

EDUCATION

Ph. D. (Accounting), June 1993, University of Wisconsin - Madison.
BBA (Accounting), June 1986, University of Georgia.

EMPLOYMENT HISTORY

Dinos Eminent Scholar Chair of Private Enterprise, Kennesaw State University, July 2005 – present.
Professor of Accounting – Kennesaw State University, August 2002 – present.
Associate Professor of Accounting – Kennesaw State University, September 1997 – August 2002.
Assistant Professor of Accounting – Kennesaw State University, September 1993 – August 1997.
Director of Research and Co-Founder – KSU’s Corporate Governance Center, June 1995 – April 2003.
Teaching Assistant – University of Wisconsin - Madison, September 1990 – August 1991.
Research Assistant – University of Wisconsin - Madison, June 1990 – August 1990.
Research Assistant – Georgia State University, September 1989 – June 1990.
Staff / Senior Auditor – Ernst & Whinney (Atlanta Office), January 1986 – March 1986 (Internship), September 1986 – August 1989.

CERTIFICATION

Silver Medal in Georgia, 7th highest score in nation on May 1986 CPA exam. Not currently a licensed CPA.

AWARDS AND RECOGNITIONS

- Winner – *Issues in Accounting Education* 2009 Best Paper Award. The award winning paper is, “What I Have Learned So Far: Observations on Managing an Academic Accounting Career,” *Issues in Accounting Education*, February 2008: 53-66. See http://aaahq.org/awards/AH_ISSBestPaper_winners.htm.
- Winner – KSU School of Accountancy Ralph Frey Service Award, 2009.
- Finalist – KSU Foundation Prize (research award), 2009.
- Recognized as the 80th 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. Over the period 1959-2008, only 68 authors had more than 25 career publications in these journals.
- Winner (with co-authors Bob Allen, Tom Kozloski, and Bob Ramsay) – Deloitte/AAA Wildman Medal, 2008, 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.” The award winning paper is “Auditor Risk Assessment: Insights from the Academic Literature.” *Accounting Horizons*, Volume 20, No. 2, June 2006: 157-177. See <http://aaahq.org/awards/wildmanhistory.htm>.

- Winner – KSU Foundation Professor of the Year, 2007.
- Semi-Finalist – KSU Foundation Professor of the Year, 2006.
- Recognized by NACD Atlanta Chapter for “pioneering vision and ongoing leadership in the field of corporate governance” upon the 10th anniversary of KSU’s Corporate Governance Center, 2005.
- Finalist – KSU Foundation Prize (research award), 2004.
- Member – *Atlanta Business Chronicle*’s “Who’s Who in Accounting,” 2004.
- Member – *Georgia Trend Magazine*’s “40 Under 40 List” of the “Best and Brightest Young Georgians,” 2003.
- Finalist – KSU Foundation Prize (research award), 2003.
- Cited as most prolific author in the U.S. in 40 accounting journals (19 Full Credit Articles) from the 1993 Accounting Ph.D. class (Hasselback, Reinstein, and Schwan, 2003)
- Nominee – AAA/AICPA Wildman Medal, 2000, 2001.
- Nominee – Notable Contributions to the Auditing Literature Award, 2000.
- Winner – KSU Distinguished Service Award (university-wide service award), 2000.
- Winner – KSU Distinguished Scholarship Award (university-wide research award), 1999.
- Finalist – KSU Distinguished Service Award (university-wide service award), 1999.
- Outstanding Scholar Award – Coles College of Business, 1994, 1999.
- Finalist – Kennesaw State University Distinguished Scholarship Award (university-wide research award), 1998.
- Nominee – Kennesaw State University Distinguished Scholar of the Year (university-wide research award), 1997.
- Award of Excellence, Coles College of Business – 2006, 2005, 2003; for work with Corporate Governance Center, 1996, 1997, 1998, 1999.
- “Better Environment, Better Staff,” *Journal of Accountancy* (April 1995) cited by AICPA as Recommended Reading for Accounting Educators - *CPA Letter* Aug./Sept. 1995.
- Finalist – A. Briloff Outstanding Manuscript Award - Ernst & Young Research on Accounting Ethics Symposium, June 1994.
- Doctoral Consortium Fellow, 1992.
- KPMG Peat Marwick Doctoral Fellowship, 1991–1992.
- AACSB Doctoral Fellowship, 1990–1991.
- AICPA Doctoral Fellowship, 1990–1993.
- AAA Doctoral Fellowship, 1990.
- WARF Graduate Fellowship, University of Wisconsin, 1990–1993.
- First Honor Graduate (valedictorian), University of Georgia, 1986.

TEACHING AWARDS AND RECOGNITIONS

- Winner – KSU School of Accountancy Graduate Teaching Award, 2009.
- Semi-Finalist – KSU Distinguished Graduate Teaching Award, 2009.
- Finalist – KSU Distinguished Graduate Research Award, 2005.
- University Scholars – recognized faculty mentor, 2003, 2008.
- Finalist – Distinguished Graduate Teaching Award, Kennesaw State University (university-wide award), 2002.
- Finalist – Distinguished Graduate Teaching Award, Kennesaw State University (university-wide award), 2001.
- Accounting Department Graduate Teaching Award, 1999.
- Honors Faculty Member, Kennesaw State University, 1996–2001.
- Nominee for Distinguished Teaching Award, Kennesaw State University, 1995.
- Outstanding Teaching Award, University of Wisconsin, 1990–1991.

PUBLICATIONS IN REFEREED JOURNALS

1. Gramling, A., D. R. Hermanson, and H. M. Hermanson. 2009. Audit Committee Material Weaknesses in Smaller Reporting Companies. The CPA Journal (December, Forthcoming).
2. Hermanson, D. R., J. Krishnan, and Z. Ye. 2009. Adverse Section 404 Opinions and Shareholder Dissatisfaction Toward Auditors. Accounting Horizons (Forthcoming).
3. Hermanson, D. R., and Z. Ye. 2009. Why Do Some Accelerated Filers With SOX Section 404 Material Weaknesses Provide Early Warning Under Section 302? Auditing: A Journal of Practice & Theory (November): 247-271.
4. Beasley, M. S., J. V. Carcello, D. R. Hermanson, and T. L. Neal. 2009. The Audit Committee Oversight Process. Contemporary Accounting Research (Spring): 65-122.
5. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2009. Remediation of Material Weaknesses Related to Employee Compensation. The CPA Journal (April): 28, 30-33.
6. Carcello, J. V., J. C. Bedard, and D. R. Hermanson. 2009. Responses of the American Accounting Association's Tracking Team to the Recommendations of the Advisory Committee on the Auditing Profession. Accounting Horizons (March): 69-84.
7. Hermanson, D. R., and R. W. Houston. 2009. Evidence From the PCAOB's Second Inspections of Small Firms: Driving Improvements in Auditing and Quality Control. The CPA Journal (February): 58-60.
8. Hermanson, D. R. 2009. How Consulting Services Could Kill Private Sector Auditing. The CPA Journal (January): 6, 8-9.
9. Archambeault, D., F. T. DeZoort, and D. R. Hermanson. 2008. Audit Committee Incentive Compensation and Accounting Restatements. Contemporary Accounting Research (Winter): 965-992.
10. Hermanson, D. R., and R. W. Houston. 2008. Quality Control Defects Revealed in Smaller Firms' PCAOB Inspection Reports. The CPA Journal (December): 36-39.
11. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2008. Tone at the Top – Insights from Section 404. Strategic Finance (November): 39-45.
12. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2008. SOX Section 404 Material Weaknesses Related to Revenue Recognition. The CPA Journal (October): 40-45.
13. Bailey, C., D. R. Hermanson, and J. Tompkins. 2008. The Peer Review Process in Finance Journals. Journal of Financial Education (Fall): 1-27.
14. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2008. Building an Effective Internal Audit Function: Learning from SOX Section 404 Reports. Review of Business (Winter, 28): 13-28.
15. Beasley, M. S., R. Clune, and D. R. Hermanson. 2008. The Impact of Enterprise Risk Management on the Internal Audit Function. Journal of Forensic Accounting (June): 1-20.
16. Bailey, C., D. R. Hermanson, and T. J. Louwers. 2008. An Examination of the Peer Review Process in Accounting Journals. Journal of Accounting Education 26 (2): 55-72.
17. DeZoort, F. T., D. R. Hermanson, and R. W. Houston. 2008. Audit Committee Member Support for Proposed Audit Adjustments: Pre-SOX Versus Post-SOX Judgments. Auditing: A Journal of Practice & Theory (May): 85-104.
18. Hermanson, D. R. 2008. What I Have Learned So Far: Observations on Managing an Academic Accounting Career. Issues in Accounting Education (February): 53-66.
19. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2007. Disaster Recovery Planning: What Section 404 Audits Reveal. The CPA Journal (December): 60-62.

20. Hermanson, D. R., R. W. Houston, and J. C. Rice. 2007. PCAOB Inspections of Smaller CPA Firms: Initial Evidence from Inspection Reports. Accounting Horizons (June): 137-152.
21. Hermanson, D. R., D. M. Ivancevich, and S. H. Ivancevich. 2007. IT-Related Material Weaknesses in Internal Control: Initial Evidence from SOX Section 404 Reports. Review of Business Information Systems (First Quarter): 17-24.
22. Allen, R., D. R. Hermanson, T. Kozloski, and R. Ramsay. 2006. Auditor Risk Assessment: Insights from the Academic Literature. Accounting Horizons (June, Commentary): 157-177.
23. Hermanson, D. R., B. Moran, C. Rossie, and D. Wolfe. 2006. Continuous Monitoring of Transactions to Reduce Fraud, Misuse, and Errors. Journal of Forensic Accounting (June): 17-30.
24. Beasley, M. S., and D. R. Hermanson. 2006. How Sales Executives Can Avoid Accounting Fraud Allegations. Review of Business (Winter): 33-40.
25. Brody, R., D. R. Hermanson, and M. J. Hoffman. 2005. Identity Theft and the U.S. Postal Inspection Service. Journal of Forensic Accounting (December): 357-366.
26. Beasley, M. S., R. Clune, and D. R. Hermanson. 2005. Enterprise Risk Management: An Empirical Analysis of Factors Associated with the Extent of Implementation. Journal of Accounting and Public Policy (Nov. / Dec., Accounting Letters): 521-531.
27. Carcello, J. V., D. R. Hermanson, and K. Raghunandan. 2005. Changes in Internal Auditing During the Time of the Major US Accounting Scandals. International Journal of Auditing (July): 117-127.
28. Carcello, J. V., D. R. Hermanson, and K. Raghunandan. 2005. Factors Associated with U.S. Public Companies' Investment in Internal Auditing. Accounting Horizons (June): 69-84.
29. Beasley, M. S., R. Clune, and D. R. Hermanson. 2005. ERM: A Status Report. Internal Auditor (February): 67-72.
30. Wolfe, D., and D. R. Hermanson. 2004. The Fraud Diamond: Considering Four Elements of Fraud. The CPA Journal (December): 38-42. Adapted version published in White Collar Crime Fighter (February 2005): 1-3.
31. Beasley, M. S., and D. R. Hermanson. 2004. Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value. The CPA Journal (June): 11-13.
32. DeZoort, F. T., D. R. Hermanson, and R. W. Houston. 2003. Audit Committee Member Support for Proposed Audit Adjustments: A Source Credibility Perspective. Auditing: A Journal of Practice & Theory (September): 189-205.
33. Hadden, L., D. R. Hermanson, and F. T. DeZoort. 2003. Audit Committees' Oversight of Information Technology Risk. Review of Business Information Systems (Fall): 1-11.
34. Hadden, L., and D. R. Hermanson. 2003. Is Your Audit Committee Watching IT Risks? The Journal of Corporate Accounting and Finance (July / August): 35-39.
35. DeZoort, F. T., D. R. Hermanson, and R. W. Houston. 2003. Audit Committee Support for Auditors: The Effects of Materiality Justification and Accounting Precision. Journal of Accounting and Public Policy 22 (2): 175-199.
36. Carcello, J. V., D. R. Hermanson, and T. L. Neal. 2003. Auditor Reporting Behavior When GAAS Lack Specificity: The Case of SAS No. 59. Journal of Accounting and Public Policy 22 (1): 63-81.

37. DeZoort, F. T., D. R. Hermanson, D. Archambeault, and S. Reed. 2002. Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature. Journal of Accounting Literature 21: 38-75.
38. Carcello, J. V., D. R. Hermanson, and T. L. Neal. 2002. Disclosures in Audit Committee Charters and Reports. Accounting Horizons (December): 291-304.
39. Carcello, J. V., D. R. Hermanson, T. L. Neal, and R. A. Riley. 2002. Board Characteristics and Audit Fees. Contemporary Accounting Research (Fall): 365-384.
40. DeZoort, F. T., D. R. Hermanson, and R. Houston. 2002. Audit Committees: How Good Are They? The Journal of Corporate Accounting & Finance (May): 53-59.
41. Hermanson, D. R., S. True, and T. Pritchett. 2001. A Track System for Business Faculty Workloads: Experiences of One University. Journal of Business and Economic Perspectives (Spring / Summer): 58-65.
42. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 2001. Financial Reporting Fraud: Could it Happen to You? The Journal of Corporate Accounting and Finance (May / June): 3-9.
43. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 2001. Top 10 Audit Deficiencies. Journal of Accountancy (April): 63-66. [Adapted from ASB monograph]
44. Beasley, M. S., J. V. Carcello, D. R. Hermanson, and P. D. Lapidés. 2000. Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. Accounting Horizons (December): 441-454. [Developed from COSO fraud monograph]
45. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 2000. Preventing Fraudulent Financial Reporting. The CPA Journal (December): 14-21. [Developed from COSO fraud monograph]
46. Hermanson, D. R., M. C. Hill, and D. M. Ivancevich. 2000. Information Technology-Related Activities of Internal Auditors. Journal of Information Systems (Supplement): 39-53. Also, Reply to Discussions of Information Technology-Related Activities of Internal Auditors. Journal of Information Systems (Supplement): 61-63.
47. Alsup, R. G., D. R. Hermanson, H. M. Hermanson, and J. G. Tompkins. 2000. The Finance Component of Executive MBA Programs. Journal of Business and Economic Perspectives (Fall): 5-13.
48. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 2000. Should You Offer a Job to Your External Auditor? The Journal of Corporate Accounting & Finance (May / June): 35-42.
49. Bishop, W., D. R. Hermanson, P. D. Lapidés, and L. E. Rittenberg. 2000. The Year of the Audit Committee. Internal Auditor (April): 46-51.
50. Carcello, J. V., D. R. Hermanson, and H. F. Huss. 2000. Going-Concern Opinions: The Effects of Partner Compensation Plans and Client Size. Auditing: A Journal of Practice & Theory (Spring): 67-77.
51. Behn, B. K., J. V. Carcello, D. R. Hermanson, and R. H. Hermanson. 1999. Client Satisfaction and Big 6 Audit Fees. Contemporary Accounting Research (Winter): 587-608.

52. Hermanson, D. R., M. C. Hill, and D. M. Ivancevich. 1999. Information Technology in the Undergraduate Accounting Curriculum. The Review of Accounting Information Systems (Fall): 1-9.
53. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 1999. COSO's New Fraud Study: What it Means for CPAs. Journal of Accountancy (May): 12-13. [Developed from COSO fraud monograph]
54. Hermanson, D. R., H. M. Hermanson, and R. G. Alsup. 1998. The Accounting Component of Executive MBA Programs. Issues in Accounting Education (November): 1-14.
55. Ivancevich, D. M., D. R. Hermanson, and L. M. Smith. 1998. The Association of Perceived Disaster Recovery Plan Strength With Organizational Characteristics. Journal of Information Systems (Spring): 31-40.
56. Nathan, S. N., D. R. Hermanson, and R. H. Hermanson. 1998. Coauthoring in Refereed Journals: Views of Accounting Faculty and Department Chairs. Issues in Accounting Education (February): 79-92.
57. Carcello, J. V., D. R. Hermanson, and R. H. Hermanson. 1998. Factors Associated with Audit Client Relationships at Risk. Journal of Professional Services Marketing (Vol. 17, No. 1): 29-42. Reprinted in Journal of Customer Service in Marketing and Management (Vol. 4, No. 4): 1-14.
58. Tompkins, J. G., S. N. Nathan, R. H. Hermanson, and D. R. Hermanson. 1997. Coauthoring in Refereed Journals: Perceptions of Finance Faculty and Department Chairs. Financial Practice and Education (Fall/Winter): 47-57.
59. Veliyath, R., H. M. Hermanson, and D. R. Hermanson. 1997. Organizational Control Systems: Matching Controls with Organizational Levels. Review of Business (Winter): 20-24.
60. Hermanson, D. R., H. M. Hermanson, and J. G. Tompkins. 1997. The Impact of Self-Generated Elaboration on Students' Recall of Finance Concepts. Journal of Financial Education (Fall): 27-34.
61. Hermanson, D. R. 1997. Commentary on The Effects of Interference and Availability from Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments. Behavioral Research in Accounting (Supplement): 22-26.
62. Carcello, J. V., D. R. Hermanson, and H. F. Huss. 1997. The Effect of SAS No. 59: How Treatment of the Transition Period Influences Results. Auditing: A Journal of Practice & Theory (Spring): 114-123.
63. Behn, B. K., J. V. Carcello, D. R. Hermanson, and R. H. Hermanson. 1997. The Determinants of Audit Client Satisfaction Among Clients of Big 6 Firms. Accounting Horizons (March): 7-24.
64. Hermanson, H. M., D. R. Hermanson, and J. V. Carcello. 1996. An Analysis of Multinational "Audit Failures." The International Journal of Accounting (Vol. 31, No. 3): 281-291.
65. Hermanson, R. H., D. Deines, C. Eldridge, D. R. Hermanson, S. H. Ivancevich, and D. Z. Williams. 1996. Strategies for Attracting the Best and Brightest Students into Accounting: Report of the AAA Teaching and Curriculum Section's Committee on Attracting the "Best and Brightest" Students into Accounting. Journal of Accounting Education (Vol. 14, No. 3): 347-365.
66. Carcello, J. V., D. R. Hermanson, and H. F. Huss. 1996. Inappropriate Audit Partner Behavior: Views of Partners and Senior Managers. Behavioral Research in Accounting (Supplement): 245-268.

67. Hermanson, D. R., R. H. Hermanson, and M. L. Bullen. 1996. Inside and Outside Directors' Perceptions of Corporate Governance Issues. Journal of Business and Economic Perspectives (Fall / Winter): 32-42.
68. Hermanson, D. R., and H. M. Hermanson. 1996. Maximizing Research Productivity: Some Ideas to Consider. Accounting Perspectives (Fall): 9-16.
69. Tompkins, J. G., H. M. Hermanson, and D. R. Hermanson. 1996. Expectations and Resources Associated With New Finance Faculty Positions. Financial Practice and Education (Spring / Summer): 54-64.
70. Hermanson, D. R., H. M. Hermanson, D. M. Ivancevich, and S. H. Ivancevich. 1996. Perceived Expectations and Resources Associated With New Accounting Faculty Positions. Accounting Perspectives (Spring): 55-73.
71. Ivancevich, S. H., S. L. Henning, D. R. Hermanson, and D. M. Ivancevich. 1995-96. The Economic Impact of International Differences in the Accounting and Tax Treatments of Goodwill: How are Prospective Acquirers of U.S. Hospitality Interests Affected? The Journal of Hospitality Financial Management (Vol. 4, No. 1): 21-31.
72. Carcello, J. V., D. R. Hermanson, and H. F. Huss. 1995. Temporal Changes in Bankruptcy-Related Reporting. Auditing: A Journal of Practice & Theory (Fall): 133-143.
73. Carcello, J. V., D. R. Hermanson, and H. F. Huss. 1995. The Relation Between Audit Structure and Public Responsibility: The Auditor's Propensity to Qualify Bankruptcy-Related Opinions. Research on Accounting Ethics (Vol. 1): 21-42.
74. Hermanson, R. H., J. V. Carcello, D. R. Hermanson, B. J. Milano, G. A. Polansky, and D. Z. Williams. 1995. Better Environment, Better Staff. Journal of Accountancy (April): 39-43.
75. Hermanson, D. R., R. H. Hermanson, and S. H. Ivancevich. 1995. Are America's Top Business Students Steering Clear of Accounting? The Ohio CPA Journal (April): 26-30.
76. Hermanson, D. R., and H. M. Hermanson. 1994. The Internal Control Paradox: What Every Manager Should Know. Review of Business (Winter): 29-32.
77. Carcello, J. V., D. R. Hermanson, R. H. Hermanson, and D. H. Turner. 1994. Doctoral Study in Accounting: Costs and Financial Support. Issues in Accounting Education (Fall): 219-230.
78. Hermanson, D. R. 1994. The Effect of Self-Generated Elaboration on Students' Recall of Tax and Accounting Material: Further Evidence. Issues in Accounting Education (Fall): 301-318.
79. Hermanson, D. R. 1993. Multinational External Audit Planning. The International Journal of Accounting (Vol. 28): 206-214.

BOOKS / BOOK CHAPTERS / MONOGRAPHS / OTHER

1. Bailey, A., et al. 2003. Research Opportunities in Internal Auditing. The Institute of Internal Auditors. http://www.theiia.org/ecm/iiaarf.cfm?doc_id=3993
2. Montgomery, D., et al. 2002. Management Antifraud Programs and Controls: Guidance to Help Prevent, Deter, and Detect Fraud. Appendix to SAS No. 99, American Institute of Certified Public Accountants (AICPA). Also featured in an article in the Journal of Accountancy.

3. Carcello, J. V., et al. 2000. Report of the AAA Environmental Screening Committee (AAA).
4. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 2000. Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997. American Institute of Certified Public Accountants (AICPA).
5. Sommer, A. A., Jr., et al. 2000, 2004. Report of the NACD Blue Ribbon Commission on Audit Committees. National Association of Corporate Directors. Updated in 2004.
6. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. 1999. Fraudulent Financial Reporting: 1987-1997, An Analysis of U.S. Public Companies. Committee of Sponsoring Organizations of the Treadway Commission (COSO).
This study examines approximately 200 financial fraud cases and offers insights for improving financial reporting. The results of the study 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, Final Rule: Audit Committee Disclosure, and Final Rule: Revision of the Commission's Auditor Independence Requirements, as well as in the Report and Recommendations of the POB Panel on Audit Effectiveness and "The Role of the Board of Directors in Enron's Collapse," by the Permanent Subcommittee on Investigations of the Committee on Government Affairs, United States Senate.
7. Hermanson, D. R., and H. M. Hermanson. 1995. Strategies for Introducing the Statement of Cash Flows. Supplement to College Accounting by Price, Haddock, and Brock. Glencoe Division - Macmillan/McGraw Hill.
8. Hermanson, H. M., and D. R. Hermanson. 1995. Strategies for Implementing Cooperative Learning. Supplement to College Accounting by Price, Haddock, and Brock. Glencoe Division - Macmillan/McGraw Hill.
9. Hermanson, R. H., D. R. Hermanson, and T. Campbell. 1995. Doctoral Programs in Accounting 1995-96. Richard D. Irwin, Inc.
10. Fayard, G. P., and D. R. Hermanson. 1986-1994. The Use of the Microcomputer in Accounting. Appendix in Accounting Principles, by Hermanson, R. H., J. D. Edwards, and M. W. Maher. Richard D. Irwin, Inc. Also appeared in Financial Accounting and A Survey of Financial and Managerial Accounting.

TRADE PUBLICATIONS / OTHER JOURNAL PUBLICATIONS

1. Gramling, A. A., and D. R. Hermanson. 2009. Avoiding "Where was Internal Audit?" Internal Auditing (September / October): 39-41.
2. Gramling, A. A., and D. R. Hermanson. 2009. Adding Political Risk to Internal Audit's Radar Screen. Internal Auditing (July / August): 33-36.
3. Gramling, A. A., and D. R. Hermanson. 2009. Assisting the Audit Committee During the Financial Crisis. Internal Auditing (May / June): 41-44.
4. Gramling, A. A., and D. R. Hermanson. 2009. Developing an ERM Mindset. Internal Auditing (March / April): 37-40.
5. Gramling, A. A., and D. R. Hermanson. 2009. Internal Audit Quality: Would We Know It If We Saw It? Internal Auditing (January / February): 36-39.
6. Gramling, A. A., and D. R. Hermanson. 2008. The Financial Sector Meltdown: Lessons for Internal Auditors and Others. Internal Auditing (November / December): 33-35.

7. Gramling, A. A., and D. R. Hermanson. 2008. COSO's Perspective on Internal Control Monitoring: Implications for Internal Auditors. Internal Auditing (September / October): 34-38.
8. Hermanson, D. R., and D. S. Showalter. 2008. Using Articles from *Current Issues in Auditing* in Your Classes. The Auditor's Report (Fall).
9. Gramling, A. A., and D. R. Hermanson. 2008. A World of Unintended Consequences. Internal Auditing (July / August): 39-41.
10. Gramling, A. A., and D. R. Hermanson. 2008. Guarding Against Audit Committee Overconfidence. Internal Auditing (May / June): 38-41.
11. Gramling, A. A., and D. R. Hermanson. 2008. How Much Progress has Been Made in Governance? Internal Auditing (March / April): 38-40.
12. Gramling, A. A., and D. R. Hermanson. 2008. The PCAOB's Proposed Guidance for Auditors of Smaller Public Companies. Internal Auditing (January / February): 40-43.
13. Gramling, A. A., and D. R. Hermanson. 2007. A Call for Greater Transparency. Internal Auditing (November / December): 37-40.
14. Gramling, A. A., and D. R. Hermanson. 2007. The IIA's Research on the State of the Internal Auditing Profession. Internal Auditing (September / October): 32-34.
15. Gramling, A. A., and D. R. Hermanson. 2007. COSO's Internal Control Guidance for Smaller Businesses. Internal Auditing (July / August): 40-44.
16. Gramling, A. A., and D. R. Hermanson. 2007. Rationalizing Stock Option Backdating and Spring-Loading. Internal Auditing (May / June): 38-41.
17. Gramling, A. A., and D. R. Hermanson. 2007. The SEC's Proposed Guidance for Management's Assessment of Internal Control. Internal Auditing (March / April): 38-41.
18. Gramling, A. A., and D. R. Hermanson. 2007. What Can Internal Auditors Learn From PCAOB Inspection Reports? Internal Auditing (January / February): 41-44.
19. Hermanson, D. R. 2006. Stock Option Backdating. Smart Business Atlanta (December): 16.
20. Hermanson, D. R. 2006. Guest Editor's Remarks. Issues in Accounting Education (November).
21. Gramling, A. A., and D. R. Hermanson. 2006. Corporate Governance – What Role is Your Internal Audit Function Playing? Internal Auditing (November / December): 37-39.
22. Hermanson, D. R. 2006. Why Bad Governance Persists. Internal Auditing (September / October): 41-43.
23. Hermanson, D. R. 2006. Ten Conclusions on Corporate Governance, Accounting, and Auditing. Internal Auditing (July / August): 45-48.
24. Hermanson, D. R. 2006. Internal Auditing: Getting Beyond the Section 404 Implementation Crisis. Internal Auditing (May / June): 39-41.
25. Hermanson, D. R. 2006. Executive Compensation and Corporate Governance. Internal Auditing (March / April): 36-38.
26. Hermanson, D. R. 2006. What to do About Smaller Public Companies' Internal Controls? Internal Auditing (January / February): 41-43.
27. Hermanson, D. R. 2005. Hurricane Katrina: Risk Identification versus Risk Response. Internal Auditing (November / December): 38-40.

28. Hermanson, D. R. 2005. Using Enterprise Risk Management to Promote Organizational Success. Compliance 360 Newsletter (October).
29. Hermanson, D. R. 2005. Corporate Governance Through Strict Criminal Prosecution. Internal Auditing (September / October): 43-45.
30. Hermanson, D. R. 2005. Performing a Literature Synthesis Project for the PCAOB. The Auditor's Report (Fall): 12-13.
31. Astrachan, J. H., and D. R. Hermanson. 2005. Effective Governance in Family Businesses. Business to Business (October): 28, 30.
32. Hermanson, D. R. 2005. Is the Sarbanes-Oxley Act Worth It? Internal Auditing (July / August): 33-35.
33. Hermanson, D. R. 2005. President John Adams and Corporate Governance. Internal Auditing (May / June): 37-39.
34. Hermanson, D. R. 2005. Directors are Opening Their Wallets. Internal Auditing (March / April): 42-44.
35. Martin, R., et al. 2005. Comment letter to PCAOB, "Proposed Ethics and Independence Rules Concerning Independence, Tax Services, and Contingent Fees." The Auditor's Report (Spring): 66-68.
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LETTERS TO THE EDITOR / OTHER

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2. Hermanson, D. R. 2009. Do the Muses Need or Want a Union? The Wall Street Journal Letters to the Editor (October 24).
3. Hermanson, D. R. 2008. Letter to Editor, Academic Research is Part of School's Mission. The Atlanta Journal-Constitution (August 31).
4. Gramling, A., J. Carcello, F. T. DeZoort, and D. R. Hermanson. 2009. Comment letter on PCAOB Rulemaking Docket No. 029 – Engagement Partner Signature on the Audit Report (August 14).
http://pcaobus.org/Rules/Docket_029/index.aspx
5. Hermanson, D. R. 2008. Letter to Editor, Too-high Wage Could Cut Jobs. The Atlanta Journal-Constitution (August 1).
6. Bedard, J. C., J. V. Carcello, and D. R. Hermanson. 2008. AAA Treasury Tracking Team Response to Advisory Committee on the Auditing Profession's Questions (June 20th). <http://www.treas.gov/offices/domestic-finance/acap/agendas/QFRs-6-3-08.pdf>
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8. Hermanson, D. R. 2007. Comment Letter to Advisory Committee on the Auditing Profession (October 4).
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9. Hermanson, D. R. 2007. Perspective Beyond the CFO. CFO Magazine (June): 12.
10. Lapidés, P. D., M. S. Beasley, J. V. Carcello, F. T. DeZoort, D. R. Hermanson, T. L. Neal, and J. G. Tompkins. 2007. 21st Century Governance and Audit Committee Principles (http://www.kennesaw.edu/cgc/21stcentury_2007.pdf).
Seven leading academic experts on corporate governance issues have prepared "21st Century Governance and Audit Committee Principles for U.S. Public Companies." The principles update the guidelines the academics published five years ago, in the wake of the Enron bankruptcy and widespread governance and financial reporting problems at U.S. public companies – "The 21st Century Governance and Financial Reporting Principles" (March 2002). "The five-year anniversary seemed like a good time to review these principles – five years after Congress passed the Sarbanes-Oxley Act of 2002; the New York Stock Exchange and NASDAQ proposed and later adopted new listing requirements; the AICPA issued SAS No. 99; the accounting fraud at WorldCom led to the largest bankruptcy in history; and Arthur Andersen LLP, Enron's long-time auditor and one of the nation's Big Five accounting firms, collapsed," said Paul Lapidés, Director of the Corporate Governance Center in the Coles College of Business at Kennesaw State University.
11. Hermanson, D. R. 2007. The Pros and Cons of Flex-Time. Business Week Readers Report (January 8): 19.
12. Hermanson, D. R. 2005. Letter to Editor, She's in the Best Position to Sacrifice. The Atlanta Journal-Constitution (Dec. 7): 14A.
13. Hermanson, D. R. 2005. Letter Regarding "Fractured Fraternity." CFO Magazine Letters to the Editor (October): 11.
14. Hermanson, D. R. 2005. SOX and Small Businesses. The Wall Street Journal Letters to the Editor (August 19): A19.

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16. Hermanson, D. R. 2004. Audit Committee Service Precautions. Journal of Accountancy (February): 16.
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18. Hermanson, D. R. 2003. Sarbox's Unseen Costs. CFO Magazine Letters to the Editor (November): 13-14.
19. Hermanson, D. R. 2003. Michael Adams: Blame Can be Shared. The Atlanta Journal-Constitution (October 31): A16.
20. Hermanson, D. R. 2003. Advice for Regulators – Practice What You Preach. The Wall Street Journal Letters to the Editor (September 29): A19.
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22. Hermanson, D. R. 2003. Letter to the editor regarding “Why Good Accountants Do Bad Audits.” Harvard Business Review (February): 118.
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26. Hermanson, D. R. 2002. Beware of Complexity. CFO Magazine Letters to the Editor (April): 13.
27. Lapidés, P. D., D. R. Hermanson, M. S. Beasley, J. V. Carcello, F. T. DeZoort, and T. L. Neal. 2002. 21st Century Governance and Financial Reporting Principles. <http://ksuemail.kennesaw.edu/~dhermans/principl.htm>
The Corporate Governance Center has taken an active role in promoting governance improvements. On March 26, 2002, in an effort to advance the current dialogue and to promote investor, stakeholder, and financial statement user interests, we issued seventeen recommendations, “21st Century Governance and Financial Reporting Principles” (see: <http://ksuemail.kennesaw.edu/~dhermans/principl.htm>). The principles were written by Corporate Governance Center co-founders Paul Lapidés (Director) and Dana Hermanson (Director of Research), and Corporate Governance Center Fellows Mark Beasley (North Carolina State), Joseph Carcello (Tennessee), Todd DeZoort (Alabama), and Terry Neal (Kentucky). Within 48 hours, these recommendations were endorsed by the Institute of Internal Auditors (IIA). The IIA presented our recommendations to the New York Stock Exchange (NYSE) and sent them to national and local legislators, the SEC, and White House staff assigned to address these matters.
28. Hermanson, D. R. 2002. You Can Run, But You Can't Hide. CFO Magazine Letters to the Editor (March): 12.
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30. Hermanson, D. R. 2002. Enron: Discerning Questions Unasked. The Wall Street Journal Letters to the Editor (January 24): A19.
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40. Hermanson, D. R. 1997. Eisner Takes Holders on a Daredevil Ride. The Wall Street Journal Letters to the Editor (March 13): A15. *Received personal note from Michael Eisner in response to this commentary.*
41. Hermanson, D. R. 1996. Sounding Off on the Best and Worst Boards. Business Week Readers Report (December 16): 10.
42. Lapidés, P. D., and D. R. Hermanson. 1996. A First in Teaching Directors. The Wall Street Journal - Southeast Journal Letters to the Editor (April 3): S4.

PUBLISHED BOOK REVIEWS

1. Hermanson, D. R. 2000. Book Review - *The Audit Committee Handbook*, by Braiotta. Directors & Boards (Summer): 17.
2. Hermanson, D. R. 2000. Book Review - *Cost & Effect*, by Kaplan and Cooper. The Accounting Review (January): 139-140.
3. Hermanson, D. R. 1999. *Million Dollar Frauds* - Book Review. Directors & Boards (Winter): 13.

PROCEEDINGS / ACADEMIC PRESENTATIONS

1. Bierstaker, J., J. Cohen, F. T. DeZoort, and D. R. Hermanson. The Effects of Audit Committee Compensation, Fairness, and Responsibility on the Resolution of Accounting Disagreements. Mid-Year Meeting of the Auditing Section of the AAA (January 2010).
2. Hermanson, D. R., J. Smith, and N. Stephens. Internal Control Strength and Financial Reporting Quality. BYU Accounting Research Symposium (October 2009).
3. Hermanson, D. R., and Z. Ye. Factors Associated with Providing Early Warning of Material Weaknesses in Internal Control Under SOX Section 302. Annual Meeting of the American Accounting Association (August 2008).
4. Hermanson, D. R., and Z. Ye. Factors Associated with Providing Early Warning of Material Weaknesses in Internal Control Under SOX Section 302. Mid-Year Meeting of the Auditing Section of the AAA (January 2008).

5. Beasley, M. S., J. V. Carcello, D. R. Hermanson, and T. Neal. The Audit Committee Oversight Process. Presented at Contemporary Accounting Research Conference (Montreal, November 2007).
6. Bailey, C., D. R. Hermanson, and T. Louwers. An Examination of the Peer Review Process in Accounting. Presented at Annual Meeting of the American Accounting Association (August 2006).
7. Hermanson, D. R. Teaching Corporate Governance. Panel session participant at Annual Meeting of the American Accounting Association (August 2006).
8. Bailey, C., D. R. Hermanson, and T. Louwers. An Examination of the Peer Review Process in Accounting. Presented at CAAA Annual Conference (June 2006).
9. Beasley, M. S., R. Clune, and D. R. Hermanson. Enterprise Risk Management and the Internal Audit Function. Presented at Annual Meeting of the American Accounting Association (August 2005).
10. Beasley, M. S., J. V. Carcello, D. R. Hermanson, and P. D. Lapedes. Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. Presented at Annual Meeting of the American Accounting Association (August 2000).
11. Carcello, J. V., D. R. Hermanson, T. L. Neal, and R. R. Riley. Board Characteristics and Audit Fees. Presented at Annual Meeting of the American Accounting Association (August 2000).
12. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997. Presented at Annual Meeting of the American Accounting Association (August 2000).
13. Carcello, J. V., D. R. Hermanson, and T. L. Neal. Auditor Reporting Behavior When GAAS Lack Specificity: The Case of SAS No. 59 and “Weasel Word” Going-Concern Reports. Presented at the Mid-Year Meeting of the Auditing Section of the AAA (January 2000).
14. Beasley, M. S., J. J. Flaherty, D. R. Hermanson, and L. Turner. Fraudulent Financial Reporting: Implications for Education and Research. Panel session at Annual Meeting of the American Accounting Association (August 1999).
15. Hermanson, D. R., M. C. Hill, and D. M. Ivancevich. Evaluation of Information Technology by Internal Auditors. Presented at Annual Meeting of the American Accounting Association (August 1999).
16. Hermanson, D. R., M. C. Hill, and D. M. Ivancevich. Information Technology in the Undergraduate Accounting Curriculum. Presented at Annual Meeting of the American Accounting Association (August 1999).
17. Hermanson, D. R., M. C. Hill, and D. M. Ivancevich. Evaluation of Information Technology by Internal Auditors: The Effects of Evaluation Objectives and Organizational Characteristics. Presented at the Mid-Year Meeting of the Auditing Section of the AAA Research Forum (January 1999).
18. Hermanson, D. R., H. M. Hermanson, and R. G. Alsup. The Accounting Component of Executive MBA Programs. Presented at Annual Meeting of the American Accounting Association (August 1998).
19. Carcello, J. V., D. R. Hermanson, and H. F. Huss. Bankruptcy-Related Opinions: The Effects of Partner Compensation Plans and Client Size. Presented at Annual Meeting of the American Accounting Association (August 1997).

20. Ivancevich, D. M., D. R. Hermanson, and L. M. Smith. The Association of Perceived Disaster Recovery Plan Strength with Organizational Characteristics. Presented at Annual Meeting of the American Accounting Association – Research Forum (August 1997).
21. Ivancevich, D. M., D. R. Hermanson, and L. M. Smith. The Association of Perceived Disaster Recovery Plan Strength with Organizational Characteristics. Presented at Southeast Region American Accounting Association Meetings (April 1997).
22. Nathan, S. N., D. R. Hermanson, and R. H. Hermanson. Coauthoring in Refereed Journals: Views of Accounting Faculty and Department Chairs. Presented at Southeast Region American Accounting Association Meetings (April 1997).
23. Tompkins, J. G., H. M. Hermanson, and D. R. Hermanson. Expectations and Resources Associated With New Finance Faculty Positions. Presented at Southern Finance Association meetings (November 1996).
24. Alsup, R. A., T. P. Hall, and D. R. Hermanson. Building Successful Client Relationships. Presented at Atlantic Economic Conference (October 1996).
25. Nathan, S. N., D. R. Hermanson, and R. H. Hermanson. Coauthoring in Refereed Journals: Views of Accounting Faculty and Department Chairs. Presented at Annual Meeting of the American Accounting Association - Research Forum (August 1996).
26. Carcello, J. V., D. R. Hermanson, and H. F. Huss. The Effect of SAS No. 59: How Treatment of the Transition Period Influences Results. Presented at the Southeast Region American Accounting Association Meetings (April 1996).
27. Tompkins, J. G., H. M. Hermanson, and D. R. Hermanson. Expectations and Resources Associated With New Finance Faculty Positions. Presented at annual meeting of the Midsouth Academy of Economics and Finance (February 1996).
28. Behn, B. K., J. V. Carcello, D. R. Hermanson, and R. H. Hermanson. Audit Fees: The Effect of Client Satisfaction, Big Six Audit Firm, and Corporate Controller Work Experience. Presented at the Annual Meeting of the American Accounting Association (August 1995).
29. Hermanson, D. R., H. M. Hermanson, D. M. Ivancevich, and S. H. Ivancevich. Perceived Expectations and Resources Associated With New Accounting Faculty Positions. Presented at the Annual Meeting of the American Accounting Association (August 1995).
30. Carcello, J. V., D. R. Hermanson, and H. F. Huss. Inappropriate Audit Partner Behavior: Views of Partners and Senior Managers. Presented at Second Annual ABO Research Conference (August 1995).
31. Hermanson, H. M., D. R. Hermanson, and J. V. Carcello. An Analysis of Multinational Audit Failures. Presented at the International Seminar on Accounting - Recent Developments in International Auditing at the Univ. of Illinois (March 1995).
32. Carcello, J. V., D. R. Hermanson, and H. F. Huss. Temporal Changes in Bankruptcy-Related Reporting. Presented at the Mid-Year Meeting of the Auditing Section of the AAA (January 1995).
33. Carcello, J. V., D. R. Hermanson, and H. F. Huss. Temporal Changes in Bankruptcy-Related Reporting. Presented at the Annual Meeting of the American Accounting Association (August 1994).

34. Hermanson, D. R., R. H. Hermanson, and S. H. Ivancevich. Attracting the Best and Brightest: Characteristics of the Accounting Profession That May Influence Top Students' Choice of Major. Presented at the Annual Meeting of the American Accounting Association (August 1994).
35. Hermanson, R. H., J. V. Carcello, D. R. Hermanson, B. J. Milano, G. A. Polansky, and D. Z. Williams. Improving the Work Environment in Large Accounting Firms. Presented at the Annual Meeting of the American Accounting Association (August 1994).
36. Carcello, J. V., D. R. Hermanson, and H. F. Huss. The Relation Between Audit Structure and Public Responsibility: The Auditor's Propensity to Qualify Bankruptcy-Related Opinions. Presented at the Ernst & Young Research on Accounting Ethics Symposium (June 1994).
37. Hermanson, D. R., R. H. Hermanson, and S. H. Ivancevich. Attracting the Best and Brightest: Characteristics of the Accounting Profession That May Influence Top Students' Choice of Major. Presented at the Southeast Region American Accounting Association Meetings (April 1994).
38. Carcello, J. V., D. R. Hermanson, R. H. Hermanson, and D. H. Turner. Doctoral Study in Accounting: Costs and Financial Support. Presented at the Annual Meeting of the American Accounting Association (August 1993).
39. Carcello, J. V., D. R. Hermanson, and H. F. Huss. The Relation Between Audit Structure and Audit Quality: The Auditor's Propensity to Qualify Bankruptcy-Related Opinions. Presented at the Annual Meeting of the American Accounting Association (August 1993).

PROFESSIONAL / INVITED PRESENTATIONS

1. Hermanson, D. R. Discussion facilitator – Houlihan Lokey Corporate Directors Dinner (September 2009).
2. Hermanson, D. R. Panelist – Research Opportunities in Auditing. Midyear Meeting of the Auditing Section of the AAA (January 2009).
3. Hermanson, D. R. Audit Committee Oversight of Key Risks. SCCE Regional Compliance Conference (November 2008).
4. Hermanson, D. R. Workshop paper presentation. Florida International University (October 2008).
5. Carcello, J. V., J. C. Bedard, and D. R. Hermanson. Panel Regarding Treasury Tracking Team Response to Advisory Committee on the Auditing Profession. Annual Meeting of the American Accounting Association (August 2008).
6. Hermanson, D. R. Sarbanes-Oxley: What Have We Learned in Five Years? Compliance 360 Webinar (March 2008).
7. Hermanson, D. R. Audit Committee: Purpose and Process. Capital City Bank Group, Tallahassee, FL (February 2008).
8. Hermanson, D. R. Kennesaw State University Fall Commencement Speaker – Top 10 Things I Want to Say in the Hope That You'll Remember at Least one of Them (December 2007).
9. Hermanson, D. R. The Audit Committee Process and PCAOB Inspections of Smaller CPA Firms. ROKA Wealth Strategists Fall Seminar Series (November 2007).

10. Hermanson, D. R. The Audit Committee Process and PCAOB Inspections of Smaller CPA Firms. KSU Small Business Development Center series (November 2007).
11. Hermanson, D. R. The Audit Committee Process. North American Mission Board (October 2007).
12. Hermanson, D. R. Audit Committee Oversight in the Era of SOX. IIA Southeast Region Conference (September 2007).
13. Hermanson, D. R. The Audit Committee Process. Georgia Society of CPAs Southeast Accounting Show (August 2007).
14. Hermanson, D. R. How Does Your Audit Committee Measure Up? Webinar for Compliance 360 (August 2007).
15. Hermanson, D. R. The Audit Committee Process. Advanced Directors' College – North Carolina State Banking Commission (April 2007).
16. Hermanson, D. R. What is Forensic Accounting? KSU Brown Bag (March 2007).
17. Hermanson, D. R. Panelist – PCAOB Standing Advisory Group Meeting, discussion of forensic audits (February 2007).
18. Hermanson, D. R. Panelist – Internal Auditing Careers. Institute of Internal Auditors, Atlanta Chapter (January 2007).
19. Hermanson, D. R. Panelist – Forensic Audit Components to F/S Audit. Midyear Meeting of the Auditing Section of the AAA (January 2007).
20. Hermanson, D. R. Discussant – Research on Related Party Transactions and Financial Statement Fraud. Midyear Meeting of the Auditing Section of the AAA (January 2007).
21. Cattani, D., D. R. Hermanson, and D. Wolfe. Fraud in the Family Business. Cox Family Enterprise Center Forum (November 2006).
22. Hermanson, D. R. PCAOB Inspections of Smaller Audit Firms. Georgia Society of CPAs (November 2006).
23. Hermanson, D. R. Panelist – Fraud and Asset Protection. Deloitte Consumer Business Chief Audit Executives Conference (September 2006).
24. Hermanson, D. R. Audit Committee Oversight in the Era of Sarbanes-Oxley. Georgia Society of CPAs Internal Audit and Corporate Responsibility Conference (September 2006).
25. Hermanson, D. R. The Audit Committee Process. Advanced Directors' College – North Carolina State Banking Commission (September 2006).
26. Allen, R., D. R. Hermanson, T. Kozloski, and R. Ramsay. Auditor Risk Assessment: Insights from the Academic Literature. PCAOB Standing Advisory Group Meeting (Presented by R. Allen in June 2006).
27. Allen, R., D. R. Hermanson, T. Kozloski, and R. Ramsay. Auditor Risk Assessment: Insights from the Academic Literature. PCAOB Educators' Symposium (Presented by D. Hermanson in February 2006).
28. Hermanson, D. R. Fraud, SOX, and ERM. Compliance 360 (January 2006).
29. Hermanson, D. R. Audit Committee Oversight of Financial Reporting Risks. HA&W CPE session (November 2005).
30. Hermanson, D. R. Audit Committee Oversight in the Era of Sarbanes-Oxley. Georgia Society of CPAs (October 2005).

31. Hermanson, D. R. The Initial Effects of Sarbanes-Oxley. Georgia Society of CPAs – North Atlanta Chapter (August 2005).
32. Hermanson, D. R. Fraudulent Financial Reporting, Corporate Governance, and the Initial Effects of Sarbanes-Oxley. Frazier & Deeter CPE session (May 2005).
33. Hermanson, D. R. Panel session on internal auditing careers. IIA Student Night (March 2005).
34. Hermanson, D. R. Fraud, Sarbanes-Oxley, and Emerging Developments. HA&W CPE session (December 2004).
35. Hermanson, D. R. The Impact of the Accounting Scandals and Sarbanes-Oxley. Georgia Society of CPAs – Buckhead Chapter (October 2004).
36. Hermanson, D. R. Controlling Fraud: The Role of Effective Governance and Oversight. University of Georgia Graduate Fraud Class (May 2004).
37. Hermanson, D. R. Panel moderator – “Setting Auditing Standards in the National and International Environments.” Gary Holstrum, Consultant, Office of the Chief Auditor, PCAOB and University of South Florida, Lynford Graham, Auditing Standards Board, Jim Sylph, International Auditing and Assurance Standards Board. Auditing Section Midyear meeting (January 2004).
38. Hermanson, D. R. Corporate Governance Developments: Accounting, Governance, and Risk. GSU / KSU Small Business Development Center (November 2003).
39. Hermanson, D. R. Enterprise Risk Management, Georgia Society of CPAs (October 2003).
40. Hermanson, D. R. Five Thoughts on Accounting in 2003, Annual Accounting Awards Reception, Kennesaw State University (May 2003).
41. Hermanson, D. R. Thoughts on Accounting and Corporate Governance, IMA Atlanta Chapter (April 2003).
42. Hermanson, D. R. Challenges Facing CFOs, Delegation of Chinese CFOs (February 2003).
43. Hermanson, D. R. Accounting and Corporate Governance Reform, Georgia Society of CPAs (November 2002).
44. Hermanson, D. R. Challenges Facing CFOs, Delegation of Chinese CFOs (November 2002).
45. Hermanson, D. R. Research paper presentation. Faculty workshop series, Georgia State University (November 2002).
46. Hermanson, D. R. Audit Committees and Reliable Financial Reporting. Accounting and Auditing Forum, Georgia Society of CPAs (November 2001).
47. Hermanson, D. R. Research paper presentation. Faculty workshop series, Kennesaw State University (November 2001).
48. Hermanson, D. R. Discussion of audit committee research papers. Annual Meeting of the American Accounting Association (August 2001).
49. Hermanson, D. R. Financial Fraud, Audit Committees, and Recent SEC Developments: Issues for Directors to Consider. NACD – Atlanta Chapter (March 2001).
50. Hermanson, D. R. Discussion of audit committee research paper. Midyear Meeting of the Auditing Section of the AAA (January 2001).
51. Hermanson, D. R. Financial Fraud and Auditor Performance. Accounting and Auditing Forum, Georgia Society of CPAs (October 2000).

52. Hermanson, D. R. Accounting Research and Policy Making. University of Wisconsin - Madison (June 2000).
53. Hermanson, D. R. Corporate Governance and Financial Fraud. The CEO Leadership Summit (May 2000).
54. Hermanson, D. R. Board Characteristics and Audit Fees. Research workshop at the University of Alabama (April 2000).
55. Hermanson, D. R. Fraudulent Financial Reporting. Institute of Management Accountants (March 2000).
56. Hermanson, D. R. Director's University - Overview of Corporate Governance. MBA-EP class, Kennesaw State University (February 2000).
57. Hermanson, D. R. Discussion of Client Competition and Auditor Concentration. Midyear Meeting of the Auditing Section of the AAA (January 2000).
58. Hermanson, D. R. Director's University - Overview of Corporate Governance. MBA-EP class from Finland, Kennesaw State University (October 1999).
59. Hermanson, D. R. Fraudulent Financial Reporting. AICPA Fall Industry Conference (October 1999).
60. Hermanson, D. R. Fraudulent Financial Reporting. Georgia Society of CPAs Decision Makers Conference (September 1999).
61. Hermanson, D. R. Director's University - Overview of Corporate Governance. MBA-PE class, Kennesaw State University (September 1999).
62. Hermanson, D. R. Fraudulent Financial Reporting. North Atlanta Chapter of Georgia Society of CPAs (June 1999).
63. Hermanson, D. R. Fraudulent Financial Reporting. Kennesaw State University CPE Course (June 1999).
64. Hermanson, D. R. Maximizing the Impact of Your Research. Southeast Region AAA Doctoral Consortium (April 1999).
65. Hermanson, D. R. Fraudulent Financial Reporting. KSU Brown Bag Seminar (April 1999).
66. Hermanson, D. R. Fraudulent Financial Reporting. Presented to KSU Accounting Club (March 1999).
67. Hermanson, D. R. Fraudulent Financial Reporting: 1987-1997. Presented to NACD Blue Ribbon Commission on Audit Committees (March 1999).
68. Beasley, M. S., J. V. Carcello, and D. R. Hermanson. Meeting with Securities and Exchange Commission (Lynn Turner, Walter Schuetze, Scott Bayless and others) to discuss fraud research results (February 1999).
69. Hermanson, D. R. Integrating Scholarship and Service. Presented to KSU faculty at Celebration of Scholars and Artists (February 1999).
70. Hill, M. C., and D. R. Hermanson. Information Technology in the Undergraduate Accounting Curriculum. KSU Academic Forum (February 1999).
71. Hermanson, D. R., and P. D. Lapidés. Director's University - Overview of Corporate Governance. Presented to delegation of Chinese business people (October 1998).
72. Hermanson, D. R. Research on Fraud. Presented to North Atlanta Chapter of the Georgia Society of CPAs (September 1998).
73. Hermanson, D. R. A discussion of "Organizational Determinants of Budgetary Influence and Involvement," by N. Barsky. Annual Meeting of the American Accounting Association (August 1998).

74. Hermanson, D. R. A discussion of auditing research papers. Southeast Region American Accounting Association Meetings (April 1998).
75. Hermanson, D. R. Client Satisfaction and Audit Fees. Research workshop at Georgia State University (February 1998).
76. Hermanson, D. R. A Discussion of Research on Going-Concern. Mid-Year Meeting of the Auditing Section of the AAA (January 1998).
77. Hermanson, D. R. Assurance Services. Presented to North Atlanta Chapter of the Georgia Society of CPAs (November 1997).
78. Hermanson, D. R. The Commodity Status of Big Six Audits. Brown Bag Series - Kennesaw State University (November 1997).
79. Hermanson, D. R. Attracting and Retaining the Best and Brightest Students. Presented to Buckhead Chapter of the Georgia Society of CPAs (October 1997).
80. Hermanson, D. R., and P. D. Lapidès. Director's University - Overview of Corporate Governance. MBA-EP class, Kennesaw State University (October 1997).
81. Hermanson, D. R. Director's University - Overview of Corporate Governance. Presented to delegation of Chinese business people (October 1997).
82. Hermanson, D. R., and P. D. Lapidès. Director's University - Overview of Corporate Governance. Presented to delegation of Chinese business people (August 1997).
83. Hermanson, D. R. The Future of Accounting. Presented to Kennesaw State Beta Alpha Psi chapter (April 1997).
84. Hermanson, D. R. Attracting and Retaining the Best and Brightest Students. Presented to Kennesaw State Accounting Association (February 1997).
85. Hermanson, D. R. Attracting and Retaining the Best and Brightest Students. Presented to North Atlanta Chapter of the Georgia Society of CPAs (February 1997).
86. Hermanson, D. R. A Discussion of Research on Auditor Litigation. Mid-Year Meeting of the Auditing Section of the AAA (January 1997).
87. Hermanson, D. R. Director's University - Overview of Corporate Governance. Presented to delegation of Chinese business people (December 1996).
88. Hermanson, D. R. Director's University - Overview of Corporate Governance and Audit Committee Issues. Presented to North Atlanta Chapter of the Georgia Society of CPAs (November 1996).
89. Lapidès, P. D., and D. R. Hermanson. Director's University - Empowering the Board. Presented to Oglethorpe Power Co. (August 1996).
90. Hermanson, D. R., and H. M. Hermanson. Expectations of New Accounting Faculty. Presented at the Doctoral Alumni Conference, University of Wisconsin (August 1996).
91. Hermanson, D. R. A Discussion of Research on Analytical Review Procedures (two papers). Accounting, Behavior, and Organizations Research Conference (June 1996).
92. Hermanson, D. R., and P. D. Lapidès. Director's University - Overview of Corporate Governance. Presented to delegation of Chinese business people (May 1996).
93. Hermanson, D. R. Some Thoughts on Cooperative Learning. Georgia State University Faculty Development Seminar (May 1996).

94. Hermanson, D. R. Cooperative Learning Techniques. Southeast Region American Accounting Association Meetings (April 1996).
95. Hermanson, D. R. A discussion of “The Role of Independence and Expertise in the Auditor’s Going Concern Opinion Decision,” by J. Pendley. Mid-Year Meeting of the Auditing Section of the AAA (January 1996).
96. Lapides, P. D., D. R. Hermanson, and H. M. Hermanson. Corporate Governance. Brown Bag Series - Kennesaw State University (October 1995).
97. Hermanson, D. R. Keys to Research Success. Georgia State University (October 1995).
98. Hermanson, D. R. Changes in the Accounting Profession. Association for Accounting Marketing National Meeting (June 1995).
99. Hermanson, D. R., and R. H. Hermanson. Personnel Issues in Public Accounting Firms. Main session at Midwest Region American Accounting Association Meetings (April 1995).
100. Hermanson, D. R. The Balanced Scorecard. Presented to North Atlanta Chapter of the Georgia Society of CPAs (March 1995).
101. Hermanson, D. R., and H. M. Hermanson. The Internal Control Paradox. Brown Bag Series - Kennesaw State University (February 1995).
102. Hermanson, D. R. Internal Audit Update. Presented to North Atlanta Chapter of the Georgia Society of CPAs (November 1994).
103. Carcello, J. V., D. R. Hermanson, and R. H. Hermanson. An Empirical Investigation of Audit Service Quality and the Commodity Status of Audits. Presented by J. Carcello at the MAB Conference, the Netherlands (November 1994).
104. Hermanson, D. R. An Overview of Research on Bankruptcy-Related Reporting. Brown Bag Series - Kennesaw State University (May 1994).
105. Hermanson, D. R. Promoting Interaction in the Second Principles Course. Presented at the Southeast Region American Accounting Association Meetings (April 1994).
106. Hermanson, D. R., R. H. Hermanson, and S. H. Ivancevich. Attracting the Best and Brightest: Characteristics of the Accounting Profession That May Influence Top Students’ Choice of Major. Presented at annual meetings of the Federation of Schools of Accountancy (December 1993).
107. Hermanson, R. H., J. V. Carcello, D. R. Hermanson, B. J. Milano, G. A. Polansky, and D. Z. Williams. How Public Accounting Can be Made More Attractive to Staff Accountants. Presented at annual meetings of the Federation of Schools of Accountancy (December 1993).
108. Hermanson, D. R., and H. M. Hermanson. The Use of Analytical Review Procedures in Auditing. Presented to North Atlanta Chapter of the Georgia Society of CPAs (October 1993).
109. Hermanson, D. R. The Association Between Audit Firm Characteristics and the Auditor’s Propensity to Qualify Bankruptcy-Related Opinions. Presented in faculty workshops at the University of Wisconsin - Madison and the University of Tennessee (1992, 1993).

INSTRUCTIONAL INNOVATION / COURSE AND PROGRAM DEVELOPMENT

- Member, DBA Core Development Team, 2008.
- Forensic Accounting (MAcc level), developed course in 2004.
- Member, Accounting Program Committee, 2003–2004.
- Accounting Insights for Managers (MBA level, Financial and Managerial), developed course in 2002.
- Chair, MBA – Accounting & Taxation Redesign Committee, 2001–2002.
- Member, Coles College MGT 8990 Redesign Committee, 2001–2002.
- Member, Coles College MBA Prerequisite Task Force, 2001.
- Member, Coles College Graduate Curriculum Committee, 1997–2000.
- Member, MACC Ad hoc Committee, 1997.
- Chair – MACC Policy Committee (curriculum revision), 1996–1998.
- Accounting Policy (MAcc level), developed course in 1996.
- Internal Auditing (MBA and MACC level), developed course in 1995.
- Developed and delivered various governance / board sessions.

ACTIVITIES IN ACADEMIC / PROFESSIONAL ORGANIZATIONS

Academic and Professional Service

- External Promotion Reviewer for George Mason University, 2009.
- External Promotion Reviewer for UNC – Greensboro, 2009.
- External Promotion Reviewer for University of Wisconsin – Milwaukee, 2008.
- External Promotion Reviewer for NC State, 2008.
- Member – Ernst & Young Atlanta Alumni Council, 2008.
- External Promotion Reviewer for University of Delaware, 2008.
- External Promotion Reviewer for University of Richmond, 2008.
- Member – AAA Treasury Tracking Committee, 2008.
- External Promotion Reviewer for Lehigh University, 2008.
- External Promotion Reviewer for University of North Florida, 2007.
- Advisory Board Member – Academy for Ethics in Financial Reporting, 2007–2008.
- External Promotion and Tenure Reviewer for Florida Atlantic University, 2006.
- Research Fellow – North Carolina State University’s Enterprise Risk Management Initiative, 2006–present.
- Research Fellow – University of Tennessee’s Corporate Governance Center, 2003–present.
- Chair – Innovation in Auditing Education Award Selection Committee, 2005.
- External Promotion Reviewer for Northern Illinois University, 2005.
- External Tenure Reviewer for Villanova University, 2005, 2006.
- Advisory Board Member – Oversight Systems, Inc., 2004–present.
- Member – Technical Working Group, West Virginia University / Dept. of Justice Forensic Accounting Curriculum Development project, 2004–2005.
- Member – AAA’s SEC Liaison Committee, 2004–2005.
- Past Chair – Auditing Standards Committee, Auditing Section of the AAA, 2004–2005.
- Chair – Auditing Standards Committee, Auditing Section of the AAA, 2003–2004. (Committee’s comment letters published in The Auditor’s Report).
- Dissertation Chair, Linda Hadden, Nova Southeastern University, 2001–2003.
- Panelist – WSJ Online discussion of SEC issues, November 2002.
- Past Chair – CPE Committee, Auditing Section of the AAA, 2002–2003.
- Vice Chair – Auditing Standards Committee, Auditing Section of the AAA, 2002–2003.

- Member – Task Force of the Auditing Standards Board – Anti-Fraud Detection Subgroup, 2001–2002.
- External Promotion and Tenure Reviewer for North Dakota State Univ., 2001.
- External Promotion and Tenure Reviewer for Univ. of Mass. – Boston, 2000.
- Advisory Board Member – NACD Atlanta Chapter, 1999–2007.
- Member – AAA Environmental Screening Committee, 1999–2000.
- Member – IIA Professional Issues Committee, 1999–2001.
- Voter – Business Week Survey of corporate governance experts regarding the best and worst boards in America (1/24/2000 publication).
- External Promotion and Tenure Reviewer for Montana State Univ., 1999.
- Respondent – POB Panel on Audit Effectiveness Survey, 1999.
- Commissioner – NACD Blue Ribbon Commission on Audit Committees, 1998–1999.
- Chair – CPE Committee, Auditing Section of the AAA, 1999–2002.
- Member – CPE Committee, Auditing Section of the AAA, 1998–1999.
- At Large Member, Southeast Region AAA Steering Committee, 1998–2000.
- Member – Nominating Committee, Auditing Section of the AAA, 1998.
- External Promotion and Tenure Reviewer for Univ. of Michigan – Dearborn, 1997.
- Program Co-Chair – 1999 Southeast Region AAA Meetings, 1997–1999.
- Chair – Southeast Region Auditing Section of the AAA, 1997–1998.
- Chair – Southeast Region Teaching and Curriculum Section of the AAA, 1997–1998.
- Chair – AAA/AICPA Professional-Academic Collaboration Award Committee, 1997–1998.
- Vice-Chair – Southeast Region Auditing Section of the AAA, 1996–1997.
- Vice-Chair – Southeast Region Teaching and Curriculum Section of the AAA, 1996–1997.
- Member – AAA/AICPA Professional-Academic Collaboration Award Committee, 1995–1996, 1996–1997.
- Faculty Liaison with Ernst & Young, 1994–1999.
- Member – Teaching and Curriculum Section of the AAA Committee on Attracting the “Best and Brightest Students” to Accountancy, 1994–1995.
- Member – Federation of Schools of Accountancy Committee on Attracting the Best and Brightest Students into Accounting, 1992–1993.

Manuscript Reviewing / Editorial Boards

- Co-Editor – Accounting Horizons, 2009–2012.
- Editorial Board Member – International Journal of Auditing, 2009–present.
- Editorial Board Member – Journal of Accounting and Public Policy, 2007–present.
- Co-Editor – Current Issues in Auditing, 2006–2009.
- Associate Editor – Accounting Horizons, 2006–2009.
- Guest Editor – Issues in Accounting Education, Special Issue, “The Impact of Sarbanes-Oxley and Recent Accounting Scandals on Accounting Education,” 2005–2007.
- Contributing Editor – Internal Auditing, 2002–present.
- Editorial Board Member – Journal of Executive Education, 2002–present.
- Editorial Board Member – Accounting Horizons, 2000–2006.
- Editorial Board Member – Auditing: A Journal of Practice & Theory, 1999–2005.
- Editorial Board Member – Issues in Accounting Education, 1998–2007.
- Editorial Board Member – Journal of Forensic Accounting, 1999–2008.
- Ad hoc reviewer – Journal of Business Ethics Education, 2009.
- Ad hoc reviewer – Auditing: A Journal of Practice & Theory, 2008.
- Ad hoc reviewer – Management Research News, 2008.

- Ad hoc reviewer – Contemporary Accounting Research, 2006, 2007, 2008, 2009.
- Ad hoc reviewer – Family Business Review, 2005.
- Reviewer – Financial Accounting (Chapter 13), by Reimers, 2005.
- Ad hoc reviewer – Review of Accounting and Finance, 2004.
- Reviewer – Waterloo ISA Symposium, 2003.
- Reviewer – International Research Symposium for Accounting Information Systems, 2003.
- Editorial Board Member – Internal Auditing, 2002.
- Reviewer – Boards That Create Value, by Carver and Oliver, 2001
- Ad hoc reviewer – Corporate Governance: An International Review, 2006.
- Ad hoc reviewer – Journal of Accounting and Public Policy, 2001, 2003, 2005, 2006, 2007.
- Ad hoc reviewer – The Accounting Review, 2000-2001, 2004, 2005, 2006, 2008.
- Ad hoc reviewer – International Journal of Auditing, 2006, 2007, 2008, 2009.
- Ad hoc reviewer – Journal of Business Education, 2000.
- Ad hoc reviewer – Accounting Education: An International Journal, 2000.
- Ad hoc reviewer – Advances in Accounting, 1999-2000.
- Ad hoc reviewer – Advances in Accounting Behavioral Research, 1999.
- Ad hoc reviewer – Journal of Accounting Education, 1999.
- Reviewer – Auditing Section of the AAA Mid-year Meeting, 1997–2004.
- Reviewer – ABO Research Conference, 1996, 1998.
- Reviewer – Annual AAA Meetings, 1996–2006.
- Reviewer – Professionalism and Ethics Committee Symposium on Ethics Research in Accounting, 1996, 2003, 2004, 2005, 2006.
- Ad hoc reviewer – Accounting Horizons, 1995–1997.
- Editorial Advisory Board member and reviewer – Accounting Perspectives, 1995–1997.
- Reviewer – Southeast Region AAA Meetings, 1994, 1996, 2000, 2001, 2002, 2003.

Grants – Research and Center Grants

- Committee of Sponsoring Organizations of the Treadway Commission (COSO), *Fraudulent Financial Reporting 1998-2007*, approximately \$50,000 total grant for research assistants (four authors).
- Coles College of Business, \$3,000 R&D grant to Cox Family Enterprise Center Faculty.
- Institute of Internal Auditors, *The Role of the Internal Audit Function in Enterprise Risk Management*, \$30,000 total grant to three researchers.
- KPMG Audit Committee Institute, Audit committee interviews, \$40,000 total grant to four researchers.
- KPMG Audit Committee Institute, Audit committee monograph, \$45,000 total grant to three researchers.
- Institute of Internal Auditors, *Research Opportunities in Internal Auditing*, chapter on organizational governance, \$5,000.
- Committee of Sponsoring Organizations of the Treadway Commission (COSO), *Fraudulent Financial Reporting 1987-1997*, \$45,000 total grant to three researchers.
- American International Group (AIG), Corporate Governance Center, \$38,000.

RELEVANT PROFESSIONAL EXPERIENCE / SERVICE

Consulting / Community Service

- American Cellular Communications – Balanced Scorecard
- Cobb County Board of Education – Governance
- Compliance 360
- First United Lutheran Church – Audit and Property Committees
- GoldKist – Governance
- North Metro Church – Hospitality Leader
- Oglethorpe Power Co. – Governance
- Promina Northwest – Governance

Professional Memberships

- American Accounting Association
- Institute of Internal Auditors
- National Association of Corporate Directors

Business Press

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*, *Barron's*, *Bloomberg*, *Fortune*, *Associated Press*, *Reuters*, *Kiplinger*, *Christian Science Monitor*, *LA Times*, *Baltimore Sun*, *Bureau of National Affairs*, *National Post*, *The Globe and Mail*, *The Corporate Library* (quote of the week), *Financial Executive*, *CFO Magazine*, *Business Finance Magazine*, *Computerworld*, *Accounting Today*, and *Corporate Financing Week*. Dana has appeared on *Georgia Business Report*, a GPTV program, and NPR, and his work has been profiled on *AP Radio*. See <http://ksuemail.kennesaw.edu/~dhermans/MediaDH>

OTHER

Institutional Service – Kennesaw State University

- Chair – Coles College Faculty Review Committee, 2009–2010.
- Member – Director of School of Accountancy Search Committee, 2009–2010.
- Chair – Faculty Search Committee (two searches), Fall 2009.
- Faculty Mentor – Accounting DBA Students, 2009–2010.
- Chair – Faculty Search Committee (two searches), 2008–2009.
- Member – Dean Search Committee, 2008–2009.
- Member – Faculty Search Committee, 2007.
- Faculty Advisor – Echo, 2006 – present.
- Member – Coles College Faculty Review Committee, 2006–2009.
- Chair – Faculty Search Committee (four positions), 2006.
- Chair – Department Chair Search Committee, 2005.
- Member – Faculty Search Committee, 2004–2005.
- Member – Accounting Department AACSB Committee, 2004–2005.
- Faculty Mentor – Visiting Professor Kahramon Juraboev from Uzbekistan, 2002.
- Member – Coles College Faculty Performance Review Committee, 2002.
- Member – Faculty Search Committee, BISM positions, 2002.

- Member – KSU Faculty Development and Awards Committee, 1999–2003.
- Chair – Faculty Search Committee, 1996–1997.
- Co-Host – Directors University programs (joint venture with National Association of Corporate Directors), 1996–1997.
- Member – Accounting Department Mission Committee, 1996.
- Member – Accounting Department Assessment Team, 1996–1998.
- Member – Coles School Mission Review Committee, 1995.
- Member – MACC Admissions Committee, 1994–1995.
- Member – Department Chair Search Committee, 1994–1995.

Recent Courses Taught

Semester	Course	Hours
SP 2010	ACCT 8990 – Forensic Accounting	3
2009	Modules in DBA program	
F 2009	ACCT 8990 – Forensic Accounting	3
SU 2009	ACCT 8900 – Research in Auditing and Corporate Governance	3
SP 2009	ACCT 8990 – Forensic Accounting	3
F 2008	ACCT 8990 – Forensic Accounting	3
SP 2008	ACCT 8990 – Forensic Accounting	3
F 2007	ACCT 8990 – Forensic Accounting	3
SP 2007	ACCT 8990 – Forensic Accounting	3
F 2006	ACCT 8990 – Forensic Accounting	3
SP 2006	ACCT 8990 – Forensic Accounting	3