

## **Jill M. D'Aquila, PhD, CPA**

### **Education and Licensing**

PhD, MA      New York University 1997, 1993

Doctoral Dissertation: *Internal Control Environment Forces and Financial Reporting Decisions Made by Financial Accountants*

BS              Binghamton University, 1987

CPA licensed in New York State (inactive)

### **Teaching Experience:**

Jacksonville University, Professor (currently), Fall 2007 - present

Undergraduate Courses: Advanced Accounting, Cost Accounting, Principles of Financial Accounting, Principles of Managerial Accounting, Auditing. Traditional and hybrid format.

Graduate Courses: Essentials/Fundamental of Accounting; Dissertation/Applied Research

Iona College, Assistant Professor 1996-2007.

Undergraduate Courses: Principles of Financial Accounting, Principles of Managerial Accounting, Theory and Practice of Independent Auditing

Graduate Course: Financial Accounting and Reporting

### **Other Professional Employment:**

Senior Internal Auditor – New York University (1989-1996)

Auditor – Laventhol & Horwath, CPAs (1987-1989)

### **Journal Articles – Refereed**

- Chen, Y., Capriotti, K., and D'Aquila, J. Miller Energy's Fraud and KPMG's Audit Failure. *Journal of Forensic and Investigative Accounting*, forthcoming 2021.
- D'Aquila, J.M., Wang, D. and Mattia, A. Are Instructor Generated YouTube Videos Really Effective in Accounting Classes? A Study of Student Performance,

- Engagement, Motivation, and Perception. *Journal of Accounting Education*, June 2019, 63-74.
- D'Aquila, J.M. The Current State of Sustainability Reporting: A Work in Progress. *CPA Journal*, July 2018, 45-52.
  - D'Aquila, J.M. and R. Houmes, COSO's Updated Internal Control and Enterprise Risk Management Frameworks: Applying the Concepts to Governments and Not-for-Profit Organizations. *CPA Journal*, May 2014, 54-59.
  - D'Aquila, J. COSO's Internal Control – Integrated Framework: Updating the Original Concepts for Today's Environment. *CPA Journal*, October 2013, 2-9.
  - D'Aquila, J. "Integrating Sustainability into the Reporting Process and Elsewhere: Obstacles and Best Practices for CPAs. *CPA Journal*, April 2012, 16-24).
  - Capriotti, K. and J. D'Aquila,(2011) "The US SEC's Case Against National Century Financial Enterprises' Auditors: The Danger in Using Management Representations as Sufficient Appropriate Audit Evidence" *Global Perspectives on Accounting Education*, Volume 8 (with Teaching Notes available separately)
  - D'Aquila, J.M. and K. Capriotti. (2011). The SEC's Case Against California Micro Devices: A Lesson in Using Professional Skepticism and Obtaining Sufficient Appropriate Evidence. *Issues in Accounting Education* (February).
  - D'Aquila, J.M., K. Capriotti, R. Boylan, R. O'Keefe. (2010). Guidance on Auditing High Risk Clients. *CPA Journal* (October).
  - D'Aquila, J.M. (2008). Using SEC Enforcement Actions to teach auditing and ethics related concepts, *Advances in Accounting Education: Teaching and Curriculum Innovations* 9.
  - D'Aquila, J.M. (2007). Where Do the Auditors Go Wrong: An Analysis of Accounting and Auditing Enforcement Releases from 1997-2004. *Journal of Forensic Accounting* 8.
  - Bean, D.F. and D'Aquila, J.M. (December 2005). Changing the Ethical Standards of Organizations, *Journal of Business & Economics Research*.
  - D'Aquila, J.M. (November 2004). Tallying the Cost of the Sarbanes-Oxley Act. *CPA Journal*, Vol LXXIV(11), pp. 6-9.

- D'Aquila, J.M. (2004, July). Management's Emphasis on Integrity and Ethical Values: A Function of an Organization's Size or Ownership Type, *Journal of Forensic Accounting*, Vol. V., 393-410
- D'Aquila, J.M., Bean, D., Procaro-Foley, E. (2004). Students' Perception of the Ethical Business Climate: A Comparison With Leaders in the Community. *Journal of Business Ethics* 51(2), pp. 155-166.
- Burke, J. and D'Aquila, J.M. (January 2004). Ethics: A Crucial Test for New Professionals. *The CPA Journal*, Vol LXXIV(1), pp. 58-61.
- Bean, D.F. and D'Aquila, J.M. (August 2003). Accounting Students as Surrogates for Accounting Professionals When Studying Ethical Dilemmas: A Cautionary Note. *Teaching Business Ethics* 7. Kluwer Academic Publishers, Netherlands, pp. 187-204.
- D'Aquila, J.M. and Bean, D.F. (August 2003). Does a Tone at the Top That Fosters Ethical Decisions Impact Financial Reporting Decisions: An Experimental Analysis. *The International Business & Economics Research Journal* 2(8), Western Academic Press, Inc. pp. 41-54.
- Basile, A. and D'Aquila, J.M. (2002). An Experimental Analysis of Computer-Mediated Instruction and Student Attitudes in a Principles of Financial Accounting Course. *Journal of Education for Business*, 77(3), 137-143.
- D'Aquila, J. (2001). Financial Accountants' Perceptions of Management's Ethical Standards, *Journal of Business Ethics* 31(3), 233-244.
- D'Aquila, J. (Winter 2000). Internal Control Environment Forces and Financial Reporting Decisions Made by Financial Accountants, *Delta Pi Epsilon Journal* XXXXII (1), 14-27.
- D'Aquila, J. (1998). Is the Control Environment Related to Financial Reporting Decisions, *Managerial Auditing Journal* 13 (8), 472-478.

### **Working Papers**

- Williams, J.B. and D'Aquila, J.M. Department of Defense Contract Auditors Can Add Value During Negotiations.

### **Conference Presentations (RP = Refereed Proceedings)**

- Chen, C., Capriotti, C., D'Aquila, J.M. The SEC's Case Against Miller Energy: A Lesson in Fair Value Measurement. American Accounting Association 2020 Annual Meeting, Virtual, August 2020 – RP.

- Chen, C., D'Aquila, J.M., Capriotti, C. The SEC's Case Against Miller Energy: A Lesson in Fair Value Measurement. American Accounting Association Teaching, Learning, and Curriculum 2019 Midyear Colloquium, Tampa, FL, November 2019.
- D'Aquila, J.M., Wang, D., and Mattia, A. Instructor Generated YouTube Videos: An Effective Way to Teach Principles of Accounting. American Accounting Association Southeast Regional Meeting, Savannah, GA, April 2019 – RP.
- Wang, D., D'Aquila, J, and Mattia, A. Are Instructor Generated YouTube Videos Really Effective in Business Classes: A Study of Student Engagement, Motivation, Perception, and Performance, American Accounting Association Southeast Regional Meeting, Miami, FL, April 2017-RP.
- D'Aquila, J.M. and Mattia, A. Instructor Generator YouTube Videos in a Financial Accounting Class – A Useful Purpose Based on Actual Usage and Student Perception, American Accounting Association Southeast Regional Meeting, Atlanta, GA, April 2016-RP.
- D'Aquila, J.M. Using Games to Reinforce Concepts in Accounting Courses, Academy of Business Education Conference, Savannah, GA, September, 2014.
- D'Aquila, J.M. “Accountants Can Lead in Ways of Measuring and Reporting Sustainability”, American Accounting Association Northeast Regional Meeting, White Plains, NY, October 2012.
- D'Aquila, J.M. and Fitzgerald, J. “Management Accountants Take Notice: There are Key Issues You Should Know About Sustainability”, IMA Annual Conference, Orlando, FL (June 2011) - RP.
- Capriotti, K. and D'Aquila, J.M. “The US SEC's Case Against National Century Financial Enterprises' Auditors: The Danger in Using Management Representations as Sufficient Appropriate Audit Evidence”, American Accounting Association Southeast Regional Conference, Destin, FL (April 2011) – RP.
- D'Aquila, Jill, O'Keefe, Ruth, Boylan, Robert. "Do Auditors Make Mistakes? The Nature of Audit Deficiencies During the Sarbanes Oxley Period", Academic and Business Research Institute, Orlando, FL, International. (September 24, 2009).
- D'Aquila, J and K.Capriotti, Annual Meeting, Academic, "Learning from Mistakes Made by Auditors: The SEC's Case Against California Micro Devices ", presented at American Accounting Association Annual Conference, New York (August 2009).
- D'Aquila, Jill, "Arts and Crafts and Managerial Accounting Concepts", presented at Conference on Teaching and Learning -American Accounting Association, New York, NY (August 1, 2009).

- D'Aquila, Jill, "Fun With Governmental Accounting and Bingo", presented at Conference on Teaching and Learning -American Accounting Association, New York, NY, (August 1, 2009).
- D'Aquila, Jill, "Effective Teaching Practices Poster – Teaching and Auditing Course using Cases”, presented at Conference on Teaching and Learning -American Accounting Association, New York, NY (August 1, 2009).
- D'Aquila, J.M. and D. Capriotti. “The SEC’s Case Against California Micro Devices: A Lesson In Using Professional Skepticism and Obtaining Sufficient Appropriate Evidence”. Presented at the American Accounting Association Auditing Mid-Year Conference, St. Petersburg, FL (January 2009) - RP
- D'Aquila, J.M. Using SEC Enforcement Actions to teach auditing and ethics related concepts, *North East Regional Conference of the American Accounting Association* in New Haven, CT (April, 2006) - RP
- D'Aquila, J.M. Lessons Learned From Audit Failures: An Index of Relevant Teaching Topics Based on Accounting and Auditing Enforcement Releases. Presented at the *Twelve Annual International Conference Promoting Business Ethics* in New York, NY (October 2005).
- D'Aquila, J.M. Where Have Auditors Gone Wrong? A Study of SEC Accounting and Auditing Enforcement Releases. Presented at the American Accounting Association North East Regional Conference in Tarrytown, NY (April 2005) - RP
- Bean, D.F. and D'Aquila, J.M. *Changing the Ethical Standards of Organizations*. Presented at the International Applied Business Research in Puerto Vallarta, Mexico in Spring 2005 - RP
- Bean, D.F. and D'Aquila, J.M. Promoting Business Ethics. Presented at the *Tenth Annual International Conference Promoting Business Ethics* in Garden City, NY (October 2003).
- D'Aquila, J.M. and Bean, D. Does a Tone at the Top That Fosters Ethical Decisions Impact Financial Reporting Decisions: An Experimental Analysis. Presented at the *International Applied Business Research Conference* in Acapulco, Mexico (March 2003).  
\*Award Recipient for Best Paper
- D'Aquila, J.M., Bean, D., Procaro-Foley, E., Ethics in American Business: A Student Opinion Survey. Presented at the *Ninth Annual International Conference Promoting Business Ethics* in Niagara, NY (October 2002).

- D'Aquila, J.M. and Bean, D. Accounting Students as Surrogates for Accounting Professionals When Studying Ethical Dilemmas: A Cautionary Note presented at the *Eighth Annual International Conference Promoting Business Ethics* in Chicago, IL (October 2001)
- Bean, D. and J.M. D'Aquila. Accounting Students as Surrogates for Accounting Professionals: A Cautionary Note on Saliency. Presented at the *Research Forum for the Seventh Annual Ethics Symposium - American Accounting Association* (August 2002) - RP
- D'Aquila, J. and Moscato, D. Using Information Technology in an Auditing Course to Create a Family-Friendly Workplace. Presented at *Syllabus 2000 [National] Conference on Technology in Education* in Santa Clara, California, July 2000.
- D'Aquila, J. Individual and Organizational Factors that Affect Financial Accountants' Perceptions of the Control Environment. Presented at *American Accounting Association [National] Conference* in Philadelphia, PA (August 2000) - RP
- D'Aquila, J. Internal Control Environment Forces and Financial Reporting Decisions Made by Financial Accountants, Presented at the *National Business Education Association National Conference* in Chicago, IL, March 1999.
- D'Aquila, J. Is the Control Environment Related to Financial Reporting Decisions. Presented as a Forum Paper at the *American Accounting Association National Conference*, in New Orleans, LA. (August, 1998) - RP
- D'Aquila, J. Is the Control Environment Related to Financial Reporting Decisions. Presented at the *American Accounting Association Regional Meeting* in New Jersey (March 1998) - RP

### **CPA Continuing Professional Education – Seminar Developer and Instructor**

Enterprise Risk Management and Fraud Update – May 2011

### **Reviewer - Journals:**

- Well's Fargo – Did the Auditor's Perform their Duties? – *Journal of Forensic and Investigative Accounting*, January 2021.
- Role of Varying Online Homework Settings on Student Learning: Evidence from Financial Accounting Courses – *Accounting Education*, October 2020.
- Research-Based Instructional Strategies: Learning-Centered Approaches for Accounting Education, *Accounting Education*, October 2020.

- Misconduct in the Nonprofit Sector: A Comprehensive Approach to the Study of Financial Fraud and Other Misbehaviors, *Nonprofit and Voluntary Sector Quarterly*, July 2020.
- Accounting students' levels of communication apprehension and communication self-efficacy, *Accounting Educator's Journal*, July 2020.
- Why a Career in Public Accountancy is Less Attractive to Accounting Students – A Qualitative Study Perspective, *Journal of International Education in Business*, June 2020.
- Seeing through and Breaking through: The Role of Perspective Taking in the Development of Prosocial Creatives, *Journal of Business Ethics*, June 2020.
- When Justice is Served: How Do Fraud Based Legal Actions Effect Earnings Quality – *Journal of Business Ethics*, October 2019.
- The Effects of Different Types of Internal Controls on Self-Control – *Journal of Business Ethics*, Nov 2018.
- Fraud in American and Canadian Public Charities: An Examination Using the COSO Framework - *Nonprofit and Voluntary Sector Quarterly*, July 2018.
- What Influences the Course Major Decision of Accounting and Non-Accounting Students? *Journal of International Education*, Feb 2018
- Values and Ethical Judgments: A Study of the Adequacy of Students as Surrogates for Practicing Accountants - *Journal of Business Ethics*, January 2016, Dec 2015.
- Disciplinary Action by State Boards of Accountancy 2008 - 2014: Causes and Outcomes, *Accounting and the Public Interest*, Oct 2015
- Religion and Corporate Governance: Empirical Evidence from 37 Countries – *Journal of Business Ethics*, May 2015.
- Disciplinary Action by State Boards of Accountancy: Do they serve to Protect the Public and the Profession? *Accounting and the Public Interest*, May 2015.
- Sustainable Practices of Small and Medium Sized Enterprises in Regional Australia – *Journal of Business Ethics*, Feb 2015.
- Consumer responses to the food industry's proactive and passive environmental CSR, factoring price as a CSR tradeoff – *Journal of Business Ethics*, Jan 2015.
- Meta-analysis of corporate social responsibility and financial performance relationship: A longitudinal perspective – *Journal of Business Ethics*, June 2014
- Consumer Responses to the Food Industry's Proactive and Passive Environmental CRS Programs, Factoring Price as a CRS Trade-Off, *Journal of Business Ethics*, May 2014.
- Improving Stakeholder Value through Sustainability Initiatives and Integrated Reporting – *CPA Journal*, November 2013 and February 2014.
- Does going green really matter to publics? Effects of proactive and passive environmental corporate social responsibility (CSR) programs, factoring in firm sizes, prices and consumer environmental concerns, *Journal of Business Ethics*, August 2013.
- Teaching Global Ethical Standards: A Case and Strategy For Broadening the Accounting Ethics Curriculum, *Journal of Business Ethics* March 2012 (Version 2), December 2011 (Version 1);

- The Missing Link: Comparing Ethics Education in Accounting with Ethics Education in Medicine and Law, *Journal of Business Ethics*, July 2010.

### **Reviewer – Conference Papers:**

- American Accounting Association, February 2017; Academic and Research Business Institute, December 2011; International Business and Economics Conference, Oct. 2006; Fourth International Business and Economy Conference in Waikiki, Hawaii, January 6-9, 2005; American Accounting Association's North East meeting in Stamford, CT April 2003; American Accounting Association's North East meeting in Providence, RI (April 2002).

### **Reviewer – Textbooks:**

- Principles of financial accounting textbook and practice set, Prentice Hall (Spring 2003); Principles of financial accounting textbook, Wiley (Spring 2002).

### **Grants / Awards:**

- Recipient of a JU Faculty Research Grant 2010/2011.
- Best Paper Award at the International Applied Business Research Conference in Acapulco, Mexico (March 2003).
- Delta Pi Epsilon National Research Award for doctoral dissertation selected through a triple blind review process - Feb 99. Delta Pi Epsilon is a national honorary society in business education.
- Literati Club Award for Excellence 1999 - selected by Editor and Editorial Advisory Board, *Managerial Auditing Journal*
- Paul Lomax Award for Outstanding Doctoral Graduate in Business Education at NYU - May 1997.

### **Memberships in Professional Societies (including committee memberships):**

Florida Institute of CPAs (Board of Directors 2016-present), American Institute of CPAs; American Accounting Association

### **College and University Committees**

- JU – Faculty Representative on the Academic Affairs Committee of the Jacksonville University Board of Trustees (2016-present)
- JU – DCOB DBA Committee (2020-present)
- JU – DCOB Curriculum Committee (2020-Present)
- JU – Accounting and Finance Scholarship Committee (2016-present)
- JU – DCOB Top 20 Selection Committee (2019, 2020)
- JU – DCOB Undergraduate Committee (2008-2020)
- JU Core Curriculum Committee (2011-2013)
- JU – Sustainability Task Force (2008 – 2011)



- JU – Instructional Resource Committee (2008-2011)
- JU – DCOB AACSB Accreditation Committee (2007-2008)
- Iona - Intellectual Contributions Committee – Chair (2004 to 2007)
- Iona - CELTIC – Center for Excellence in Learning and Teaching - (Spring 2006 to 2007).
- Iona - Faculty Senate (2000 - 2003)
- Iona - College Council (2002-2003)
- Iona - Middle States Re-Accreditation - Mission, Goals, and Objectives Task Force (2001/2001)
- Iona - Committee on the Art of Teaching (2000-2002)
- Iona - AACSB Committee

### **Student Guidance**

- Director of Placement, Accounting and Finance (Fall 2013-present)
- Faculty Advisor – Accounting Club (Fall 2014-present)
- Dissertation Chair – 2017, 2018, 2019, 2020
- Faculty Sponsor – Internships (various semesters)
- Iona - Freshman Advisor
- Iona - Moderator, Accounting Honor Society
- Iona - Moderator, Accounting Club
- Iona - Honors Thesis Mentor
- Iona - Honors Thesis Reviewer
- Iona - Volunteer Income Tax Assistance Program
- On Campus Champion for the American Institute of CPAs
- AICPA Curriculum & Instruction in Accounting Education Task Force