

# **Abridged Curriculum Vitae**

## **Donald F. Arnold, Sr.**

---

**Date: April, 5, 2007**

### **Education**

Ph.D.            State University of New York at Buffalo, 1972  
MBA.           State University of New York at Buffalo, 1968  
B.S.            State University of New York at Albany, 1966

### **Department and Rank**

Professor, Accounting, School of Management, Union Graduate College (and its predecessor – Graduate Management Institute, Union College): 1982 to current.

Associate Professor (1977-1982), Assistant Professor (1970-1977), School of Business, State University of New York at Albany: (Director of its Graduate Accounting Program, 1976 – 1980)

Visiting Professor, Graduate School of Professional Accounting, Northeastern University: Summers of 1989 - 2000

### **Honors**

Fulbright-Hays Scholar at the National University of Ireland at Galway (1978-1979)

President's Award for Excellence in Teaching, State University of New York at Albany (1982)

American Accounting Association—Northeast Region's "Hall of Fame" (1991)

### **Scholarly Output**

#### **PUBLISHED JOURNAL ARTICLES**

Arnold, D., Bernardi, R., Neidermeyer, P., and Schmee, J., "The Effect of Country and Culture on Elements of Code of Conduct: A Western European Perspective", Journal of Business Ethics, 70; 2007 (pp 327-340).

**Abridged Curriculum Vitae**  
**Donald F. Arnold, Sr.**

---

Arnold, D., Bernardi, R. and Neidermeyer, P., "How auditors reach balance of expediency and independence", CA Magazine (Institute of Chartered Accountants in Scotland). February 2006, (pp 50-52).

Arnold, D., Bernardi, R., Neidermeyer, P., and Schmee, J., "Between-Country Variations in the Application of the Principle of Auditor Confidentiality: A European Setting", Journal of Accounting, Ethics and Public Policy, 6 (1), 1-30.

Arnold, D., Bernardi, R., and Neidermeyer, P., "Auditor Perspectives on Confidentiality: A Qualitative Investigation Examining the Differences in European Auditors' Opinions", The Irish Accounting Review. 12:2 (Winter 2005)

Arnold, D., Bernardi, Neidermeyer, P., and Schmee, J., "Confidentiality in Western Europe: The Intersection between Personal and Professional Values, Business Ethics: A European Review, 14 (3): 2005.

Bernardi, R., and Arnold, D., "Testing the 'Inverted-U' Phenomenon In Moral Development of Recently Promoted Senior Managers and Partners", Contemporary Accounting Research Vol. 21, No 2, 2004.

Kent, D., Arnold, D. and Schmee, J., "The Effect of 'Team' versus 'Group' Audit Format Characteristics on Risk Assessments made by Audit Partners", Irish Accounting Review Vol. 10, No. 1, 2003.

Kent, D., Arnold, D., and Nydegger, R., "The Effect of Selected Psychological Characteristics upon the Choice-Shift Patterns found within Hierarchical Groups of Public Accountants", Psychological Reports. Vol. 91, 2002.

Arnold, D., Bernardi, R., Neidermeyer, P., and Schmee, J., "Underreporting of Audit Time and Premature Sign-off in Western Europe", Irish Accounting Review, Vol. 9, No. 1, 2002.

Arnold, D., Bernardi, R., and Neidermeyer, P., "The Association Between European Materiality Estimates and Client Integrity, National Culture, and Litigation" International Journal of Accounting, Vol. 36, 2001.

Arnold, D., Bernardi, and Neidermeyer, P., "Reply to Comment on "The Association Between European Materiality Estimates and Client Integrity, National Culture, and Litigation", International Journal of Accounting, Vol. 36, 2001.

**Abridged Curriculum Vitae**  
**Donald F. Arnold, Sr.**

---

Arnold, D., Bernardi, R., and Neidermeyer, P., "The Effect of Independence on Additional Audit Work: A European Perspective", Journal of Accountancy, 191 (3): (2001), 103-104.

Arnold, D., Bernardi, R., and Neidermeyer, P., "The Effect of Independence on Decisions Concerning Additional Audit Work: A European Perspective", Auditing: A Journal of Practice and Theory, Vol. 18, Supplement, 1999.

Arnold, D., Bernardi, R., and Neidermeyer, P., "Reply to Comment on 'The Effect of Independence on Decisions Concerning Additional Audit Work: A European Perspective,'" Auditing: A Journal of Practice and Theory, Vol. 18, Supplement, 1999.

Bernardi, R., and Arnold, D., "The Gender Mix at the Upper Staff Levels in Public Accounting: A Baseline Evaluation," Advances in Accounting Behavioral Research, Vol. 1, 1998.

Bernardi, R., and Arnold, D., "An Examination of Moral Development Within Public Accounting by Gender, Staff Levels, and Firms," Contemporary Accounting Research, Winter, 1997.

Arnold, D., and Bernardi, R., "An Examination of British, Irish and U.S. Partners' Responses to Ethical Dilemmas," Research in Accounting Regulation, Supplement 1, 1997.

Bernardi, D., and Bernardi, R., "Auditor Underreporting and Premature Sign-off: A Behavioral Study", Irish Accounting Review, 1996.

Bernardi, R., and Arnold, D., "The Influence of Client Integrity and Competence and Auditor Characteristics on Materiality Estimates", Irish Accounting Review, 1994.

Arnold, R., and Ponemon, L., "Internal Auditors' Perceptions of Whistle-Blowing and The Influence of Moral Reasoning: An Experiment", Auditing: A Journal of Practice and Theory Fall 1991

Arnold, D., and Geiselhart, T., "Practitioners' Views on Five-Year Educational Requirement for CPAs," The Accounting Review, April 1984. (Reprinted in Essays on Accounting Education, Center for Research in Accounting Education, School of Accounting, James Madison University.)

## **Abridged Curriculum Vitae**

### **Donald F. Arnold, Sr.**

---

Hotaling, A., and Arnold, D., "The Underground Economy: A Limited Study of the Relationship of Certain Variables to Tax Compliance," Massachusetts CPA Review, May-June 1981.

Droppo, D., and Arnold, D., "Compliance with Professional Standards," Journal of Accountancy, January 1979.

Arnold, D., and Huefner, R., "Measuring and Evaluating Replacement Costs: An Application," Journal of Accounting Research, Autumn 1977.

Arnold, D., "Problems in Understanding Fair Value Accounting," The CPA Journal, March 1976.

Arnold, D., and Obst, J., "Do Investors Understand Financial Statements?" Massachusetts CPA Review, Summer 1974.

Arnold, D., and Petri, E., "Cost Reduction Through Tax Provisions for Pollution Control Facilities," The Engineering Economist, Summer 1974.

Arnold, D., and Humann, T., "Earnings Per Share: An Empirical Test of the Market Parity and the Investment Value Methods," The Accounting Review, January 1973.

Arnold, D., "Understanding Funds Flow Statements--Part I," Journal of Business Education, January 1973.

Arnold D., "Understanding Funds Flow Statements--Part II," Journal of Business Education, February 1973.

Arnold, D., "Capitalizing vs. Expensing," Journal of Business Education, April 1972.

Schlosser, R., Arnold, D., Notarius, B., and Shick, R., "An Historical Approach to the Concept of Independence," N.Y.C.P.A. (renamed The CPA Journal), July 1969.

#### BOOK REVIEWS

Arnold, D., Review of Financial Accounting: An Introduction to Concepts, Methods and Uses (3rd Edition), Davidson, Stickney and Weil, The Accounting Review, January 1983.

## **Abridged Curriculum Vitae**

### **Donald F. Arnold, Sr.**

---

Arnold, D., Review of A New Introduction to Financial Accounting (2nd Edition), May, Mueller and Williams, The Accounting Review, January 1981.

#### UNDER REVIEW OR UNPUBLISHED / PRESENTED AT RECENT CONFERENCES

Sweeney, B., Pierce, B., Arnold, D. "Audit Seniors' Ethical Decision Making and Contextual Variables". Presented at the British National Audit Conference, March 2007, Dublin Ireland.

#### PROCEEDINGS

Arnold, D., "Current Value Principles and the Problems of Objectivity," Proceedings of the Mid-Atlantic Region of the American Accounting Association, April 1983.

Arnold, D., and Schwartz, C., "The Protestant Work Ethic Value Among Accounting Majors as Compared to Other University Majors," Proceedings of the Mid-Atlantic American Accounting Association, April 1981.

Arnold, D., "Auditors' Views on a System for Evaluating Current Costs", Proceedings of the Mid-Atlantic American Accounting Association, April 1981.

Arnold, D., Oliver, B., and Kinney, L. "Financial Statement Footnotes: An Investigation into the Causes of Readability Problems", Proceedings of the Mid-Atlantic American Accounting Association, April 1981.

Arnold, D., "Key Issues in the Debate of Professional Schools of Accountancy," M.A.A.C.B.A. 1978 Area Reports (Middle Atlantic Association of Colleges of Business Administration).

#### Consulting and Other Work Experience

1973-1974 – Faculty resident, Arthur Andersen & Co. (Boston, MA. Office)

Various Date in 1996 - 1997 – Developed and taught half-day seminar on Professional Accounting Ethics at national training

## **Abridged Curriculum Vitae** **Donald F. Arnold, Sr.**

---

meetings for KPMG.

1997 - Wrote internal training manual for KPMG entitled: "An Introduction to the Foundations of An Assurance Service Ethics Assessment Framework"

1997 - KPMG Committee on Development of Procedures to Implement Statement of Auditing Standards No. 82 (Consideration of Fraud in Financial Statement Audits)

Various Dates in 1990 – 1996 – Taught a 40 hour course in financial accounting to members of General Electric & Co. Corporate Audit Staff.

### **Professional off-campus service**

#### American Accounting Association

1978-1979	By-Law Committee (Chairman)
1977-1978	By-Law Committee
1974-1975 & 1977-1978	Vice President-Regional
1975-1976, 1986	Membership Committee -( for NYS)
1973-1974	National Manuscript Committee

#### American Accounting Association - Northeast Region

1984-1990/1975-1978	Member of Regional Executive Comm.
1977-1978/1989-1990	Chairman of Executive Committee
1976-1978	<u>Accounting Journal</u> , Proceedings Editor
1975 and 1989	Regional Meeting Program Director

#### New York State Society of CPA's – Northeast Chapter

2003 – current	Education Committee
----------------	---------------------

### **On-Campus Service** (Major contributions)

Union College

Director of the MBA in Accounting Program (1984-2004)

College Wide Faculty Review Board (Tenure and Merit Award Committee): September 1991 – August 1994 (chairing it September 1993 – August 1994)

**Abridged Curriculum Vitae**  
**Donald F. Arnold, Sr.**

---

Member and Chair of various “Ad Hoc Tenure Committees”

Union Graduate College

Personnel Committee (Tenure and Merit Award Committee –  
With major responsibility of writing Faculty Manual for new  
college): September 2003 – current (serving as chair during  
this time).