schneider, "Auditors' Generation of Diagnostic Hypotheses in Response to a Superior's Suggestion: Interference Effects", Contemporary Accounting Research (Fall 1993).

Church, B.K. and A. Schneider, "Internal Auditor Involvement in Internal Control System Design: Is Objectivity Impaired?", Journal of Applied Business Research (Fall 1992).

Schneider, A., "Cost-Volume-Profit Models Containing Earnings-Based Bonus Expenses," Accounting Enquiries (August 1992).

Schneider, A. and N.A. Wilner, "Evidence of Auditing as a Deterrent to Financial Reporting Irregularities", Mid-American Journal of Business (Spring 1992).

Church, B.K. and A. Schneider, "Maintaining Objectivity Despite Conflicting Duties", Internal Auditing (Fall 1991).

Harwood, G. B., J. L. Pate, and A. Schneider, "Budgeting Decisions as a Function of Framing: An Application of Prospect Theory's Reflection Effect", Management Accounting Research (September 1991).

Schneider, A. and N.A. Wilner, "Irregularities: The Deterrent Impact of Internal Auditing vs. External Auditing", Internal Auditing (Spring 1991).

Schneider, A. and N.A. Wilner, "A Test of Auditor Deterrent to Financial Reporting Irregularities Using the Randomized Response Technique", Accounting Review (July 1990).

Schneider, A. and R. G. Jeroslow, "Joint Product Cost Allocation in the Context of Cost-Plus Pricing Determinations with Non-Uniform Markups", Decision Sciences (Spring 1988).

Messier, W. F. , and A. Schneider, "A Hierarchical Approach to the External Auditor's Evaluation of the Internal Audit Function," Contemporary Accounting Research (Spring 1988).

Mulford, C.W. and A. Schneider, "An Empirical Study of Structural and Controllable Factors Affecting Faculty Evaluations", Advances in Accounting (1988).

Schneider, A., "Pricing and Indirect Cost Allocation -- A Note", Accounting and Finance (May 1987).

Schneider, A., "Indirect Cost Allocations and Cost-Plus Pricing Formulas", Journal of Cost Analysis, (Fall 1986).

Schneider, A., "The Other Side of Objectivity in Operational Auditing," CMA (July-August 1986).

Schneider, A., "Simultaneous Determination of Cost Allocations and Cost-Plus Prices for Joint Products," Journal of Business Finance & Accounting (Summer 1986).

Schneider, A., "The Effect of Internal Auditing on External Audit Work," Journal of Cost Analysis (Spring 1986).

Schneider, A., "The Reliance of External Auditors on the Internal Audit Function," Journal of Accounting Research (Autumn 1985).

Schneider, A., "Consensus Among Auditors in Evaluating the Internal Audit Function," Accounting and Business Research, (Autumn 1985).

Schneider, A., "Cost-Plus Pricing When Joint Costs Are Present", Omega: The International Journal of Management Science, Vol. 13, No. 6 (1985)

Schneider, A., "External Auditors' Assessments of Internal Auditors' Competence, Objectivity, and Work," Akron Business and Economic Review (Autumn 1985).

Schneider, A., "How External Auditors Evaluate Internal Audit Strength," Internal Auditing (Fall 1985).

Schneider, A., "Modeling External Auditors' Evaluations of Internal Auditing," Journal of Accounting Research (Autumn 1984).

Schneider, A., "How External Auditors View Internal Auditing," Ohio CPA Journal (Spring 1984).

BOOKS:

Schneider, A. Illustrative Financial Statement Extracts, Kendall/Hunt Publishing Company, Dubuque, Iowa: 2007.

Schneider, A. and H. Sollenberger, Managerial Accounting: Manufacturing and Service Applications, Thomson Publishing Company, Mason, Ohio: 2000, 2002, 2003, and 2006.

Sollenberger, H. and A. Schneider, Managerial Accounting, Cincinnati: South-Western Publishing Company, 1996.

WORKING PAPERS:

Ackert, L., B.K. Church, and A. Schneider, "Provision of Non-Audit Services and Individuals' Investment Decisions: Experimental Evidence," 2007.

Greenberg, R. and A. Schneider, "Job Order Costing Simulation," 2007.

RESEARCH IN PROGRESS:

Schneider, A. and B.K. Church, "The Effects of Auditors' Internal Control Opinions on Individual Investment Decisions."

Schneider, A., "Do Client Dependence and Amount of Audit Fees Affect Individual Investment Decisions?"

PAPER PRESENTATIONS:

Church, B.K., J. J. McMillan, and A. Schneider, "Agency Relationships and Internal Auditors' Consideration of Fraud," presented at the Southeast Summer Accounting Research Colloquium, 1997, and at the American Accounting Association Annual Meeting, 1998.

Church, B.K., J. J. McMillan, and A. Schneider, "Internal Auditors' Consideration of Corporate Irregularities: An Investigation of the Effects of Different Contextual Factors," presented at the American Accounting Association Southeast Regional Meeting, 1995, and at the American Accounting Association Annual Meeting, 1995.

Schneider, A., "Incidence of Accounting Irregularities: An Experiment to Compare Audit, Review and Compilation Services," presented at the American Accounting Association Annual Meeting, 1993.

Church, B.K. and A. Schneider, "The Effect that a Superior's Suggestion Has on Auditors' Abilities to Generate Diagnostic Hypotheses", presented at the American Accounting Association Annual Meeting, 1990.

Church, B.K. and A. Schneider, "The Effect on Objectivity in Information Search Resulting from Involvement in Audit Program Design", presented at Macquarie University (Australia), 1989, at University of South Florida, 1990, at Memphis State University, 1991, at the Georgia Summer Accounting Research Colloquium, 1991, at University of Dayton, 1991, and at University of Illinois-Chicago, 1992.

Church, B.K. and A. Schneider, "Internal Auditor Involvement in Internal Control System Design: Is Objectivity Impaired?", presented at University of New South Wales (Australia), 1989, and at Monash University (Australia), 1989.

Harwood, G., J. Pate and A. Schneider, "Framing Bias in Business Decision Making: Some Preliminary Evidence", presented at the American Accounting Association Southeast Regional Meeting, 1988.

Mulford, C.W. and A. Schneider, "Determinants of Student Evaluations of Faculty: A Study of Controllable Factors", presented at the American Accounting Association Annual Meeting, 1986.

Schneider, A. and C.W. Mulford, "An Empirical Study of Structural Factors Affecting Faculty Evaluations", presented at the American Accounting Association Annual Meeting, 1986.

Messier, W.F. and A. Schneider, "A Hierarchical Approach to the External Auditor's Evaluation of the Internal Auditing Function", presented at Indiana University, 1985.

Schneider, A. and R. G. Jeroslow, "Allocation of Joint Product Costs for Cost-Based Pricing Decisions", presented at the American Accounting Association Annual Meeting, 1985.

Schneider, A., "External Auditors' Assessments of Internal Auditors' Competence, Objectivity, and Work," presented at the American Accounting Association Annual Meeting, 1983.

INVITED PRESENTATIONS:

Siegel, G., N. Holter, T. Skantz, and A. Schneider, "Implementing Activity-Based Costing in Healthcare: Implications for Research, Teaching, and Policy", presented to the American Accounting Association Southeast Regional Meeting, Savannah, April 2000.

Siegel, G., G. Kaciuba, A. Schneider, J. Kosske, and B. Ferguson, "Activity-Based Costing in Healthcare: Ethical Issues and Implications for Social Policy", presented to the Decision Sciences Institute Annual Meeting, New Orleans, November 1999.

Schneider, A., "The Benefits of Activity-Based Costing" presented to Atlanta Chapter of Georgia Society of CPAs, Atlanta, November 1999.

Schneider, A., "Findings from Research and Case Studies on Target Costing", presented at Activity-Based Pricing Strategies Conference, Chicago, June 1995.

Schneider, A., "Teaching Managerial Accounting in a Service-Oriented Economy", Innovative Approaches in Accounting Instruction seminars, Atlanta, February 1995 and Memphis, October 1995.

Schneider, A., "Issues for Current Behavioral Research in Auditing", 1991 Proceedings of the Decision Sciences Institute, Miami Beach, pp. 23-5, November 1991.

Schneider, A., "Internal Auditing Today: A Perspective from the U.S." presented to The Institute of Internal Auditors, Victorian Branch, Melbourne, Australia, September 1989.

Harwood, G., J. Pate and A. Schneider, "Framing Bias in Business Decision Making: Some Preliminary Evidence", presented at the American Accounting Association Southeast Doctoral Consortium, Knoxville, April 1988.

DISCUSSANT PRESENTATIONS:

American Accounting Association Annual Meeting, Honolulu, August 2003.

American Accounting Association Annual Meeting, San Antonio, August 2002.

ABO Research Conference, Chicago, October 2000.

American Accounting Association Annual Meeting, San Diego, August 1999.

American Accounting Association Southeast Regional Meeting, Atlanta, April 1999.

ABO Research Conference, Las Vegas, June 1996.

BOOK REVIEWS:

Flesher, D., "The Institute of Internal Auditors: 50 Years of Progress through Sharing", reviewed in: Accounting Review (April 1992).

Kwok, B.K.B., "Accounting Irregularities in Financial Statements: A Definitive Guide for Litigators, Auditors and Fraud Investigators", reviewed in: International Journal of Accounting (December 2006).

HONORS:

Selection of article that appeared in Journal of Accounting Literature (2004) for inclusion in Corporate Governance and Financial Reporting, published by Sage Publications (2007).

Selection as team leader for Engagement Quality Review project in Research Synthesis Program of Public Company Accounting Oversight Board (2005).

Selection of article that appeared in Journal of Accounting & Public Policy (Winter 1995) for Citation of Excellence by ANBAR Electronic Intelligence (1997).

Selection of article that appeared in Journal of Accounting Research (Autumn 1984) and article that appeared in Contemporary Accounting Research (Spring 1988) for inclusion in The International Library of Management (1995).

New Faculty Consortium Group Leader (American Accounting Association, 1991 and 1994).

Young Investigator Award (Georgia Tech, College of Management, 1986).

Doctoral Dissertation Fellowship (Ernst & Whinney, 1980-1981).

Doctoral Consortium Fellow (American Accounting Association, 1980).

Richard T. Baker Award (Ohio State University, 1980).

University Teaching Award Nomination (Ohio State University, 1979).

Arthur Andersen Award (Ohio State University, 1978).

ORGANIZATIONS:

Member, Georgia Tech Executive Board, 2003-6.

Member, Georgia Tech General Faculty Assembly & Academic Senate, 2000-03.

Faculty Advisor, Georgia Tech Honorary Accounting Organization, 1997-2001.

Member, American Accounting Association, 1979-present.

Member, Canadian Academic Accounting Association, 1993-4.

Southeast Regional Chairperson, Auditing Section of American Accounting Association, 1992-3.

Member, Decision Sciences Institute, 1991-2 & 1999-2000.

Member, Accounting Association of Australia and New Zealand, 1989-90; 1993-4; 2000.

COMMITTEES:

Member, Search Committee for Senior Vice President of Research and Innovation, Georgia Tech, 2007.

Member, Student Grievance and Appeal Committee, Georgia Tech, 2007-present.

Chairman, Ph.D. Thesis Advisory Committee for Dan Li (College of Management), Georgia Tech, 2006-7.

Member, Ph.D. Thesis Advisory Committee for Beng-Wee Goh (College of Management), Georgia Tech, 2006-7.

Chairman, College of Management Undergraduate Committee, Georgia Tech, 1999-2000 and 2002-3.

Member, College of Management Undergraduate Committee, Georgia Tech, 1990-3, 2000-02, and 2003-present.

Member, Institute Undergraduate Curriculum Committee, Georgia Tech, 1999-2003.

Member, College of Management AACSB Steering Committee, Georgia Tech, 1999-2001.

Member, Focused Research Program Review Panel, Georgia Tech, 2001.

Member, College of Management Faculty Advisory Committee, Georgia Tech, 1999-2000.

Member, Ph.D. Thesis Advisory Committee for Jan Emblemstvag (School of Mechanical Engineering), Georgia Tech, 1999.

Member, International Sports Business & Economics Committee, Georgia Tech, 1993-5.

Member, Ph.D. Thesis Advisory Committee for Stacey Nutt (School of Management), Georgia Tech, 1993-4.

Member, School of Management Ph.D. Program Committee, Georgia Tech, 1986-9 and 1991-3.

Chairman, Ph.D. Examination Committee for Stacey Nutt and Hyun-Dol Choi (School of Management), Georgia Tech, 1993.

Chairman, Ph.D. Thesis Advisory Committee for H. Hwang (School of Management), Georgia Tech, 1990-2.

Member, School of Management Dean's Advisory Committee, Georgia Tech, 1990-1.

Member, Student Academic & Financial Affairs Committee, Georgia Tech, 1988-9.

Member, Restructuring Committee on Management & Public Policy, Georgia Tech, 1988.

Member, Subcommittee on Education and Technology, American Accounting Association, 1987-8.

Ad Hoc Member, Indirect Cost Review Committee , Georgia Tech, 1987.

Chairman, Ph.D. Examination Committee for Al Chen (College of Management), Georgia Tech, 1987.

Chairman, Ph.D. Examination Committee for Ruth Ann McEwen (College of Management), Georgia Tech, 1985.

Recording Secretary, College of Management Research and Publications Committee, Georgia Tech, 1983-4.

Member, College of Management Honors Day Selection Committee, Georgia Tech, 1983, 2000, 2001, and 2003.

CONSULTING AND OTHER ACTIVITIES:

Expert witness involving financial analysis of auto dealership for law firm of Berry, Shelnut, Day & Hoffman, 2007.

Expert witness involving cost estimation for Coomer Law Office, 2007.

Executive education instructor in financial accounting for Finance and Accounting for Non-Financial Managers Program, 2005.

Curriculum consultant for European School of Management-Tbilisi, 2004.

Executive education instructor in financial accounting for Management Development Program, 2004.

Executive education instructor in financial and managerial accounting for Essentials in Finance and Accounting Course, 2004.

Executive education instructor in managerial accounting for Mid-Management Program, 2003.

Gave a presentation on activity-based costing to an International Finance Task Force of Noramco, Inc., 2001.

External reviewer for Department of Accounting at Louisiana State University, 2001

Provided time value of money calculations for law firm of Olim & Loeb, 1999.

Expert witness regarding auditor liability in embezzlement case for law firm of Sutton & Associates, 1997.

Member of group that developed activity-based costing model for Society of Thoracic Surgeons, 1997-8.

Contributor of six modules for Wiley CPA Examination Review Distance Learning Website, by John Wiley & Sons, 1997 and 1999.

Presented seminars on use of financial and managerial accounting information, China/U.S. Professional Exchange Program, 1993-6.

Presented an activity-based costing case to a Coca-Cola Co. seminar, 1995.

Developed models to estimate reserves for sales returns for Regina Company, 1991-2.

Performed forklift cost comparison study for National Propane Gas Association, 1991.

President of Congregation Beth Jacob, 2000 - 2002; Executive Vice President, 1992 & 1997-9; Vice President - Membership Services, 1996-7; Vice President - Fund Raising, 1994; Vice President - Revenues, 1993; Treasurer, 1986-7 & 1991; Financial Secretary, 1989-91.

Treasurer, Yeshiva Atlanta High School, 2006-present; Vice President, 2005-6; Vice President-Fund Raising, 2003-5.

Trustee, Atlanta Memorial Fund, 2007-present.

Expert witness regarding compilation standards for law firm of Bell & Bagley, 1988.

Prepared test banks for Financial Accounting, by R.K. Eskew and D.L. Jensen, 3rd and 4th editions, 1988 and 1991.

Expert witness regarding profit projection for law firm of Wildman, Harrold, Allen, Dixon & Branch, 1987.

Instructor in cost accounting and auditing for an Arthur Andersen CPA review course, 1985.

Managerial accounting instructor for a continuing education course, Financial Management for Administrators of Nonprofit Organizations, 1983.