

John P. Wendell

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Education

Union College, Graduate Management Institute, Schenectady, New York - Ph.D. August 1989.

Concentration: Accounting and Statistics

Minor Field: Operations Management

Dissertation: The Explicit Reference Distribution Audit Sample Evaluation Method:
Using Computer Modeling in Evaluating Sampling Risk in Auditing.

Upsala College, East Orange New Jersey - B.A. in Accounting, May 1980.

Honors and Achievements

Delta Theta Chapter of Beta Alpha Psi 1995 Outstanding Accounting Faculty

Union College, Leo A. Arioan Doctoral Fellow for 1989

Certification and Professional Affiliations

Certified Public Accountant, 1984, University of the State of New York.

Membership in:

American Accounting Association

American Institute of Certified Public Accountants

British Accounting Association

Canadian Academic Accounting Association

Hawai'i Society of Certified Public Accountants

New York State Society of Certified Public Accountants

Association of Government Accountants

American Statistical Association

Academic Employment

Professor of Accounting with Tenure, University of Hawai'i at Manoa, College of Business Administration, School of Accountancy, July 1998 - present (Assistant Professor, August 1989 - June 1994; Associate Professor with tenure, July 1994 - June 1998), Topics taught: Auditing, Systems, Financial, and Governmental.

Director, School of Accountancy, College of Business Administration, University of Hawai'i at Manoa, July 1996 to April 1997.

Adjunct Lecturer, Rensselaer Polytechnic Institute, School of Management, September 1986 - May 1987. Topic taught: Financial

Teaching Assistant, Upsala College, East Orange New Jersey, 1980

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Published Papers

Blind Refereed Papers:

“A Primer for Accountant’s Considering Whistleblowing in a Global Economy: An Analysis of Ethics, Confidentiality, and Pragmatic Assistance,” with Tom Pearson and Terry Gregson, *Internal Auditing*. Vol. 13, No. 5, (May/June 1998): 9 – 19.

“Auditor Rotation Policies of Governmental Entities,” with Tom Pearson and Terry Gregson, *Government Finance Review*. Vol. 14, No. 2, (April 1998): 61 - 62.

“The Dual Risk Method for Calculating Attribute Sample Sizes,” *Internal Auditing*, Vol 13, No. 3, (January/February 1998): 19 - 22.

“Earnings Manipulation and Disclosure of the Early Adoption of SFAS 96 in Management’s Letter to Shareholders,” with Cindy Eakin, *Research on Accounting Ethics*. Vol. 4, (1998) 113 – 123.

“An Evaluation of the Negative Binomial Method for Tests of Controls,” with Terry Gregson, *Journal of Applied Business Research* Vol. 13, No. 2, (Spring 1997): 65 - 71.

“Exact Inference for Proportions from a Stratified Finite Population,” with Josef Schmee, *Journal of the American Statistical Association* Vol. 91, 434 (June 1996): 825-830.

“Judgmental Versus Random Sampling in Auditing: An Experimental Investigation,” with Larry Ponemon, *Auditing: A Journal of Practice and Theory* Vol. 14 (Fall 1995): 17-34.

“The Validity of Quality Cost: An Empirical Study of Mills in the Paper and Pulp Industry,” with Larry Ponemon and Larry Carr, *Advances in Management Accounting* Vol. 3 (1994): 213 - 236.

“Role Ambiguity, Role Conflict, and Perceived Environmental Uncertainty: Are the Scales Measuring Separate Constructs for Accountants?,” with Terry Gregson and June Aono, *Behavioral Research in Accounting* Vol. 6 (1994): 144 - 159.

“Role Conflict, Role Ambiguity, Job Satisfaction and the Moderating Effect of Job-Related Self-Esteem: A Latent Variable Analysis,” with Terry Gregson, *Journal of Applied Business Research* (Spring, 1994): 106 - 113.

“Audit Specific Calibration of a Sample Evaluation Method Using Computer Modeling,” with Josef Schmee, *Auditing: A Journal of Practice and Theory* (Fall, 1993): 121 - 134.

“An Approach for Calculating Probabilities for Tests of Controls Using an Electronic Spreadsheet,” *Auditing: A Journal of Practice and Theory* (Fall, 1993): 116 - 120.

“Calculating the Time Required to Complete Jobs,” *Internal Auditing* (Fall, 1992): 34 - 39.

“A question of credibility,” *CA Magazine* (March, 1992): 53 - 66, also published in French as “Analyse séquentielle ou limites de crédibilité?” *CA Magazine* (mars, 1992): 49 - 52.

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Other Blind Refereed Publications:

“Comment on Seyman (1991),” *The American Statistician* (August, 1992): 242.

“More on Jahn’s Statistics,” *Skeptical Inquirer* Vol. 16 No. 1 (Fall, 1991): 89 - 90.

Other publications:

“S-Plus Routines for Evaluating Proportions from a Stratified Finite Population” *StatLib* (October 1995), World Wide Web address: <http://lib.stat.cmu.edu/S/hyperstrat>.

“Calculating Normal Probabilities Using a Spreadsheet,” *The Auditor's Report*, Vol. 16, No. 2 (Winter 1993): 7.

Book Review of J. E. Boritz, *Approaches to Dealing with Risk and Uncertainty* Toronto: Canadian Institute of Chartered Accountants), *The Accounting Review*, Vol. 66, No. 3 (July, 1991): 656 - 657.

Papers Under Review

Submitted:

“Confidence Regions and Intervals for Proportions in Finite Populations,” with Josef Schmee, at *Journal of the American Statistical Association*.

“The Communication Satisfaction of Accountants,” with Terry Gregson and Tom Pearson, at *Journal of Applied Business Research*.

Papers Presented at Professional Meetings

Auditor Rotation Policies of Governmental Entities, with Tom Pearson, presented at the AAA Western Regional Meeting, May 1977.

Visualizing Data For Analytical Review in Auditing (with Josef Schmee and Nicholas Maestraccio) Presented at the Joint Statistical Meetings sponsored by the American Statistical Association, the Biometric Society and the Institute of Mathematical Statistics, Chicago, August 1996.

An Informational Content Approach for Teaching a Critique of 'Generally Accepted' versus 'Alternative' Accounting Principles (with Don Arnold) Presented at the annual Irish Accounting and Finance Association conference held in Dundalk, Ireland. April, 1996.

Random Versus Judgmental Sampling in Auditing: An Experimental Investigation. (with Larry Ponemon) Presented at the American Accounting Association's Annual Meeting, New York, New York, August 1994, the Joint Statistical Meetings sponsored by the American Statistical Association, the Biometric Society and the Institute of Mathematical Statistics, San Francisco, California, August 1993, and at the British Accounting Association's Annual Meeting in Glasgow, U.K. April 1993.

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Papers Presented at Professional Meetings (continued)

Confidence Bounds on Proportion from Stratified Sample of Finite Population (with Josef Schmee) Presented at the Joint Statistical Meetings sponsored by the American Statistical Association, the Biometric Society and the Institute of Mathematical Statistics, San Francisco, California, August 1993

Using the Product Limit Method With Right-Censored Data from Accounting Systems. Presented at the Third Asian-Pacific Conference on International Accounting Issues, Honolulu, Hawai'i, October 1991.

Likelihood Attribute Sample Evaluation in Auditing. Presented at the research forum session of the annual meeting of the American Accounting Association, Toronto, Ontario, August 1990.

Computer Modeling in Evaluating Sampling Risk in Auditing (with Josef Schmee), Joint Statistical Meetings sponsored by the American Statistical Association, the Biometric Society and the Institute of Mathematical Statistics, Anaheim, California, August 1990.

A Critical Look at Statistical Sampling in Auditing. Critical Perspectives on Auditing Symposium sponsored by the Public Interest Section of the American Accounting Association and *Critical Perspectives in Accounting.*, New York, New York, April 1990.

Using Computer Simulation as an Audit Sample Evaluation Technique: A First Look. Northeast Regional American Accounting Association's Annual Conference held in Albany, New York, April 1989

The Value of "Useless" Asset Valuation Schemes: A Reexamination of Edwards and Bell (with Donald Arnold). Proceedings of the British Accounting Association's Annual Meeting Held in Nottingham, U.K. April 1988.

Measuring Performance of Governmental Entities (with Jeffrey Lippitt & Mary Durgee). Southeast Regional American Accounting Association's Annual Conference held in Greensboro, South Carolina, April 1986.

Professional Experience

General Electric Corporation, May 1988 - February 1989.
Statistician, Corporate Audit Staff.

New York State, March 1982 - August 1985
State Accounts Auditor, Office of the State Comptroller

Riley, Haddad, and Lombardi, Certified Public Accountants.
Staff Accountant, January 1981 - March 1982

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Editorial Position

Column Editor, "Quantitative Methods in Auditing" in *The Auditor's Report*, 1993-1995.

Referee Positions

Three papers for *Auditing: A Journal of Practice and Theory*.

One paper for the *Accounting Review*.

1997 *Auditing Section Annual Conference*. Manuscript Reviewer.

1992 *Western Region American Accounting Association Regional Meeting*, Manuscript Reviewer.

Discussant or Session Chair at Professional Meeting

Behavioral Section, Moderator, Western Regional Meeting American Accounting Association held in Palm Desert, California, May 1995.

Artificial Intelligence and Expert Systems, Discussant, Third Annual Asian-Pacific Conference on International Accounting Issues held in Honolulu, Hawai'i, October, 1991.

Accounting Education - Integrating Liberal Arts, Discussion Leader, Northeast Regional American Accounting Association's Annual Conference held in Burlington Vermont, April 1988.

Professional Service

School of Accountancy Ambassador to the Institute of Internal Auditors 1997 – present.

School of Accountancy Ambassador to Grant Thornton 1997 – present.

Western Regional Vice President, Behavioral Section - American Accounting Association 1993 to 1996

Association of Government Accountants - Hawai'i Chapter, Emerging Issues Conference Planning Committee 1993 - 1995

College of Business Administration - Arthur Anderson Ethics Coordinator 1992 - 1996.

School of Accountancy Ambassador to the Association of Governmental Accountants 1992 – 1996

School of Accountancy Ambassador to Arthur Anderson 1992 - 1996.

Hawai'i Society of Certified Public Accountants Library Committee 1990 - 1991

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Internal Service:

School:

Departmental Personal Committee 1994 – 1996, 1997 - present.
Chair School of Accountancy Funds Management Committee 1994 – 1996, 1997 - present.
Member School of Accountancy Funds Management Committee 1992 – 1996, 1997 - present.
Member School of Accountancy Planning Committee 1994 – present.
Member School of Accountancy Curriculum Committee, 1992 – present.
Director of the School of Accountancy 1996 - 1997
Chair School of Accountancy Graduate Admissions Committee 1995 - 1996.
Chair School of Accountancy Governmental and Not-for-Profit Committee 1994 - 1996.
Member School of Accountancy Graduate Admissions Committee 1993 - 1996.
Member School of Accountancy Financial Accounting, Auditing and Not-for-Profit Committee 1992.
Member School of Accountancy Recruiting Committee 1990 - 1992.

College:

Member Faculty Council 1989 – present.
Director of the School of Accountancy 1996 - 1997
Curriculum Committee 1996 - 1997.
Office of Student Academic Services TQM Committee 1995.
Member College of Business Administration Graduate Admissions Committee 1993.
College of Business Administration - Arthur Anderson Ethics Coordinator 1992 - 1996.
University of Hawai'i, College of Business Administration, Computer Competency Exam Subcommittee. 1990 - 1991

University:

University of Hawai'i at Manoa Faculty Senate Executive Committee, 1998 – present.
University of Hawai'i at Manoa Faculty Senate, 1998 – present.
University of Hawai'i at Manoa Writing Board, 1998 – present.
Faculty Advisor, University of Hawai'i at Manoa Chapter, Circle K, Kiwanis International 1992 - present.