

Roberto Demagalhaes

The University of North Dakota

Accounting

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Education

Ph D, The University of Mississippi, 1998.

Major: Accountancy

Dissertation Title: "An Analysis of the Incremental Information Content of Brazil's Integral Monetary Correction System."

Master of Professional Accountancy, Loyola College, 1987.

Major: Accountancy

BSFS - Bachelor of Science in Foreign Service, Georgetown University, 1978.

Major: Foreign Service

Academic, Military and Professional Positions

Academic

Assistant Professor of Accountancy, University of North Dakota. (August 2005 - Present).

Assistant Professor of Accountancy, Texas A&M University - Corpus Christi. (2001 - 2004).

Assistant Professor of Accountancy, Montana State University. (1998 - 2001).

Visiting Assistant Professor of Accountancy, Florida Atlantic University. (1995 - 1997).

Adjunct Instructor, The University of Miami. (1991).

Adjunct Instructor, The University of Maryland (UMBC). (1988).

Professional

Owner, Accounting Services Company. (1991 - 1992).

Internal Auditor, Equitable Bank N.A. (1986 - 1991).

Licensures and Certifications

Certified Public Accountant, North Dakota State Board of Accountancy. (2006 - Present).

Certified Public Accountant, Maryland State Board of Public Accountancy. (1989 - Present).

Professional Memberships

American Accounting Association.

Association of North Dakota Teacher of College Accounting.

Business Association of Latin American Studies (BALAS).

Institute of Internal Auditors.

North American Accounting Society.

North Dakota Society of CPAs.

Government Finance Officer's Association. (January 2010 - February 2013).

Development Activities Attended

Attended Conference, "NDSCPA Annual Conference," North Dakota Society of CPAs, Grand Forks, ND. (September 21, 2009 - September 22, 2009).

Seminar, "AACSB Assessment Seminar," AACSB, Tampa, FL. (February 16, 2009 - February 17, 2009).

Attended Conference, "Annual Meeting of the American Accounting Association," American Accounting Association, Anaheim, CA. (August 3, 2008 - August 6, 2008).

Workshop, "PricewaterhouseCoopers University for Faculty," PricewaterhouseCoopers, Princeton, NJ. (June 7, 2008 - June 10, 2008).

Continuing Education, "GAS/GAAS Update," Office of the State Auditor, Bismark, North Dakota. (December 18, 2007 - December 19, 2007).

Attended Conference, "Annual Convention of the North Dakota Society of CPAs," North Dakota Society of CPAs, Fargo, North Dakota. (September 23, 2007).

Attended Conference, "ANDTCA Annual Conference," Association of North Dakota Teachers of College Accounting, Dickinson, North Dakota. (October 20, 2006 - October 21, 2006).

Attended Conference, "NDSCPA Convention," Minot, North Dakota. (September 17, 2006 - September 19, 2006).

Attended Conference, "Conference," Association of North Dakota Teachers of College Accounting, Minot, North Dakota. (April 21, 2006 - April 22, 2006).

TEACHING

Teaching Experience

The University of North Dakota

Accounting 200, Elements of Accounting I, 6 courses.

Accounting 201, Elements of Accounting II, 11 courses.

Accounting 309, Accounting Information Systems, 2 courses.

Accounting 312, Fund Accounting, 22 courses.

Accounting 406, Independent Assurance, 8 courses.

Accounting 494, The Literature of Accounting, 1 course.

Accounting 504, Seminar in Auditing, 8 courses.

Accounting 591, Accounting Research, 1 course.

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

Demagalhaes, R., Wilde, H. (2015). An Exploratory Study of the Career Drivers of Accounting Students. *Journal of Business and Economics Research*.

Demagalhaes, R., Wilde, H. (2013). Practitioners' Views of the Education and Experience Requirements for CPA Licensure: a Survey Study of CPAs in the Dakotas. *Journal of Accounting and Finance*.

Demagalhaes, R., Wilde, H. (2011). Factors Affecting Accounting Students' Employment Choices: A Comparison of Students' and Practitioners' Views. *Journal of Higher Education Theory and Practice*.

Bland, E., Demagalhaes, R., Stokes, P. (2007). A Comparison of Perceptions: Students and Bankruptcy Filers on the Causes of Financial Distress. *Journal of Business and Economics Research / Clute Institute for Academic Research*, 5(7), <http://www.cluteinstitute.com/JBERMain.htm>.

Presentations Given

Demagalhaes, R. (Author Only), Bland, E. (Presenter & Author), Stokes, P. (Presenter Only), 2007 AEF Conference, "Attitudes and Assets: An Investigation of Students' Perception of the Causes of Personal Bankruptcy," Academy of Economics and Finance, Jacksonville, Florida.

Demagalhaes, R., WAMBSGANSS, J., Conference, "An Investigation of the Relative Value Relevance of Earnings and Book Values in Brazil: 1990-2003," MBAA International, Chicago, Illinois.

Demagalhaes, R., Presentation to the accounting, finance, and information systems faculty at the NDSU College of Business, "Career Drivers of Accounting Students," North Dakota State University College of Business, Fargo, North Dakota. (February 11, 2015).

Demagalhaes, R. (Author Only), Wilde, H. (Presenter & Author), NAAS 2014 Annual Conference, "Practitioners' Views of the Requirements for CPA Licensure: An Exploratory Study of CPAs in Colorado, Florida, Maine, Oklahoma, and Vermont.," North American Accounting Society, Chicago, Illinois. (March 25, 2014).

Demagalhaes, R. (Co-Author), Wilde, H. (Co-Author), NAAS 2012 Annual Conference, "The Career Drivers of Accounting Students," North American Accounting Society, Chicago, Illinois. (March 29, 2012).

Demagalhaes, R. (Presenter & Author), Bland, E. M. (Co-Author), Williams, A. (Co-Author), Kehiaian, S. (Co-Author), NAAS 2011 Annual Conference, "Financial Distress and Personal Bankruptcy: A Comparative Study of Debtors in South Texas and North Carolina," North American Accounting Society, Chicago, Illinois. (March 24, 2011).

Demagalhaes, R. (Presenter & Author), Wilde, H. (Co-Author), NAAS 2011 Annual Conference, "The 150-Hour Requirement: Necessary or Not," North American Accounting Society, Chicago, Illinois. (March 24, 2011).

Demagalhaes, R., Wilde, H., NAAS 2010 Annual Conference, "Factors Affecting Accounting Students' Employment Choices: A Comparison of Students' and Practitioners' Views," North American Accounting Society, Chicago Illinois. (March 24, 2010).

Demagalhaes, R. (Presenter & Author), Kane, C. H. (Author Only), NAAA 2009 Annual Conference, "Leadership Development, Job Performance, and Personality Traits: A Regional Accounting Firm Perspective," North American Accounting Society, Chicago, Ill. (March 20, 2009).

Demagalhaes, R. (Presenter & Author), Bland, E. M. (Author Only), NAAS Annual Conference, "Financial Distress, Personal Bankruptcy, and the Accounting Profession's Financial Literacy Program," MBAA International, Chicago. (April 4, 2008).

Demagalhaes, R. (Author Only), Stokes, P. (Author Only), Bland, E. (Presenter & Author), 2006 Conference of the Financial Education Association, "Attitudes and Assets: An Investigation of Students' Perception of the Causes of Personal Bankruptcy," Financial Education Association, San Antonio, Texas. (April 6, 2007).

Demagalhaes, R. (Presenter Only), Mellem Telecommunications Symposium, "Technology Changes and Auditing," Univ. of North Dakota College of Business and Public Administration, Grand Forks, North Dakota. (October 5, 2006).

Research Currently in Progress

"A study of the personality traits of public accountants using the predictive index." (On-Going).

"An initiative to promote the career advancement of female professionals at a regional accounting firm." (On-Going).

The purpose of this study is to describe the First Focus initiative at Eide Bailly, LLC. The purpose of this program is to promote the retention and advancement of female professionals to leadership positions.

"Conflict-handling styles and personality traits of public accountants." (On-Going).

This study investigates the relationship between personality preferences, conflict-handling styles, and conflict-handling dimensions of public accountants. In addition, the study attempts to evaluate if there are significant gender differences in the conflict resolution styles and personality preferences.

"The Requirements to Become a CPA" (Writing Results).

The study is focused on what CPAs believe should be the requirements to become a CPA. Currently,

SERVICE

Editorial and Review Activities

Ad Hoc Reviewer, Papers, "Proceedings of the 2014 Annual Conference of the North American Accounting Society," North American Accounting Society, 2 reviews. (November 23, 2013 - December 15, 2013).

Ad Hoc Reviewer, Papers, "Journal of Applied Accounting Research (JAAR)," 1 review. (February 22, 2013 - October 25, 2013).

Ad Hoc Reviewer, Papers, "Proceedings of the 2012 Annual Conference of the North American Accounting Society," North American Accounting Society, 2 reviews. (January 1, 2012 - March 20, 2012).

Ad Hoc Reviewer, Papers, "Proceedings of the 2009 Annual Conference of the North American Accounting Society," North American Accounting Society, 2 reviews. (March 18, 2009 - March 20, 2009).

General Service

College

Member of the Assurance of Learning Board, Assurance of Learning Board. (August 2013 - Present).

Contact person for Assurance of Learning - Department of Accountancy, Contact person for Assurance of Learning - Department of Accountancy. (August 2013 - Present).

Committee Chair, CoBPA Assessment MBA AoL Subcommittee. (August 2009 - August 2012).

Committee Member, College Assessment Committee. (August 2007 - August 2012).

Committee Member, Sub-committee of the College Assessment Committee. (June 2009 - May 2011).

Committee Member, Strategic Planning Review Group. (December 2010 - April 2011).

Department

Accounting 201 course coordinator. (August 2010 - Present).

Committee Member, Department of Accountancy Curriculum and Assessment Committee. (August 2009 - Present).

Committee Member, Department of Accountancy Promotion and Tenure Committee. (August 2009 - August 2010).

Committee Chair, Accountancy Department Assessment Committee. (August 2007 - August 2009).

Professional

Board Member - Director, North American Accounting Society, Member. (January 2011 - Present).

member of a research working group, Eide Bailly LLC. (January 2007 - Present).

Student Organization

Faculty Member, Beta Apha Psi. (2007 - Present).

The University of North Dakota

Committee Member, UND - Task Force on Diversity. (April 2007 - May 2007).