

DR. JAMES A. BAILEY, CPA

EDUCATION

- 1992 **Ph.D., Business** | University of Nebraska-Lincoln
Emphasis Areas:
Strategic Management,
Higher Education Leadership - Courses in faculty law and higher education finance
Financial Accounting
Managerial Accounting - Focus on the strategic use of financial information
- 1987 **Master of Business Administration** | University of Utah
- 1984 **B.S., Accounting** | University of Utah
- 1982 **B.S., Finance** | Magna Cum Laude | Brigham Young University
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ADMINISTRATIVE & FACULTY EXPERIENCE

DIRECTOR OF GRADUATE STUDIES | Office of Graduate Studies
Utah Valley University | January 2015 – Present

Significant Accomplishments

- Founding Director of Graduate Studies
- Spearheaded the creation and development of UVU's first Graduate Council and continue to chair the council in overseeing the quality of graduate programs, graduate faculty, and graduate students
- Created UVU's policy on graduate faculty using best practices, and revised graduate policies on admissions and graduation requirements to make them USHE compliant, taking them through the policy approval process to prepare UVU for growth in graduate programs
- Championed the development of five new master's programs leading them through the university, Board of Trustees, and Utah Board of Regents approval processes, enabling UVU to successfully launch these programs in 2017
- Collaborated with University Marketing to develop and launch a university marketing campaign for the five new master's programs, including marketing-oriented websites and brochures, social media campaigns, billboard, and other marketing materials
- Partnered with UVU's Office of Admissions and graduate directors to implement the Recruit admission software program used by graduate programs for recruiting, admissions applications, as well as admissions decisions and notifications
- Advocated for and assisted in the development of three additional master's programs in 2018 that will be launched during the coming year
- Facilitated the development of several new emphases in the Master of Education program

- Revised and improved graduate non-resident tuition waiver guidelines to make them compliant with USHE regulations and successfully lobbied for one graduate resident tuition waiver for each master program
- Designed university processes for participation in Western Interstate Commission for Higher Education (WICHE)'s Western Regional Graduate Program. Upon final approval, students from WICHE states will pay resident UVU graduate tuition for selected graduate programs
- Authored the graduate program section of the most recent NWCCU accreditation report

PROFESSOR OF ACCOUNTING | Tenured | Department of Accounting
Utah Valley University | July 2009 - Present

Significant Accomplishments

- Created UVU's internal audit program which is now recognized by the Institute of Internal Auditors as a comprehensive program, making it one of only 30 programs worldwide recognized at this level of excellence or higher
- Mentored several students by taking them to international internal audit student competitions where they participated on international teams, placing first, second, and third in these international competitions. Several UVU students obtained jobs with major international and national organizations at these events
- Created and personally recruited an internal audit advisory board consisting of chief internal audit executives from many top Utah businesses and organizations such as Intermountain Healthcare, Zions Bankcorp, Merit Medical, the Church of Jesus Christ of Latter-day Saints, and ALSCO
- Originated UVU's Beta Alpha Psi student chapter, and successfully shepherded our petitioning chapter through the approval process. Beta Alpha Psi is an internationally recognized honorary service organization for financial information professionals. The day after our chapter was inducted our students took first place in the regional competition which included AACSB schools from the intermountain region, qualifying them to compete at the international conference
- Created and organized UVU's annual "Meet the Firms" events for public accounting and internal auditing firms by personally recruiting local and national employers to attend these events to recruit our students. Currently, approximately 35 to 40 businesses attend these events annually to recruit students into internships and full-time employment. Approximately 180-200 students now attend these events. Prior to my creating the "Meet the Firms" events and the Internal Audit Program, few accounting firms and internal auditing departments actively recruited on campus
- As chair of the assessment committee for the Woodbury School of Business (WSB), we reduced the number of learning outcomes from over 20 down to five, enabling us to strategically focus on improving student competencies in these critical areas. The WSB has significantly improved learning outcomes in these key areas
- Created a global/intercultural internal auditing course required for all accounting majors, which I teach online, hybrid, and face-to-face

CHAIR OF DEPARTMENT OF ACCOUNTING | School of Business
Central Washington University | September 2007 – July 2009 | January 1997 – June 2000
Significant Accomplishments

- Developed more explicit educational objectives for the B.S. in Accounting program and the Master of Professional Accountancy program in response to accreditation review comments
- Created program assessment plans and student learner outcomes assessment plans for both the B.S. and master's degree program
- Collaborated with the College of Business dean's office on AACSB International accreditation issues
- Designed a new Master of Professional Accountancy degree program and championed the program through the approval processes
- Director of the Master of Professional Accountancy program and member of the university Graduate Council | September 2007 - July 2009

PROFESSOR OF ACCOUNTING | Tenured | Department of Accounting
Central Washington University – September 1992 – June 2000

- Assistant, Associate, and Full Professor from September 1992 through June 2000. Taught auditing, accounting information systems, principles of accounting, intermediate accounting, and cost accounting
- General Education Committee Chair | 1999-2000
 - Improved the process for recognizing general education transfer credit
- General Education Committee member | 1997-2000
- University Assessment Committee member | 1993-1996
- Accounting Club Advisor | 1997-2000

DIRECTOR OF MASTER OF BUSINESS ADMINISTRATION PROGRAM
University of Southern Nevada | July 2004 – August 2007

I was the founding creator and developer of a new MBA program at a private health care university. While my title was MBA Program Director, I functioned in the capacity of a dean. Responsible for all administrative functions of the business school. Reported to the Vice President for Academic Affairs and Program Planning. University name was subsequently changed to Roseman University.

Significant Accomplishments

- Developed an MBA curriculum that focuses on developing entrepreneurial leaders who have strong communication skills, establishing high standards for student achievement
- Developed a comprehensive learning assessment plan linked to the business school mission and goals
- Creatively scheduled offerings to provide pharmacy students the opportunity to obtain both a Doctor of Pharmacy degree and an MBA degree in slightly over three years
- Prepared the application and successfully shepherded the MBA Program application through the State of Nevada approval process, obtaining the license to offer the program.
- Recruited an excellent faculty team that consisted of former senior executives from major corporations such as Intel and Compaq
- Personally recruited students and directed recruitment of students
- Successfully launched the program

- Led the development of the University of Southern Nevada's mission statement and goals with outcome measures
- Originated the strategy for the university to expand into an additional geographic market which was successfully implemented.
- Collaborated to identify and correct policy deficiencies for the university's regional accreditation self-study report
- Developed the business school's mission and goals
- Taught Financial Accounting and Managerial Accounting and Control to the MBA students
- Strategic Planning Committee Chair | 2005-2006
- Fringe Benefits Committee Chair | 2005-2007
- University Administrative Council Member | 2004-2007
 - Council chaired by the University President and included vice presidents and academic leaders of the university
- University Information Systems Committee Member
 - Reviewed proposals and made recommendations for a comprehensive information system for the university.

DIVISION HEAD (DEAN) | Business School | Academic Dean Level Position
Truman State University | July 2000 – June 2004

Significant Accomplishments

- Enlarged the school's Board of Advisors
- Increased donations to the university foundation
- Solidified relationships with our business school partner in Nice, France
- Designed and implemented a new business freshman orientation course to improve retention
- Collected data and prepared the report resulting in successful maintenance of AACSB accreditation
- Revised business school mission statement and goals to make them measurable
- Designed and implemented a new business school student learning assessment program
- Developed and obtained approval for a new Minor in Business Administration program
- Took several groups of students to Europe to study business
- Implemented new marketing programs for potential students
- Served on an AACSB accreditation team with other deans evaluating another business school
- Committee Member | Retention Task Force, Strategic Planning Advisory Committee, Liberal Studies Program Implementation Subcommittee, Undergraduate Council, and Graduate Council.

Truman State University is the State of Missouri's Liberal Arts and Sciences University. US News has consistently ranked Truman State University as the number one public master's level institution for the Midwest region. They are currently ranked ninth for Midwest region master's level institutions that include both private and public universities. They are the top-rated public university in this category. (See <https://www.usnews.com/best->

[colleges/rankings/regional-universities-midwest](#)). Undergraduate business students scored in the top 1% in the nation on the Major Field Test for Business for Spring Semesters 2001, 2002, and 2003 and in the top 5% in the nation in 2004 when the scores were no longer reported for the top 1% through 4%. Master of Accountancy Students scored 4th in the nation on the Uniform CPA Exam.

**COORDINATOR-INTRODUCTORY ACCOUNTING | Department of Accounting
University of Nebraska | 1989 - 1992**

As a graduate assistant, I personally coordinated all introductory accounting courses, writing syllabi and exams for all course sections and supervising the graduate assistant teachers.

PROFESSIONAL AND CONSULTING EXPERIENCE

CERTIFIED PUBLIC ACCOUNTANT

Peterson, Siler, and Stevenson CPAs | 1983 - 1989

Specialized in the audit of public companies. Developed technical expertise in auditing, financial accounting, and accounting information systems. Also performed review, compilation, and tax work.

CONSULTANT

Clark County School District Audit Committee, Las Vegas. 2009-2010.

Drafted the Audit Committee Charter for the Clark County School districts which was the 5th largest school district in the country. Advised audit committee and school board on best practices for audit committees.

LICENSES, CERTIFICATIONS, AND PROFESSIONAL MEMBERSHIPS

Certified Public Accountant – Licensed in the State of Utah

Member of the American Institute of Certified Public Accountants

Certified Internal Auditor

Member of the Institute of Internal Auditors

Certified Fraud Examiner

Member of the Association of Certified Fraud Examiners

HONORS

Award of Excellence

UVU Senior Vice President of Academic Affairs | April 2017

Ian Wilson Community Engagement Award

Woodbury School of Business | April 2016

Boeing Faculty Fellowship

BCAG Escalation Process Assessment

Boeing Commercial Airplane Group, Renton, Washington | Summer 1997

Certificate of Merit Manuscript Award

One of the top 25 manuscripts submitted to Management Accounting, which was published by the Institute of Management Accountants.

Manuscript Title: Measuring Your Mission | Publication Date: December 1996

Honorable Mention

Certified Internal Auditor Examination

One of the top scores on this international examination | November 1993

Excellence in Teaching Award

Central Washington University Parent's Association | September 1993

JOURNAL PUBLICATIONS

Bailey, J. (2016). Fraud and Related-Party Transactions. *Internal Auditor Magazine*, 73(3), 58-63.

Bailey, J. (2016). Accounting Career Paths. *New Accountant*. Feb. pp. 10,11,18.

Bailey, J., Schmidt, B. (2011). Strengthening Ethics and Compliance Programs. *Internal Auditing*. 26(1), pp. 30-34.

Bailey, J., Martinis, K. (2010). Master of Accountancy and Careers in Public Accounting: A Strategic Response to Business Needs. *Journal of Business and Behavioral Sciences*, 21(No. 2), 120-129.

Bailey, J. (2008). Whistleblowing - An International Perspective. *Internal Auditing*, 23(1), pp. 20-25.

Bailey, J. (2007). A Symbiotic Relationship. *Internal Auditor*, 64(2), pp. 45-48.

Bailey, J. (2007). Best Practices for Internal Auditor Independence. *Internal Auditing*, 22(2), pp. 34-37.

Bailey, J., Heesacker, G. Martinis, K. Nott, C. (2002). Student Recruitment Strategies. *The CPA Journal*. 72(12), pp. 58-59.

Nelson, I. **Bailey, J.** Nelson. T. (1998) Changing Accounting Education With Purpose: Market-Based Strategic Planning for Departments of Accounting. *Issues in Accounting Education*. 13(2), pp. 301-326.

Bailey, J. (1996) Measuring Your Mission. *Management Accounting*. "Certificate of Merit" manuscript award. 78(6), pp. 44-46.

Bailey, J. (1996) Forming Professional/Educational Partnerships. *Management Accounting*. 76(11), pp. 24-26.

SPONSORED RESEARCH PUBLICATIONS

Bailey, J. (2016). Looking to the Future for Internal Audit Standards: Standards Updates, Usage, and Conformance. Altamonte Springs, FL: Institute of Internal Auditors Research Foundation.

Bailey, J. (2010). Core Competencies for Today's Internal Auditor. Altamonte Springs, FL: Institute of Internal Auditors Research Foundation.

Bailey, J. (2010). Strengthening Control and Integrity: A Checklist for Government Managers. Washington D.C.: IBM Center for the Business of Government

PROCEEDINGS PUBLICATIONS

Bailey, J. (2012). The Internal Auditing Educational Partnership: A Niche Strategy for Accounting Programs. American Society of Business and Behavioral Sciences.

Bailey, J. (2010). Strengthening Ethics and Compliance Programs," Western Decision Sciences Institute Annual Meeting, Western Decision Sciences Institute, Lake Tahoe, Nevada.

Bailey, J. Martinis, K. (2009). Strategically Preparing Master of Accountancy Students for Careers in Public Accounting. Abstract, American Society of Business and Behavioral Sciences.

Bailey, J. Martinis K. (2009). Engaging Students in an Accounting Class. American Society of Business and Behavioral Sciences.

Bailey, J. (2004). Internal Control and Fraud Detection. American Accounting Association Western Regional Meeting Proceedings.

Bailey, J. (1997). Developing a Department Research Resources Web Page for Use by Students and Faculty. Western Decision Sciences Institute Conference Proceedings.

Bailey, J. (1996). Reengineering Payables and its Impact on Internal Controls. Western Decision Sciences Institute Conference Proceedings.

Bailey, J. (1995). Strategic Performance Measurement. Western Decision Sciences Institute Conference Proceedings.

Bailey, J. (1995). Semi-Structured Case Approach and Cooperative Education: Developing Critical Thinking, Creativity, and Communication Skills. Western Decision Sciences Institute Conference Proceedings.

Bailey, J. (1994). Quality Performance Measurement. Western Decision Sciences Institute Conference Proceedings.

Bailey, J. (1994). Audit Fee Effects on Auditor Independence. American Accounting Association Western Regional Meeting Proceedings.

Bailey, J. Adamson, K. (1994). Cooperative Learning in Cost Accounting. National Social Science Conference Proceedings.

Bailey, J. (1994). The Effect of Reciprocity and Social Independence on Auditor Independence. National Social Science Association Proceedings.

Bailey, J. (1993). The Effect of Reciprocity and Social Independence on Auditor Independence. National Social Science Association Proceedings.

ACADEMIC PRESENTATIONS WITHOUT PROCEEDINGS

Bailey, J. Kerby, D. Weber, S. Assessment Issues for Small Schools: Using Major Field Tests and Student Portfolios. AACSB International Continuous Improvement Symposium. (October 2001).

Bailey, J. Credible Assessment Communication. Washington Higher Education Assessment Conference. (May 1994).

Bailey, J. The Shift in Accounting Research's Academic Subject Matter and its Implications for Faculty and the Profession. Northwest Accounting Research Group Meeting. (Fall 1993).

Cieslewicz, J., **Bailey, J.**, Helquist, J., The Antidote of Organizational Commitment for Unwanted Influences of Materialism. Forensic and Investigative Accounting Section Midyear Conference. Utah Valley University, St. Louis. (March 2019). Forthcoming.

PROFESSIONAL PRESENTATIONS

Bailey, J., Ethics-Preventing Misconduct. Institute of Internal Auditors-Salt Lake City Chapter. (March 8, 2017).

Bailey, J., Risk Assessment. Utah Higher Education Auditor Conference. Utah Valley University. (April 22, 2016).

Bailey, J., Risk Management. Northern Utah Association of Government Accountants. Salt Lake City, Utah. (October 15, 2015).

Bailey, J., Ethics-Preventing Misconduct. Association of Credit Union Internal Auditors. Murray, Utah. (December 12, 2014).

Bailey, J., Risk Management. Institute of Internal Auditors-Salt Lake City Chapter. (December 10, 2014).

Bailey, J., Skills and Competencies of an Internal Auditor. Utah Government Auditor's Association, Sandy, Utah. (June 4, 2014).

Bailey, J., Auditing and Fraud Update. IIA/Utah Valley University Internal Auditing Conference. Orem, Utah. (March 2012).

Bailey, J., Risk Management. Utah Government Auditors Association. Sandy, Utah. (November 29, 2011).

Bailey, J., Risk Management. Internal Auditing Conference. Institute of Internal Auditors Salt Lake City Chapter and Utah Valley University Internal Auditing Program, Orem, Utah. (March 2011).

Bailey, J., Core Competencies for Today's Internal Auditor. Institute of Internal Auditors Salt Lake City Chapter, Salt Lake City, Utah. (January 2011).

Bailey, J., Strengthening Ethics and Compliance Programs. Western Decision Sciences Institute Annual Meeting. Western Decision Sciences Institute, Lake Tahoe, Nevada. (April 7, 2010).

Bailey, J., Strategically Preparing Master of Accountancy Students for Careers in Public Accounting, American Society of Business and Behavioral Sciences, Las Vegas, Nevada. (February 20, 2009).

Bailey, J., Benchmarking. Washington Society of CPAs, 1997 Business and Industry Conference. (April 1997).

Bailey, J., Continuing Professional Education Seminar for LeMaster and Daniels CPAs. (August 1996).

Bailey, J., Performance Measurement. CPE Seminar for the Eastside Chapter of the Institute of Management Accountants. (September 1995).

“**Bailey, J.**, Analytical Procedures: Diagnosing Business Problems and Internal Control Strategies: Evaluating and Improving the Control Environment and Control Procedures. CPE Seminars for LeMaster and Daniels, CPAs. (August 1995).

Bailey, J., Internal Control Strategies: Evaluating and Improving the Control Environment CPE Seminar for a Chapter of American Society of Women Accountants. (December 1994).

Bailey, J., Heesaker, G. Financial Instruments. CPE Seminar for a Chapter of American Society of Women Accountants. (1994).

REVIEWER

The Journal of Accounting, Ethics and Public Policy
Western Decision Sciences Institute,
Fall 1993, 1994, and 1995

DISCUSSANT

Western Decision Sciences Institute
Spring 1994 and 1995

DOCTORAL COMMITTEE MEMBER

Doctoral Committee for Mr. Jack Zimmerman’s Dissertation, 2007
Graduate School of Education and Psychology
Pepperdine University