

**Dana R. Hermanson** is Dinos Eminent Scholar Chair of Private Enterprise and Professor of Accounting in the Coles College of Business at Kennesaw State University. He serves as a Research Fellow of the Corporate Governance Center at the University of Tennessee and of the Enterprise Risk Management Initiative at North Carolina State University. Dana serves on the Advisory Board of Oversight Systems, Inc.

Dana has received several awards and recognitions for his contributions in research, teaching, and professional service. Dana was recognized as the 80<sup>th</sup> all-time most prolific author (out of over 10,000 authors) in 25 core accounting journals (Heck 2009), with 25 career publications in these journals. He and his co-authors received the 2008 Deloitte/AAA Wildman Medal, which recognizes research judged “to have made or be likely to make the most significant contribution to the advancement of the public practice of accountancy.” Dana received the *Issues in Accounting Education* Best Paper Award in 2009, and he was named the Kennesaw State University Foundation 2007 Distinguished Professor. Dana was named to the 2003 *Georgia Trend Magazine* “40 Under 40” List of the Best and Brightest Young Georgians and the *Atlanta Business Chronicle*’s 2004 “Who’s Who in Accounting.”

Dana’s research addresses issues related to auditing, corporate governance, information technology, and accounting education. He has authored or co-authored over 200 publications on business topics. Dana has published in such journals as *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting and Public Policy*, *Journal of Accounting Literature*, *Accounting Horizons*, *Behavioral Research in Accounting*, *Journal of Information Systems*, *Issues in Accounting Education*, *The CPA Journal*, *Internal Auditor*, *Journal of Accountancy*, and *Strategic Finance*.

Dana currently serves or previously has served on the Editorial Boards of *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Issues in Accounting Education*, *Journal of Forensic Accounting*, *Internal Auditing* (Contributing Editor), and *Journal of Executive Education*. He was founding Co-Editor of *Current Issues in Auditing* and Associate Editor of *Accounting Horizons*. He is Co-Editor of *Accounting Horizons* for the term 2009-2012.

Dana’s research, letters, or quotes have appeared in such outlets as *Newsweek*, *The Wall Street Journal*, *Business Week*, *Harvard Business Review*, *USA Today*, *Investor’s Business Daily*, *The Washington Post*, *Dow Jones Newswire*, *Bloomberg*, *Barron’s*, *Fortune*, *Associated Press*, *Reuters*, *CBS Market Watch*, *Kiplinger*, *Christian Science Monitor*, *Atlanta Journal/Constitution*, *LA Times*, *Baltimore Sun*, *Bureau of National Affairs*, *National Post*, *The Globe and Mail*, *Financial Executive*, *Compliance Week*, *CFO Magazine*, *Business Finance Magazine*, *Computerworld*, *Accounting Today*, and *Corporate Financing Week*. He has appeared on Georgia Business Report, a GPTV program, and NPR, and his work has been profiled on AP Radio.

Dana is co-author of a study performed for the Committee of Sponsoring Organizations of the Treadway Commission (COSO), *Fraudulent Financial Reporting: 1987-1997, An Analysis of U.S. Public Companies*. The study examines approximately 200 financial fraud cases and offers insights for improving financial reporting. The results of the study apparently have influenced NYSE and NASDAQ listing requirements, as well as SEC disclosure rules, for smaller public

companies. The study has been cited in several SEC publications, including *Staff Accounting Bulletin No. 101, Revenue Recognition in Financial Statements* and *Final Rule: Audit Committee Disclosure*, and has been cited in Congressional testimony. Dana also is co-author of the AICPA monograph, *Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997*.

Dana is co-author of *21st Century Governance and Financial Reporting Principles* issued in March 2002 by the Corporate Governance Center at Kennesaw State University. The Governance Principles have been endorsed by the Institute of Internal Auditors, presented to the New York Stock Exchange, and sent to members of Congress and the White House. In May 2007, updated Governance Principles and new Audit Committee Principles were issued.

Dana was a member of the National Association of Corporate Directors Blue Ribbon Commission on Audit Committees. The Commission developed recommendations for improving audit committee performance and released its report in September 1999. He also was a member of the Auditing Standards Board's Anti-Fraud Detection Subgroup, which wrote the Appendix to SAS No. 99, *Management Antifraud Programs and Controls: Guidance to Help Prevent, Deter, and Detect Fraud*. He has served as Chair of the Auditing Standards Committee of the AAA's Auditing Section, and he was a member of the Technical Working Group for the West Virginia University / Department of Justice Forensic Accounting Curriculum Development project.

Dana is a member of the American Accounting Association, Institute of Internal Auditors, and National Association of Corporate Directors. Dana received a BBA (First Honor Graduate, valedictorian) in accounting from the University of Georgia and a Ph.D. from the University of Wisconsin. Prior to entering the Ph.D. program, he worked as an auditor in the Atlanta office of Ernst & Young. Dana earned the Silver Medal in Georgia on the May 1986 CPA Exam.

Dana is married (Heather) and has two sons (Tim and Will). He enjoys working out and attends North Metro Church.