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EDUCATION

Doctor of Philosophy (Business), University of North Carolina at Chapel Hill, 1989.

Bachelor of Business Administration (Major: Public Accounting, Minor: Journalism), Hofstra University, Hempstead, New York, 1980. Graduated Valedictorian, Summa Cum Laude, and with Highest Honors in Accounting.

ACADEMIC EMPLOYMENT

University of Connecticut -- Assistant (1989), Associate (1995). Courses taught: Advanced Financial Accounting (undergraduate) and Contemporary Financial Accounting Issues and Global Financial Reporting and Analysis (Graduate).

Director, MS Program in Accounting (1998 - present).

Director, Internship Program (1994 – present).

University of North Carolina at Chapel Hill -- Research and Teaching Assistant (1985-1989). Courses taught: Managerial Accounting.

PROFESSIONAL EMPLOYMENT

Financial Accounting Standards Board -- Assistant Project Manager and Technical Associate (1982-1985). Active in all phases of the Board's consolidations and reporting entity project and participated in Board deliberations, comment letter analyses, and document drafting for various emerging implementation projects including EITF agenda issues.

Touche Ross & Co., Long Island, NY Office (1980-1982) -- Supervised staff as a senior accountant and conducted audits in SEC, manufacturing, not-for-profit, and small business environments.

RESEARCH PUBLICATIONS

- Rosman, A., Biggs, S., Bible, L., and L. Graham. Forthcoming. Successful Audit Workpaper Review Strategies in Electronic Environments. The Journal of Accounting, Auditing & Finance.
- Bible, L. Graham. L., and A. Rosman. 2005. The Effect of Electronic Audit Environments on Performance. The Journal of Accounting, Auditing & Finance, 20 (1): 27-42.
- Beaulieu, P. and A. Rosman. 2003. How Does Negative Source Credibility Affect Commercial Lenders' Decisions? Advances in Accounting Behavioral Research, 6: 79-94.
- Bible, L. Graham. L., and A. Rosman. 2000. The Impact of Electronic Hypertext Systems on Reviewer Performance in a Due Diligence Task, Auditing Symposium XV – Proceedings of the 2000 Deloitte & Touche/University of Kansas Symposium on Auditing Problems, 164 – 172.
- Bedard, J. and A. Rosman. 1999. Lenders' Decision Strategies and Loan Structure Restrictiveness. The Journal of Business Research, 46 (1): 83-94.
- Rosman, A., Seol, I., and S. Biggs. 1999. The Effect of Stage of Development and Financial Health on Auditor Decision Behavior in the Going-Concern Task. Auditing: A Journal of Practice & Theory, 18 (1): 37-54.
- Hussein, M. and A. Rosman. 1997. The Ex Ante Role of Behavioral Research in Setting Financial Accounting Policy. In Behavioral Accounting Research: Foundations and Frontiers. Edited by V. Arnold and S. Sutton. FL: American Accounting Association, 222-246.
- Rosman, A., Lubatkin, M., and H. O'Neill. 1994. Rigidity in Belief Structures: A Within-Subject Test Using Strategic and Financial Informational Cues. Academy of Management Journal, 37 (4): 1017-1033.
- Guenther, D. and A. Rosman. 1994. Differences Between COMPUSTAT and CRSP SIC Codes and Related Effects on Research. Journal of Accounting & Economics. 18 (1): 115-128.
- Hoskin, R. and A. Rosman. 1994. Consolidation Policies and Procedures Discussion Memorandum: An Examination of the Potential Impact on Reporting Quality. Research in Accounting Regulation. 8: 111-134.
- Rosman, A. 1993. Non-auditor Behavioral Accounting Research: The Need and the Necessity. The ABO Reporter.
- Biggs, S., Sergenian, G., and A. Rosman. Methodological Issues in Judgment and Decision-Making Research: Concurrent Verbal Protocol Validity and Simultaneous Traces of Process. Journal of Behavioral Decision Making. 6 (3): 187-206.
- Rosman, A. and H. O'Neill. 1993. Comparing the Information Acquisition Strategies of Venture Capital and Commercial Lenders: A Computer-Based Experiment. Journal of Business Venturing. 8 (5): 443 – 460..
- Rosman, A. 1992. FASB Statement 94: Do Lenders Contract on Consolidated Information? The Journal of Accounting, Auditing and Finance. 7 (2): 251-267.
- Pacter, P. and A. Rosman. 1992. The Debate Over Consolidating Statements. Financial Executive. March/April: 22-27.

Bahnson, P. and A. Rosman. 1990. The Emerging Issues Task Force: An Examination of Activities and Implications for Practice. Research in Accounting Regulation. 4: 181-193.

Rosman, A. 1987. Determining Managers' Motivation for Consolidation Policy Choice. Proceedings, American Accounting Association Southeast Regional Meeting, Atlanta, Georgia.

OTHER PUBLICATIONS

Critical thinking material for Financial Accounting: A User Perspective, by Robert Hoskin, John Wiley & Sons, 1994.

PROGRAM PRESENTATIONS

Colloquium on Change in Accounting Education [2005]. "Developing Faculty and Promoting Active Learning through Instructional Design." (October 26-29). With David Lavoie.

American Accounting Association Annual Meeting [2005]. "Investigating Auditor Adaptation to Complexity in Task Environments: The Case of Electronic Workpapers." With Stanley Biggs.

International Symposium on Audit Research in Maastricht, The Netherlands [2004]. "Investigating Auditor Adaptation to Changing Complexity in Task Environments: The Case of Electronic Workpapers." (July 2). With Stanley Biggs.

Association of Accredited Online Programs International [2003]. "Using Instructional Design to Differentiate UConn's Online MS in Accounting." (October). With David Lavoie.

Association of Accredited Online Programs International [2003]. "Investigating the Role of Personality Type and Learning Style in Student Satisfaction and Performance in Online Education." (October). With David Lavoie.

Deloitte & Touche/University of Kansas Symposium on Auditing Problems [2000]. "Electronic Workpapers & Auditor Review Performance."

American Accounting Association Auditing Section Midyear Meeting [1998]. "The Impact of Cognitive Information Feedback on Information Acquisition Strategies and Professional Judgment."

American Accounting Association Northeast Regional Meeting [1997]. "The Influence of Lenders' Strategy Selection on Loan Covenant and Collateral Decisions" (presented by Jean Bedard).

American Accounting Association Western Regional Meeting [1997]. "The Influence of Lenders' Strategy Selection on Loan Covenant and Collateral Decisions" (presented by Jean Bedard).

American Accounting Association National Meeting [1995]. "ABO Panel: Ex Ante Research Issues Related to Financial Accounting Standard-Setting."

Deloitte & Touche LLP Enhancing the Learning Experience Conference [August 3-5, 1995]. "Implementation of a Cooperative Learning Plan."

- Northeast Regional Meeting of the American Accounting Association [1995]. "The Ex Ante Role of Behavioral Research in Setting Financial Accounting Policy."
- Northeast Regional Meeting of the American Accounting Association [1995]. "Cooperative Learning Techniques."
- American Accounting Association National Meeting [1993]. "Understanding the Going-Concern Judgment: Linking Domain Experience, Process, and Performance."
- Northeast Regional Meeting of the American Accounting Association [1993]. "Responding to the Call for Ex Ante Research: An Examination of the FASB's Consolidation Policy and Procedures Discussion Memorandum."
- KPMG Peat Marwick New England Behavioral Accounting Research Seminar [1993]. "Understanding the Going-Concern Judgment: Linking Experience, Process and Performance."
- Northeast Regional Meeting of the American Accounting Association [1992]. "Evaluating and Changing Your Principles, Intermediate, and Advanced Accounting Courses: What Can You Do Now?"
- Decision Making, Cognitive Science and Accounting Conference [1991]. "An Experimental Investigation of Process and Outcome Relationships in Bank Lending Decisions," (with Jean Bedard).
- 29th Annual Bayesian Research Conference [1991]. "Further Examination of the Validity of Concurrent Verbal Protocols and Implications for a Multimethod Approach for Process Tracing."
- Decision Sciences Institute's Annual Meeting [1990]. Discussant on panel, "Search Monitor: A Computer-Controlled Approach for Experimental Research in Decision Making and Judgment."
- American Accounting Association Annual Meeting, Toronto, Canada [1984]. "Accounting and Reporting Issues: The Consolidation of Intercorporate Investments," (with V. Lembke and G. Previts).

RESEARCH IN PROGRESS

- Do Auditors Display Rigid Decision Behaviors? A Test of Newell and Simon Using the Going-Concern Task (with Michael Lubatkin).
- Understanding Managers' Decisions to Maximize Compensation: Do Experience, Monitoring, and Risk Propensity Matter?" (with Robert Hoskin).
- When Does Instruction Improve Performance in Ill-Structured Tasks? An Analysis of Knowledge, Ability, and Process-Oriented Incentives (with Christine Earley).
- Adapting Process to Enhance Performance: The Case of Paper and Electronic Audit Workpaper Review Environments (with Lynn Bible, Stan Biggs and Lynford Graham).

AWARDS AND HONORS

- University of Connecticut 2001-2002 Teaching Fellowship.
- Lawrence Ackerman Scholar, UConn School of Business Administration, 1997-2001.

1998-99 School of Business Service/Outreach Award.
1996-97 American Accounting Association Western Regional Best Research Paper Award ["The Influence of Lenders' Strategy Selection on Loan Covenant and Collateral Decisions" (co-author Jean Bedard)].
1995 Department of Accounting Teaching Award
1994 School of Business Administration Best Article Award
1991 Department of Accounting Teaching Award
University of Connecticut Corporate Associates Program Grant (1991-96)
Touche Ross Foundation Dissertation Grant (1988)
AICPA Doctoral Assistance Grant (1985-87)

SERVICE

Director, MS in Accounting Program, 1998-present.
Faculty Director of Accounting Department Internship Programs, 1994-present.
Ad hoc Reviewer, *Contemporary Accounting Research*, 1996-present.
Ad hoc Reviewer, *Behavioral Research in Accounting*, 1995-96.
Ad hoc reviewer, *The Accounting Review*, 1994-95
Editorial Board Member, *The Accounting Educators' Journal*, 1993-94
Member, Advisory Board of University of Connecticut Institute for Teaching & Learning
Chairman, Accounting Department Newsletter (*Accounting Matters*), 1994-99
Chairman, Accounting Department Resource Allocation Policy Task Force, 1995-96
Chairman, SBA Teaching Enhancement Committee, 1996-97
Member, MBA Admissions Committee, 1998- present
Member, MBA Program Committee, 1998-present
Member, SBA Marketing Communications Task Force 1998-present
Member, SBA Teaching Enhancement Committee, 1993-96
Member, SBA Facilities Planning Committee, 1996-present
Member, SBA Promotion and Tenure Review Council, 1996-97
Member, SBA Faculty Development and Research Committee, 1995
Member, SBA Research Advisory Committee, 1992-93
Member, SBA Student Misconduct Committee, 1991-92
Member, Accounting Department Strategic Planning Committee, 1993-94
Chairman, Ph.D. Dissertation Committees (Inshik Seol, 1996; Kathryn Wilkicki, 1997; Lynn Bible, 1999; Tom Clausen, 2003)
Member, Ph.D. Dissertation Committees (Gail Sergenian, 1995; Karen Braun, 1996, Karla Johnstone, 1997)

PROFESSIONAL ACTIVITIES AND MEMBERSHIPS

Expert witness on revenue recognition issues for the Securities and Exchange Commission (SEC v. Bradstreet et al., C.A. No. 95-11647-DPW (D.Mass)), 1996.

Beta Gamma Sigma

Certified Public Accountant (New York, 1982)

Beta Alpha Psi National Board of Directors (1981-82)

Member, American Accounting Association

Member, American Accounting Association's ABO/FASB Liaison Committee (1995-97)