D. Scott Showalter, CPA, CGMA, CGFM Professor of Practice Director, Jenkins Master of Accounting Program North Carolina State University Poole College of Management, Department of Accounting dsshowal@ncsu.edu

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EDUCATION

B.S.B.A., Accounting. University of Richmond (summa cum laude), Robins School of Business. 1975.

ACADEMIC HONORS

Who's Who in American Colleges and Universities Beta Gamma Sigma Omicron Delta Kappa Alpha Kappa Psi Grey Award for Outstanding Leadership, University of Richmond

CERTIFICATIONS

Certified Public Accountant, 1977 (currently licensed in North Carolina) Certified Government Financial Manager, 1994 (Charter recipient) Chartered Global Management Accountant, 2012

PROFESSIONAL EXPERIENCE

Key Career Events

Retired from KPMG LLP, New York, July 31, 2008. Admitted to Partnership, Norfolk, Va., July 1, 1986. Joined Peat Marwick Mitchell & Co., Roanoke, Va., June 23, 1975.

Key Leadership Positions Held

Department of Professional Practice – Risk Management, Audit, 2004-08. Industry Sector Leader – Public Sector – 2002-04. Global Managing Partner, Assurance & Advisory Services Center, 1998-2002.
Member, Global Assurance Steering Group, 1998-2002.
National Industry Director - State & Local Governments, 1997-98.
Public Services - National Director Assurance-based Advisory Services, 1996-98.
Public Services - Risk Management Partner, 1997-98.
Public Services - Assurance PIC, Assurance Services Committee, 1997-98.
Mid West - Line of Business, Partner in Charge - Public Services, 1993-96.
South West-Dallas - Line of Business, Partner in Charge - Public Services, 1993-95.
South West-Houston - Line of Business, Partner in Charge - Public Services, 1993-94.
Public Services - Audit Methodology (BMP) Champion, 1995-98.
Public Services - Prospective Reporting Designated Industry Specialist, 1990-98.
Government Segment Professional Practice Partner, 1990-98.
Assistant to Vice Chairman - Marketing & Specialized Industries, 1986-88.
Assistant to National Director - Government Services, 1981-84.
Other Positions/Roles Held

Board of Trustees, KPMG Foundation, 2006-08.

Board of Trustees, KPMG (New York) Foundation, 2000-08.

Information Technology Council, 2004-08.

Sentinel (Conflict Resolution Application) Advisory Group, 2004-08.

U.S. Privacy Liaison to KPMG International, 2006-2008.

Campus Executive – James Madison University, 2006-2008.

Risk Management Systems Advisory Groups, 2006-2008.

U. S. Firm-wide Strategy, 2005-2006.

Leadership Council, 2002-2004.

KPMG & UIUC Business Measurement Research Program, Board of Advisors, 2002 – 2006.

Global Assurance Strategy Development, 2000-2001.

U.S. Assurance Strategy Development, 1999-2001.

Peer Review of KPMG's Japan Practice, 1996.

Led effort to globalize Public Services Government Reinvention services to Canada and United Kingdom, 1996.

Peer Review of Ernst & Young - Participant.

National Instructor, 1978-2008.

Professional Association Participation (Past and Current)

Federal Accounting Standards Advisory Board (FASAB)

- Member, Appointments Panel, 2022 - present

- Board member, 2009 - 2015 (reappointed 2014)

- Chair, 2016 – 2019

- Chair, Appointments Panel, 2016 - 2019

North Carolina Association of Certified Public Accountants (NCACPA)

- Member, Strategy Advisory Committee, 2021-2023
- Member, NCACPA/State Board of CPA's Educator Joint Task Force, 2022-present
- Board Member, April 2016 2021
- Chair, Committee Restructure Task Force, 2019 2021
- Chair, Vision and Mission Task Force, 2019
- Chair, Diversity and Inclusion Definition Task Force, 2019-2020
- Chair, Governance and Effectiveness Task Force, 2016-2017
- Chair, Nominations Committee, 2019-2021
- Member, Nominations Committee, 2018-2019
- Executive Committee, April 2017 2021
- Chair, 2018-2019
- Immediate Past Chair, 2019 2020

Public Company Accounting Oversight Board (PCAOB)

- Data and Technology Task Force member, 2018 2023
- Standing Advisory Group member, 2011-2015

International Public Sector Accounting Standards Board (IPSASB)

- Board Member, January 2020 present (reappointed for 2023-25)
- Deputy Chair, 2023 present
- Chair, Sustainability Reference Group 2023 present
- Member, Academic Advisory Group, 2019 present
- Member, Sustainability Steering Committee, 2022 present
- Member, Mid-Period Work Program Consultation Task Force, 2021
- Member, Leases RFI Review Group, 2020
- U. S. Government Accountability Office (GAO)
 - Member, Accountability Advisory Council, 2020 present

The Sustainability Consortium

- Academic Engagement Task Force, 2011 2012
- NC State Academic Liaison

Association to Advance Collegiate Schools of Business (AACSB)

- Accounting Accreditation Policy Committee, 2022 present
- Accounting Accreditation Focus Group, 2015 2018
- Accounting Accreditation Task Force, 2018 2019

American Institute of Certified Public Accountants (AICPA)

- AICPA Board, May 2022 present
- AICPA Council, 2018 present
- AICPA Foundation Board of Trustees (Board Liaison), 2023 present
- ASEC Sustainability Task Force, 2012 to 2020
- ASB Sustainability Task Force, 2014 to 2017
- Prospective Information Task Force, 2012 to 2013
- Government Accounting and Auditing Committee, 1991-93
- Group 100 (2002)
- National Instructor

- Chaired Task Force to develop Statement of Position of Popular Reporting

- AICPA Certificate of Educational Achievement in Governmental Accounting and Auditing

North Carolina Business Sustainability Network

- Member/facilator

Governmental Accounting Standards Board

- Taskforce to develop GASB *Guide to Implementation of GASB Statement 14 on the Financial Reporting Entity*

- Testified on Exposure Drafts on behalf of KPMG LLP

Government Finance Officers Association

- Popular reporting review committee (1995 present)
- Special Review Committee on Certificate of Achievement (1980 2020)
- Committee on Accounting, Auditing and Financial Reporting
- Instructor
- Reviewed GFOA publications prior to publication

Association of School Business Officers

- Panel Chairman, Certificate of Achievement
- Certificate of Achievement Executive Committee
- Instructor

Association of Government Accountants

- Citizen-centric Report Reviewer (2013 2016)
- Author, trade journal
- Member, Certificate of Excellence in Accountability Reporting Program

U.S. Chamber of Commerce, Homeland Security Task Force (2002-03).

State of Wisconsin, Governmental Reporting Awards through Evaluation Program, Review Member (1994-98).

Leadership Development Opportunities

NACD Certificate of Director Education, 2007.

Lead Partner Development Seminar, Burgenstock, 2001.

Leadership 2000– Inaugural Class (KPMG Leadership Development Program).

Greater Leadership Chicago, 1996.

Stacey Lacey Leadership Program, Indianapolis, 1993-1994

ACADEMIC EXPERIENCE

North Carolina State University, Poole College of Management, Professor of Practice, August 2008 – Present.

Duke Trillium Sustainability Fellows, 2016 - Present

University of Richmond, Executive Speaker Series, 2016

University of Vermont, MAcc Speaker Series, 2014

James Madison University, Guest speaker, 2007 and 2012. University of Illinois, Visiting Lecturer, August 2001 – May 2006. Indiana University, Visiting Lecturer, August 2002 – December 2002.

AACSB, Bridge Program, May 2008.

TEACHING INTERESTS AND EXPERIENCE

Interests

Auditing (primary) Internal Controls (primary) Financial Accounting (secondary) Sustainability (secondary)

Courses

ACC 210, Financial Accounting

ACC 450, Auditing and Assurance Services

ACC 495, Learning Business Skills through Case Competitions

ACC 533, Accounting and Tax Research

ACC 550, Advanced Auditing

ACC 600, Managerial and Career Effectiveness

MBA 501, Financial Accounting for Decision Makers

MBA 590, Using Sustainability Reporting to Change Business Operations

MBA 590, Effective Presentations to Boards and Executives

MBA 582, Sustainability and Business

MBA 610 What Every CFO Should Know About Sarbanes-Oxley Act

ES 200, Climate Change and Sustainability

Evaluations

Typical range of 4.6 to 5.0

Scale of 1 (weakest) to 5 (strongest)

Academic Recognitions

Provost's Award for Excellence in Teaching Award Nominee, 2021, 2022, 2023

Poole College of Management Dean's Award for Excellence in Teaching and Advising, 2023
University Alumni Distinguished Undergraduate Teacher Award, 2018
Poole College of Management Alumni Distinguished Undergraduate Teacher Award, 2018
Poole College of Management Research Growth & Innovation Award, 2017
Department of Accounting Research Growth & Innovation Award, 2017

Poole College of Management Alumni Distinguished Undergraduate Teacher Award, 2017 Department of Accounting Alumni Distinguished Undergraduate Teacher Award, 2017 Poole College of Management Alumni Distinguished Undergraduate Teacher Award, 2016 Department of Accounting Alumni Distinguished Undergraduate Teacher Award, 2016 OFD's Certificate of Reflective Teaching Program, Completed fall 2016 University Academy of Outstanding Faculty Engaged in Extension, 2015 University Academy of Outstanding Teachers, 2014 2014 Green Brick Award, Faculty Recipient Department of Accounting Graduate Teaching Award, 2012 Thank a Teacher Program, 2012, 2013 2012 Green Brick Award nominee

Service

MAC Program Director – 2018 – present

MAC Admissions Committee - 2017 - present

MAC Curriculum Committee, Chair - 2018 - present

Chair, PCOM Graduate Programs Committee – 2022 - present

Member, MBA Program Director Search Committee – 2023

Accounting Department Strategy Committee – 2018 – 2022

MAC Organization Faculty Advisor – 2018- present

Beta Alpha Psi Faculty Advisor – 2019 – present

University Faculty Grievance & Non-Reappointment Review Committee- 2021-2023

Member, Executive Education Associate Director Search Committee - 2021

Chair, Acct. Dept. Professor of Practice Search Committee - 2020

Chair, Acct. Dept. Accounting Lecture Search Committee - 2020

Member, Acct. Dept. Department Head Search Committee - 2020

Chair, PCOM Analytics Honors Program Task Force - 2017-2019

PCOM Dean Search Committee, 2018-2019

Faculty Search Committee – Fall 2017

Lecturer Search Committee – Summer 2017

Faculty Director, Business Analytics Honors Program - 2016 - 2019

University Sustainability Council, Academics Work Group - 2017 to 2021

Academy of Outstanding Faculty Engaged in Extension Executive Council – 2016 - present (chair, 2019 - present)

Park Student Scholar Faculty Mentor, 2015 - 2017

University Green Brick Award Committee, 2015 - 2017

MAC Curriculum Committee, 2009 - present

Dept of Accounting Undergraduate Curriculum Committee, 2009 – 2018

Department of Accounting Case Competition Committee, 2009 - 2018

PCOM Sustainability Committee, 2016 - 2017

Chair, PCOM Data Analytics Committee, 2014 – 2019

Chair, PCOM Sustainability Committee, 2012 – 2016

Chair, Director of Sustainability Search Committee, 2012 - 2013

Chair, PCOM Sustainability Task Force, 2010 – 2012

PhD Dissertation Committee Service

Ritika Burman, "Sustainability in Textile and Apparel Industry: Framework Development and Industry Analysis." Wilson College of Textiles, NC State, 2013-2015.

Ellie Cho, "The Effect of Technological Acquisitions on Stock Performance in the U.S. Textile Industry", Wilson College of Textiles, NC State, 2017-2019.

Martin Barrett, "Mechanisms for Change: Intercollegiate Athletics, Sustainability, and Network Governance", College of Natural Resources, NC State, 2018 – 2019.

Jitong Li, "The Impact of Communication on Consumers' Knowledge, Attitude and Purchase Intentions Related to Sustainable Apparel", Wilson College of Textiles, NC State, 2019 – 2020.

AMERICAN ACCOUNTING ASSOCIATION SERVICE

Senior Co-editor, Accounting Horizons (effective June 1, 2021)
Member, AAA Sustainability, ESG, and Accounting Conference Steering Committee, 2022-2024
Member, AAA Executive Director Search Committee, 2020
Member, AAA Accounting Horizons Journal Steering Committee, 2016 - 2019
Member, AAA Nominations Committee, 2016, 2017, 2018, 2019, 2020, 2021
Member, AAA Audit Committee, 2019 – 2022
Member, AAA Membership Focus Group, 2021
Member, Auditing Section Distinguished Service Award Committee, 2019 - 2020
Chair, Deloitte Foundation Wildman Medal Award Committee, 2020-2021

Member, AAA Outstanding Accounting Educator Award Committee, 2018-2019

- Member, AAA Research Committee, 2015 2019
- Member, TLC Nominations Committee, 2018
- Member, AAA Strategic Region Leader Committee, 2015 2017
- Advisory Board member and presenter, AAA Accounting IS Big Data Conference 2015, 2016
- Nominator for The Cook Prize 2015
- Historian, Auditing Section, 2014 2016
- Nominations Committee, Auditing Section, 2016 2017
- Education Committee, Auditing Section, 2014 2017
- AAA Annual Meeting Auditing Section Committee Co-Director, 2014 2015
- AAA Annual Meeting Auditing Section Committee Vice-Director, 2013 2014
- Chair, Auditing Section Nominating Committee, 2013-2014
- Past President Auditing Section, 2012 2013
- Chair, Auditing Section AJTP and CIIA Editor's Nomination Committee 2012
- President Auditing Section, 2011-2012
- Member, AAA Region Strategic Task Force, 2011 present
- Member, AAA Sharpening Our Vision Task Force, 2012 to 2013
- Vice President, Academic Auditing Section, 2010 2011
- Member, AAA Accounting Certification for Educators (ACE) Task Force, 2009 2011
- Chair, AAA Strategy Management Team, 2008 2010.
- Member, Auditing Section AJTP and CIIA Editor's Nomination Committee 2010
- Member, Strategy Implementation Committees, Auditing Section and Teaching, Learning and Curriculum Section 2009-present
- Launched and Co-editor, Current Issues in Auditing, Auditing Section, 2006 August 2010.
- AAA Vice President, Professional Relations, 2005 2007.
- Member, Environmental Scanning Task Force, 2007-2008
- Chair, Finance Committee, 2006-2007.
- Chair, Audit Committee, 2006-2007.
- Vice President, Practice Auditing Section, 2002 2006.
- Chair, Distinguished Service Award in Auditing Selection Committee Auditing Section, 2003-2006.
- Practice Advisory Council Auditing Section, 2003-2006.
- Vice Chairman, Practice Government and Not-For-Profit Section, 1993-96.

Presentations

Panelist, "The Evolving Double Materiality Two-Pillar Corporate Reporting System and Roles for Accountants", AAA Annual Conference, Denver, August 2023.

Panelist, "Now that I'm Working in the ESG Area, What Could I have Benefitted from Learning in School?", AAA Sustainability, ESG and Accounting: Implications for the Academy and the Profession Conference, Washington DC, February 2023.

Panelist, "Research Relevance: Conducting Research with a Broader Audience Mindset", AAA Annual Conference, San Diego, August 2022.

Panelist, "Hints for Changing the Accounting Curriculum", AAA Annual Conference, San Diego, August 2022.

Panelist, "10th Anniversary of Pathways Commission Report Release", AAA Annual Conference, San Diego, August 2022.

Moderator, "Accounting Horizons - One Year Look Back at the Revised Editorial Policy", AAA Webinar Series on Research and Education (weARE), Virtual, June 2022.

Moderator, Auditing Section Mid-year Conference, "Conducting Academic Research to Impact Practice", Las Vegas, NV, January 2022.

Panelist, "Stories from the Trenches; Moving to a STEM Degree Program", AAA Webinar Series on Research and Education (weARE), Virtual, September 2021.

Panelist, "Engaged Learning in Teaching Accounting", AAA Annual Conference, Virtual, August 2021.

Panelist, "Accounting Horizons Returns to its Roots - Opportunity to Hear About the New Direction", AAA Annual Conference, Virtual, August 2021.

Panelist, "Research that's Relevant to Accounting Practice and Policy", AAA Webinar Series on Research and Education (weARE), Virtual, October 2020.

Discussant, "Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer in Development of the Group Audit Standard", AAA Annual Conference, Virtual, August 2020.

Panelist, "Techniques for Teaching and Grading Communication of Critical Thinking", AAA Annual Conference, San Francisco, CA, August 2019.

Panelist, "Comptroller General's Panel on Current Issues", AAA Annual Conference, San Francisco, CA, August 2019.

Panelist, "Critical Thinking Skills in Accounting Education: What and How?", AAA Annual Conference, Washington, DC, August 2018.

Panelist, "Accounting for Sustainability is the Pathway to A Sustainable Future!", AAA Annual Conference, Washington, DC, August 2018.

Panelist, "Applying New Attestation Standards to Sustainability Reporting - Informing Research and Teaching." Auditing Section Mid-year Conference, Portland, OR, January 2018.

Discussant, "Conducting a Physical Inventory Observation of McIntyre Organics: Turning the Classroom into a Warehouse", AAA Annual Conference, San Diego, CA, August 2017.

Panelist, "Accounting Horizons at 30 Years: A Look Back and Aims for the Future", AAA Annual Conference, San Diego, CA, August 2017.

Presenter, "Technology Access – Hands on Technology, Use of Gamification Applications to Provide Real-life Professional Experiences", 10th Annual Conference on Teaching and Learning in Accounting, San Diego, CA, August 2017.

Presenter, "Use of Gamification Applications to Provide Real-life Professional Experiences", 10th Annual Conference on Teaching and Learning in Accounting, San Diego, CA, August 2017.

Panelist, "Engaging Professionally Oriented Faculty in Academic Research", Accounting Programs Leadership Group/Federation of Schools of Accountancy Joint Seminar, February 2017.

Discussant, "Using Audit Programs to Improve Audits of Complex Estimates", Auditing Section Mid-year Conference, January 2017.

Presenter, "How to Incorporate CAQ Materials into the Classroom", Auditing Section Excellence in Auditing Education Workshop, Orlando, FL, January 2017.

Panelist, "Pursuit of Data Driven Decisions: Improving Student Engagement and the ROI of an Accounting Degree", AAA Annual Conference, New York, NY, August 2016.

Panelist, "Accounting IS Big Data: Model Cases, Courses, and Curricula", AAA Annual Conference, New York, NY, August 2016.

Panelist, "Changing Faculty Mix: Opportunities and Challenges", AAA Annual Conference, New York, NY, August 2016.

Panelist, "Big Data Cases in the Classroom", AAA Annual Conference, New York, NY, August 2016.

Presenter, "2016 Innovation in Accounting Education Award Winners – Use of Second Life Virtual Reality World for Inventory Simulation", AAA Annual Conference, New York, NY, August 2016.

Moderator, "Auditor Reputation and Image", AAA Annual Conference, New York, NY, August 2016.

Presenter, "Federal Standard Setting", Government and Nonprofit Section Mid-year Meeting, March 2016.

Panelist, "Big Data: What Are Schools Doing?", Accounting Programs Leadership Group/Federation of Schools of Accountancy Joint Seminar, February 2016.

Presenter, "Data Analytics and Big Data: Impact on the Audit Profession" AAA Accounting IS Big Data Webinar Series, January 2016.

Panelist, "What are the teaching Opportunities", AAA Accounting IS Big Data Conference, New York, NY, September 2015.

Moderator, "A Conversation about the Big Impact of Big Data on Accounting", AAA Annual Conference, Chicago, IL, August 2015.

Moderator, "Challenges in Auditing Accounting Estimates", AAA Annual Conference, Chicago, IL, August 2015.

Discussant, "Current Practices and Challenges in Auditing Fair Value Measurement and Other Complex Estimates: Insights from Audit Partners", AAA Annual Conference, Chicago, IL, August 2015.

Panelist, "Pathways Commission: Accomplishments and Next Steps", AAA Annual Conference, Chicago, IL, August 2015.

Panelist, "Recent Event and Activities: Keeping Up-to-date and Keeping Accounting and Auditing Class Content Current and Relevant", Southeast Region Meeting, April 2015.

Panelist, "Becoming a More Effective Classroom Teacher", Southeast Region Meeting", April 2015.

Plenary speaker, "Integrating Professionally Oriented Faculty to Enhance an Institution's Mission: An Update from Pathways", Southeast Region Meeting, April 2015.

Presenter, "Pathways: Incorporating Professionally Oriented Faculty into the Mission of the Department", Accounting Programs Leadership Group/Federation of Schools of Accountancy Joint Seminar, Nashville, TN February 2015.

Moderator and panelist, "Assuring Sustainability Information – Current State and Future Direction", Auditing Section Mid-year Conference, January 2015.

Presenter, "Excellence in Auditing Workshop: Integrating Critical Thinking Skills and the Mindset of Professional Skepticism into the Classroom", Auditing Section Mid-year Conference, January 2015.

Panelist, "Pathways Commission – Reshaping the Accounting Professoriate: How to Successfully Integrate Professionally Oriented Faculty into Your Faculty", AAA Annual Conference, Atlanta, GA 2014.

Moderator and presenter, "Current Status of Assurance over Sustainability Reporting and How to Integrate into the Classroom", AAA Annual Conference, Atlanta, GA 2014.

Panelist, "Pathways Commission – Continuing to Reshape the Future of Accounting Education", AAA Annual Conference, Atlanta, GA 2014.

Panelist, "Future of Accounting Professoriate: Issues and Best Practices in Integrating Clinical Faculty with Tenure-track Faculty", Accounting Programs Leadership Group/Federation of Schools of Accountancy Joint Seminar, February 2014.

Presenter, "Excellence in Auditing Workshop: Professional Judgment in Auditing - Integrating the Professional Judgment Framework into the Classroom", Auditing Section Mid-year Conference, January 2014.

Moderator, "Pathways Commission: How Timely Academic Research Can Impact the Profession", AAA Annual Conference, Anaheim, CA, August 2013.

Discussant, "Factors Affecting Professional Skepticism", AAA Annual Conference, Anaheim, CA, August 2013.

Discussant, "Expressed Confidence and Skepticism: The Effect of Expressed Confidence on Auditor Judgments", Auditing Section Mid-year Conference, January 2013.

Panelist, "European Auditing Reform: Its Relevance to the U.S.", AAA Annual Conference, Washington DC, August 2012.

Discussant, "The Insurance Hypothesis: The Case for KPMG's Audit Clients", AAA Annual Conference, New York, NY, 2009.

Panelist, "A New Business Model for the Auditing Profession", AAA Annual Conference, Anaheim, CA, August 2008.

Panelist, "The Current State and Future of Auditing Research", Auditing Section Mid-year Conference, Charleston, SC, January 2008.

Moderator, "Responding to Questions for the Media (History and Integrative)", AAA Annual Conference, Washington, DC, August 2006.

Discussant, "Do Performance and Documentation of Business Process Analysis Influence Auditors' Risk Assessments?" Auditing Section Mid-year Conference, January 2005.

Reviewer for papers submitted to AAA Annual Conference – 2006, 2009 - 2021 Reviewer for papers submitted to Auditing Section Mid-Year Conference – 2008-2020 Reviewer for papers submitted to AAA Southeast Regional Meeting – 2015 Reviewer for papers submitted to AAA GNP Mid-Year Conference - 2024 Ad hoc reviewer, *Auditing: A Journal of Practice & Theory* Ad hoc reviewer, *The Accounting Review* Ad hoc reviewer, *Accounting Horizons* Ad hoc reviewer, *Accounting, Organizations and Society* Ad hoc reviewer, *Journal of Accounting Education* Ad hoc reviewer, *Current Issues in Auditing* Ad hoc reviewer, *ABACUS, A Journal of Accounting, Finance and Business Studies* Ad hoc reviewer, *Organization & Environment* Ad hoc reviewer, *Public Money & Management*

INVITED CONFERENCE PARTICIPATION AND PRESENTATIONS

4th KIPF Public Sector Accrual Accounting International Symposium - In Search of Climaterelated ESG Reporting in the Public Sector, "ESG reporting by U.S. public sector entities: An update on ESG reporting guidance", Seoul, South Korea, November 2023 – presenter.

Alabama Society of CPAs Educator's Conference, "How to Become a STEM-Designated Accounting Program" Virtual, October 2023 – presenter.

Pre-IPSASB Conference, "Revenue under IPSAS 47", Zurich, Switzerland, September 2023 – presenter.

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Raleigh, Virtual, June 2023 – moderator/presenter.

KPMG Alumni University Webcast Series, "Path to Professorship", Virtual, April 2023 – moderator/presenter.

State of North Carolina House Select Committee on Advancing Women in STEM, October 2022 – presenter.

PCAOB Office of Economic and Risk Analysis and *The Accounting Review*, 2022 Conference on Auditing and Capital Markets, Virtual, October 2022 – participant.

NCACPA Accounting Education Conference, "CPA Evolution", Winston-Salem, NC, September 2022 – presenter.

IPSASB, Public Sector Standard Setters Forum, "Sustainability Reporting: Economic SDG's", Cascais, Portugal, September 2022 – presenter.

Jenkins MAC Program Lifelong Learning Annual Summit, Raleigh, NC, September 2022 – moderator.

Bank of America Merrill Lynch (Hong Kong), "Auditing Inspection Standards between U.S. and China", Virtual, September 2022 – presenter.

Center for Audit Quality 14th Annual Symposium – Audit Practice Meets Audit Research, Virtual, August 2022 – participant.

PWC, Accounting and Tax Symposium, San Diego, August 2022 - participant.

2022 Innovative China Conference (Hong Kong), "PCAOB Auditing Inspection Standards", Virtual, June 2022 - presenter

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Virtual, June 2022 – moderator.

GAO/CIGIE Audit Conference, "Leases and Materiality, Applying Materiality Concepts and Guidance in the Context of SFFAS 54 Implementation", Virtual, May 2022 – presenter.

Wake Forest University School of Law, "Detecting Wrongdoing through Compliance, Audit, and Investigations", Virtual, February 2022 – presenter.

Taiwan Accounting Association, "The Role of Academic Research in International Standard Setting", Virtual, November 2021- presenter.

NCACPA, "Accounting Educators: Hot Topics Webinar: CPA Evolution", Virtual, November 2021 – presenter.

PCAOB Office of Economic and Risk Analysis and *The Accounting Review*, 2021 Conference on Auditing and Capital Markets, Virtual, October 2021 – participant.

Center for Audit Quality 13th Annual Symposium – Audit Practice Meets Audit Research, Virtual, August 2021 – participant.

PWC, Accounting and Tax Symposium, Virtual, August 2021 - participant.

Deloitte, 2021 Virtual Audit & Assurance Faculty Forum, Virtual, August 2021 - participant.

KPMG, 2021 Virtual Faculty Colloquium, Virtual, July 2021 - participant.

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Virtual, June 2021 – moderator.

AACSB Innovative Curriculum Conference, "Accounting – Best Practices", Virtual, March 2021 – presenter.

PCAOB Office of Economic and Risk Analysis and *The Accounting Review*, 2020 Conference on Auditing and Capital Markets, Virtual, October 2020 – participant.

Center for Audit Quality 12th Annual Symposium – Audit Practice Meets Audit Research, Virtual, August 2020 – participant.

PWC, Accounting and Tax Symposium, Virtual, August 2020 - participant.

KPMG, 2020 Virtual Faculty Colloquium, Virtual, July 2020 - participant.

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Virtual, May 2020 – moderator.

IFIAR 14th Inspection Workshop (hosted by the PCAOB), "Data Analytics and Artificial Intelligence", Washington DC. February 2020 – keynote speaker.

Southern Economic Association Annual Meeting, "Issues in Federal Budgetary and Financial Accounting and Reporting," Ft. Lauderdale, FL, November 2019 – presenter.

PCAOB Office of Economic and Risk Analysis and *The Accounting Review*, 2019 Conference on Auditing and Capital Markets, Washington DC, October 2019 – participant.

Center for Audit Quality 11th Annual Symposium – Audit Practice Meets Audit Research, San Francisco, CA, August 2019 – participant.

PWC, Accounting and Tax Symposium, San Francisco, August 2019 - participant.

North Carolina Association of Certified Public Accountants, "Leadership Summit", Raleigh, NC, May 2019 – presenter and participant.

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Raleigh, NC, May 2019 – moderator.

19th Annual OECD Senior Financial Management and Reporting Officials, "Do You Know Your Assumed Risks - Update", Paris, France, March 2019 – presenter.

North Carolina Association of CPA's Symposium, "Focus on the Profession", Greensboro, NC, November 2018 – presenter.

FASAB Bits and Bytes podcast, "Episode II – New Lease Accounting Standards", November 6, 2018 – presenter.

FASAB Bits and Bytes podcast, "Episode I – New Lease Accounting Standards", October 9, 2018 – presenter.

North Carolina Association of CPA's Members in Business and Industry Conference, "Focus on the Profession", Asheville, NC, September 2018 – presenter.

Association of Government Accountants Accountability Talks podcast, "Episode 15 – FASAB", August 2018 – presenter.

Center for Audit Quality 10th Annual Symposium – Audit Practice Meets Audit Research, Washington, DC, August 2018 – participant.

North Carolina Association of Certified Public Accountants, "Leadership Summit", Raleigh, NC, July 2018 – presenter and participant.

N. C. State/North Carolina Association of CPA's Summer Leadership Conference, Raleigh, NC, May 2018 – moderator.

North Carolina Association of CPA's Members in Business and Industry Conference, "Focus on the Profession", Greensboro, NC, May 2018 – presenter.

Deloitte – University of Kansas Auditing Symposium, "Innovations in the Audit", Lawrence, KS, May 2018 – presenter.

The PCAOB/AAA Academic Conference, Washington DC, April 2018 - participant.

Sageworks, Inc. Webcast, "Impact of Data Analytics on the Audit Profession – Will you be Ready?" March 8, 2018 – presenter.

18th Annual OECD Senior Financial Management and Reporting Officials, "Tax Expenditures", Paris, France, March 2018 – presenter.

North Carolina Association of CPA's Accounting Educators Conference, "Data Analytics – Biggest Impact on Education Since IT", Raleigh, NC, February 2018 – presenter.

KPMG Partners' Meeting, "Retirement Readiness, The things you need to start thinking about", Orlando, FL, November 2017 – presenter.

PCAOB/Journal of Accounting Research Conference on Auditing and Capital Markets, Washington DC, October 2017 – participant.

Yale Initiative on Sustainable Finance & Journal of Environmental Investing Symposium, "Investor's Guide to Analyzing Company Sustainability Performance", New Haven, CT, September 2017 – co-presenter.

Center for Audit Quality 9th Annual Symposium – Audit Practice Meets Audit Research, San Diego, CA, August 2017 – participant.

Greater Washington Society of Certified Public Accountants, "FASAB Update", Washington DC, June 2017 – presenter.

Duke University Trillium Sustainability Fellows Annual Workshop, "Course Examples across the Curriculum", Durham, NC, May 2017 – presenter and participant.

North Carolina Association of Certified Public Accountants, "Leadership Summit", Greensboro, NC, May 2017 – presenter and participant.

CIGIE/GAO Annual Conference, "FASAB Update", Washington DC, April 2017 - presenter.

The 5th Responsible Business Summit New York, "Quantifying Your Impact on Business Operations", New York, NY, March 2017 – moderator and presenter

17th Annual OECD Senior Financial Management Officials, "Do You Know Your Assumed Risks", Paris, France, March 2017 – presenter.

North Carolina State University, Center for Innovation Management Studies, "How Data Analytics is Changing the Audit Profession - This Can Happen to You", Raleigh, NC, November 2016 - presenter.

PCAOB/Journal of Accounting Research Conference on Auditing and Capital Markets, Washington DC, October 2016 – participant

AACSB Accreditation Conference, "Big Data, Data Analytics and the Business Curriculum: Current Trends and Examples", Minneapolis, MN, September 2016 - presenter

Center for Audit Quality 8th Annual Symposium – Audit Practice Meets Audit Research, New York, NY, August 2016 – participant

North Carolina State University, Teaching and Learning Symposium, Poster Presentation, "Student Engagement – Auditing the University's Sustainability Report, Raleigh, NC, April 2016 – presenter.

16th Annual OECD Public Sector Accruals Symposium, "Tax Expenditures: Better Information for Citizens", Paris, France, March 2016 – presenter.

IPSASB, Public Sector Standard Setters Forum, "Tax Expenditures", Norwalk, CT, March 2016 – presenter

University of Richmond, Executive Speaker Series: Watts Lecture, Richmond, VA, February 2016 – presenter.

National Academy of Medicine, 2015 Richard & Hinda Rosenthal Symposium, "Bringing Outside Approaches into Health Care Quality and Safety, Washington DC, December 2015 - presenter

2015 International Institute on Audit Regulation, "Big Data: What's the Big Deal?" Washington DC, December 2015 – presenter

PCAOB/Journal of Accounting Research Conference on Auditing and Capital Markets, Washington DC, October 2015 – participant

Center for Audit Quality 7th Annual Symposium – The Audit and Engagement Team of the Future, Chicago, IL, August 2015 – participant

Sageworks, Inc. Webcast, "Using Big Data for Firm Success", July 30, 2015 - presenter

Pathways Commission Webcast, "Pathway to Academia for Accounting Professionals", May 13, 2015 - moderator

KPMG Tax Technology Catalyst Event, Miami, FL, "Keynote address", May 2015 - presenter

North Carolina Association of CPA's, Members in Business & Industry Spring Conference, Greensboro, NC, "Sustainability: the Business Opportunity", May 2015 - presenter

University of Maryland Smart and Sustainable Campuses Conference, Baltimore, MD, "Integrating Sustainability Practicum into the Business Curriculum", March 2015 - presenter

Institute of Internal Auditors Mid-Atlantic District Conference, Chapel Hill, NC, "The Internal Audit's Role in Corporate Responsibility Reporting", March 2015 - presenter

AACSB Deans Conference: The Future of Work, San Diego, CA, "Future of Faculty", February 2015- presenter

North Carolina Association of CPA's, Trends 2025: Hot Topic Conference, Chapel Hill, NC, "Sustainability: the Business Opportunity", December 2014 - presenter

Institute of Internal Auditors RDU chapter, Raleigh, NC, "Corporate Responsibility and BEST method", September 2014 - presenter

The PCAOB/AAA Academic Conference, Washington DC, April 2014 - participant

University of Vermont, MAcc Speaker Series, Burlington VT, March 2014 - presenter

Center for Audit Quality 5th Annual Symposium – Audit Practice Meets Audit Research, Anaheim, CA, August 2013 – participant

AICPA Workshop, "Expanding Enterprise-Wide Risk Oversight to Consider Sustainability-Related Risks and Opportunities" May 3, 2013 - instructor

University of Illinois, 20th Symposium on Auditing Research, Champaign, IL, October 2012 – participant

Center for Audit Quality 4th Annual Symposium – Audit Practice Meets Audit Research, Washington DC, August 2012 – participant

The PCAOB/AAA Academic Conference, Washington DC, April 2012 - participant

2012 Citadel Directors' Institute, Risk Management and Strategy Panel, Charleston, SC, March 2012 – panel moderator

Case Western University Reserve Faculty Forum, Federal Government Financial Reporting, February 2012, presenter

Center for Audit Quality 3rd Annual Symposium – Audit Practice Meets Audit Research, Denver, CO, August 2011 – participant

Center for Innovation Management Studies (CIMS) Spring 2011 Meeting, "Sustainability Reporting – More than Reporting", April 2011 - presenter

The PCAOB/AAA Academic Conference, Washington DC, April 2011 - participant

Center for Audit Quality 2nd Annual Symposium – Audit Practice Meets Audit Research, San Francisco, CA, August 2010 – participant

AICPA Government Accounting and Auditing East Conference, "Financials: Who's In? What to Report?" August 2010 – presenter

University of Southern Maine, Ethics Symposium, Portland ME, May 2010 - presenter

The PCAOB/AAA Academic Conference, Washington DC, April 2010 - participant

Center for Audit Quality 1st Annual Symposium – Audit Practice Meets Audit Research, New York, NY, August 2009 - participant

AAA Audit Educator's Bootcamp, Chicago, IL, June 2009, 2010 and 2011 - presenter

The PCAOB/AAA Symposium, Washington, DC, February 2006, April 2009 - participant

AAA Aspiring Accounting Faculty Workshop, New York, NY, April 2008 - presenter

University of Illinois, 17th Symposium on Auditing Research, Champaign, IL, September 2006 – planning committee

University of Tennessee, Accounting Research Colloquium, Knoxville, TN June 2001 -presenter

GRANTS

Poole College of Management, Sustainability Initiative, Curriculum development grant to develop a sustainability module in Introduction to HRM, MIE 330, Scott Showalter and Beth Ritter. April 2015, \$7,000.

IMA research grant, "Case Study of Bacardi Limited's Activity Based Flexible Budgeting for Physical Sustainability Indicators." Jon W. Bartley, Al Chen, Frank Buckless, D. Scott Showalter, Gilroy Zuckerman, August 2011, \$22,200.

OTHER ACTIVITIES

Ferrum College, Board of Trustees, 2015 to present

Ferrum College, Board of Trustee, Executive Committee, 2017 - present

Ferrum College, Board of Trustee, Chair, 2020 – present

Ferrum College, Audit Committee, 2015 – present

Ferrum College, Investment Committee, 2015 - present

Ferrum College, Institutional Advancement, Chair, 2021 - present

University of Richmond, Robins School of Business Executive Advisory Council, 2016 to 2022

Lehigh University Department of Accounting Advisory Board, 2014 to present

Pathways Commission, Commissioner, 2012 - 2015

Pathways Commission, Supply Chain Leader, 2010 – 2012

PUBLICATIONS-ACADEMIC JOURNALS (Currently in top 10% of authors on SSRN by all-

time downloads)

Krawczyk, Kathy and D. Scott Showalter. "Incorporating Data Analytics into a Graduate Accounting Program." Journal of Emerging Technologies in Accounting. Volume 19, No.1, Spring 2022, pp. 225-235.

Showalter, D. Scott and T. Jeffery Wilkes. "Accounting Horizons Revised Editorial Policy: A Renewed Focus on Practice Problems of Real Consequence." <u>Accounting Horizons</u>. Volume 35, No. 2, 2021, pp 1-4.

Appelbaum, Deniz, D. Scott Showalter, Ting Sun and Miklos A. Vasarhelyi. "A Framework for Auditor Data Literacy: A Normative Position." <u>Accounting Horizons</u>. Volume 35, No. 2, 2021, pp 5-25.

Krawczyk, Kathy and D. Scott Showalter. "Utilizing Environmental Remediation to Teach Research Skills: An Instructional Case." Journal of Accounting Education. Volume 51, 2020, pp. 1-12.

Barrett, M.; Bunds, K.S.; Casper, J.M.; Edwards, M.B.; Showalter, D.S.; Jones, G.J. "A Nut We Have Officially yet to Crack': Forcing the Attention of Athletic Departments Toward Sustainability Through Shared Governance." <u>Sustainability</u>. 2019, *11(19)*, 5198.

Showalter, D. Scott. "Reflections on the Transition from Practice to Academia...the Nuts and Bolts." <u>Issues in Accounting Education</u>. Volume 33, No. 3, 2018, pp.43-60.

Bartley, Jon, Al Chen, Stephen Harvey, Scott Showalter, Levi Steward and Gilroy Zuckerman. "Investor's Guide to Analyzing Company Sustainability Performance" <u>Journal of Environmental</u> <u>Investing</u>. Volume 8, No. 1, 2017, pp. 200-211.

Bartley, Jon, Al Chen, Stephen Harvey, Scott Showalter, Levi Steward and Gilroy Zuckerman. "Lies, Damn Lies and Statistics: Why the most widely used sustainability metrics fail to measure actual achievement and how a new, more advanced methodology solves this dilemma." <u>Journal of</u> <u>Applied Corporate Finance</u>. Volume twenty-nine, Number 2, Spring 2017, pp. 6-11.

Lambert, Tamera A., Keith L. Jones, Joseph F. Brazel and D. Scott Showalter. "Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings." <u>Accounting</u>, <u>Organizations and Society</u>, Volume 58, April 2017, pp.50-66.

Bradford, Marianne, Julie Earp, Scott Showalter and Paul Williams. "Corporate Sustainability Reporting and Stakeholder Concerns: Is there a Disconnect." <u>Accounting Horizons</u>, Volume thirty-one, Issue 1, March 2017, pp. 83-102.

Bodtke, James and D. Scott Showalter. "How to Effectively Integrate Professionally-Oriented Faculty to Achieve the Department's Mission." <u>Issues in Accounting Education</u>, Volume thirty-two, Issue 2, May 2017, pp. 39-46.

Winner, William E., David A Dickey, D. Scott Showalter. "Sustainability and Metrics: Use of Statistics and Independent Auditing." <u>Sustainability: The Journal of Record</u>, Volume 8, Issue 2, April 2015, pp. 54-60.

Buckless, Frank, Kathy Krawczyk and Scott Showalter. "Using Virtual Worlds to Simulate Real-World Audit Procedures." <u>Issues in Accounting Education</u>, Volume twenty-eight, Issue 3, August 2014, pp. 389-417.

Bartley, Jon, Frank Buckless, Al Chen, Stephen Harvey, Scott Showalter, Gilroy Zuckerman. "Strategic Sustainability Performance Metric: How Bacardi Limited Drives Sustainability Improvement." <u>Academy of Business Research Journal</u>, Volume I, 2014.

Working Papers

Justice, Scot E., Sridhar Ramamoorti, Scott Showalter, George W. Krull, Jr. "Bridging the Research Expectations Gap between Accounting Researchers and Practitioners to Foster Collaboration."

Justice, Scot E., Sridhar Ramamoorti, Scott Showalter, George W. Krull, Jr. "The Visibility and Impact of Accounting Research."

PUBLICATIONS-PROFESSIONAL JOURNALS

Showalter, D. Scott. "The Role of Accounting in ESG Reporting: A Q&A with D. Scott Showalter", Analysis Group-AG Feature, December 2022. Online.

Showalter, D. Scott. "Celebrating Diversity", Interim Report, December 2019, pp 36-43.

Showalter, D. Scott. "NCACPA Board Enhances Vision and Mission Statements: Why Should You Care", Interim Report, December 2019, pp 15-21.

Bolt-Lee, Cynthia, D. Scott Showalter and Al Y.S. Chen. "Highlights of Internal Audit Research." Journal of Accountancy, July 2019, pp 22-25.

Showalter, D. Scott. "Sitting in the Chair's Seat, Who Will Replace You?", <u>Interim Report</u>, March 2019, pp 6-7.

Showalter, D. Scott. "Classified Activities; What Were You Thinking?" <u>Journal of Government</u> <u>Financial Management</u>, Spring 2019, Volume 68, Number 1, pp.10-12.

Showalter, D. Scott. "Sitting in the Chair's Seat, The Accounting Profession is Changing, Are You Ready?", <u>Interim Report</u>, January 2019, pp 6-7.

Showalter, D. Scott. "Sitting in the Chair's Seat, Diversity: Its Time is Now", <u>Interim Report</u>, October 2018, pp 8-10.

Showalter, D. Scott. "Increasing the Value of Accrual Accounting: Lesson from Around the World" <u>Journal of Government Financial Management</u>, Fall 2018, Volume 67, Number 3, pp.56-58.

Showalter, D. Scott. "Why Governments Should Invest in Accrual Accounting" Journal of Government Financial Management, Spring 2018, Volume 67, Number 1, pp.10-11.

Bartley, Jon, Y.S. Al Chen, Stephen Harvey, D. Scott Showalter, and Gilroy Zuckerman. "Using Flexible Budgeting to Improve Sustainability Measures, Part III." AICPA Blog. November 16, 2017.

Showalter, D. Scott. "Advancing the Federal Financial Reporting Model: Getting Rid of the Clutter" Journal of Government Financial Management, Fall 2017, Volume 66, Number 3, pp.10-11.

Showalter, D. Scott. "How Business Analytics is Changing the Audit Profession." <u>Interim Report</u>, <u>North Carolina Association of Certified Public Accountants</u>. September 2017, pp 46-48.

Showalter, D. Scott. "Business Analytics is Changing the Audit Profession - and how this can happen to you." <u>CIMS Innovation Management Report</u>. May/June 2017.

Steinberg, Harold I. and D. Scott Showalter. "What Every Federal CFO Needs to Know." <u>Excellence in Government</u>, May 16, 2017.

Showalter, D. Scott. "Should the Federal Government Report Risks Assumed?" Journal of Government Financial Management, Spring 2017, Volume 66, Number 1, pp.10-11.

Bartley, Jon, Y.S. Al Chen, Stephen Harvey, D. Scott Showalter, and Gilroy Zuckerman. "Using Flexible Budgeting to Improve Sustainability Measures, Part II." AICPA Blog, published April 17, 2017.

Bartley, Jon, Y.S. Al Chen, Stephen Harvey, D. Scott Showalter, and Gilroy Zuckerman. "Using Flexible Budgeting to Improve Sustainability Measures, Part I." AICPA Blog, January 23, 2017.

Showalter, D. Scott. "Providing Professional Financial Management Services to the Federal Government: Part II – Staying Connected." <u>AICPA Government Brief</u>, January 2017.

Showalter, D. Scott. "Providing Professional Financial Management Services to the Federal Government: Part I - Requirements and Resources." <u>AICPA Government Brief</u>, December 2016.

Chen, Y.S. Al, Loïc Decaux and Scott Showalter. "Mapping Assurance: Internal auditors can facilitate efforts to document the organization's combined assurance activities." <u>Internal Auditor</u>, December 2016. Volume LXXIII: VI, pp. 53-56. (Winner of John B. Thurston Award for highest literary work published in the magazine during 2016)

Showalter, D. Scott. "The Need for Transparency: Tax Expenditures." Journal of Government Financial Management, Fall 2016, Volume 65, Number 3, pp.10-12.

Bartley, Jon, Frank Buckless, Y.S. Al Chen, Stephen Harvey, D. Scott Showalter, and Gilroy Zuckerman. "Why Sustainability Metrics Fail to Measure Achievement and How to Fix Them." <u>GreenBiz</u>, September 21, 2016.

Showalter, D. Scott. "Changing of the Guard at FASAB – Views from the New Chairman." Journal of Government Financial Management, Spring 2016, Volume 65, Number 1, pp.10-11.

Showalter, D. Scott. "Tools to Answer the Question: Are You Depending on U.S. Federal Government Policies that May be Unstainable?" <u>AICPA Government Brief</u>, January 2016.

Trapnell, Jerry E. and D. Scott Showalter. "A Practical Balance, Professionally oriented faculty have much to contribute to business and accounting programs—but only if business schools give them an equal seat at the table." <u>BizEd</u>, September-October 2015, pp.46-50.

Bartley, Jon, Frank Buckless, Y.S. Al Chen, Stephen Harvey, D. Scott Showalter, and Gilroy Zuckerman. "How Widely Used Sustainability Metrics Distort Actual Performance—And a Solution to This All-Too-Common Problem." <u>Environmental Quality Management</u>, Volume 24, Number 4, Summer 2015, pp.1-9.

Bartley, Jon, Frank Buckless, Y.S. Al Chen, Scott Showalter, Gilroy Zuckerman. "Flexible Budgeting Applied to Sustainability Measurements." IMA Research Foundation Research Report. August 2015.

Beasley, Mark S. and D. Scott Showalter. "ERM and Sustainability: Together on the Road Ahead." <u>Strategic Finance</u>, March 2015, pp. 32-39. (Winner of Lybrand Gold Metal for best article submitted by a member)

Bartley, Jon, Frank Buckless, Al Chen, Stephen Harvey, Scott Showalter, Gilroy Zuckerman. "Flexible Budgeting Meets Sustainability at Bacardi Limited." <u>Strategic Finance</u>, December 2012, pp. 29-34.

"Flexible Budgeting Efficiency Metrics to Report Sustainability Improvements." Best Paper Award, Academy of Business Research Fall 2012 Conference, September, 2012, Atlantic City, NJ.

Bolt-Lee, Cynthia E. and D. Scott Showalter. "Highlights of Audit Research." Journal of Accountancy, July 2012, pp 32-36.

Buckless, Frank, Kathy Krawczyk and Scott Showalter. "Accounting Education in the Second Life World: Opportunities for Students, Faculty and Business." <u>The CPA Journal</u>, March 2012 Vol. 82, No. 3, pp. 9-14.

Co-editor, Warren Gorham & Lamont, "Government Accounting and Auditing Update." (1996-2008).

Showalter, D. Scott. Book Review, "Expert Systems in Finance and Accounting." <u>Government Finance Review</u>, June 1991, pp.44-45.

Showalter, D. Scott and John R. Miller. "A Report Card on the Single Audit Concept- Part 2." <u>The Government Accountants Journal</u>, Summer 1984, pp. 20-24.

Showalter, D. Scott and John R. Miller. "A Report Card on the Single Audit Concept- Part 1." <u>The Government Accountants Journal</u>, Spring 1984, pp. 44-48.

Showalter, D. Scott. "Delivering Value to Constituents: A Five-Step Approach." <u>American</u> <u>Society for Public Administration.</u>

COMMENT LETTERS AND TESTIMONY – STANDARD SETTERS

North Carolina House of Representatives Select Committee on Advancing Women in STEM, Testimony to Committee representing *North Carolina Association of CPAs – Accounting as STEM*, October 12, 2022.

Sustainability Accounting Standards Board (SASB), Comment letter on *Proposed Changes to the Provisional Standards*, John Bartley, Y.S. Al Chen, Stephen K. Harvey, D. Scott Showalter, Gilroy Zuckerman, January 11, 2108.

International Public Sector Accounting Standards Board (IPSASB), Comment letter on *Consultation Paper: Financial Reporting for Heritage in the Public Sector*, D. Scott Showalter, September 27, 2017.

PRESS QUOTATIONS

AICPA Extra Credit Newsletter, "Use your knowledge to boost the profession", March 8, 2022.

Triangle Business Journal, "Playing the Numbers Game", May 7, 2021.

Poole Thought Leadership, "Insights and Trends – Keeping Up With the Accounting Profession", April 7, 2021.

Institute of Internal Auditors, *IIA SmartBrief*, "Studies show the state of internal audit", July 25, 2019.

AICPA, *Journal of Accountancy*, "FASAB proposes eliminating RSSI, updating lease references", April/May, 2019.

FASAB, "FASAB Issues Interpretation of Federal Financial Accounting Standards 8: An Interpretation of Statement of Federal Financial Accounting Standards 56, Classified Activities", March 15, 2019.

FASAB, "FASAB Issues Exposure Draft Omnibus Amendments: Rescinding Statement of Federal Financial Accounting Standards (SFFAS) 8 and Amending SFFAS 5,6, and 49", February 22, 2019.

NCACPA, "The Roundtable, Where Great Ideas are Shared, D. Scott Showalter Lends Advice to Colleges and Future CPA's", January 3, 2019.

AICPA, "The Last Word", Journal of Accountancy, January 2019.

Accounting Today, "Accounting's Leaders See Major Upside to Massive Change – Pain, and then Gain", October 24, 2018.

FASAB, "FASAB Issues Exposure Draft Interpretation, *Guidance on Recognizing Liabilities Involving Multiple Component Reporting Entities*", October 18, 2018.

AICPA, "FASAB proposal seeks clearer materiality guidance", October 16, 2018.

Government Executive, "Accounting Authority Finalizes Policy for Withholding Classified Budget Numbers", October 9, 2018.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 56, *Classified Activities*", October 4, 2018.

Accounting Today, Voices, The Future of the Audit: Dialogue with Academic end Students is Critical", September 6, 2018.

AICPA, "Inter-entity cost accounting rules amended for federal agencies", May 31, 2018.

NCACPA, "Scott Showalter Elected NCACPA Chair for 2018-19", June 27, 2018.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 55, *Amending Inter-entity Cost Provisions*", May 31, 2018.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 54, *Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government and SFFAS 6, Accounting for Property, Plant and Equipment*", April 17, 2018.

Delta Sky Magazine, "Data-Driven Success, Big Data for Undergraduates", March 2018.

AICPA, "Proposed federal standard designated to protect classified information", December 15, 2017.

FASAB, "FASAB Issues Exposure Draft Classified Activities", December 14, 2017.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 53, *Budget and Accrual Reconciliation*", October 27, 2017.

AICPA, "FASAB establishes concepts for federal agencies' financial reporting", September 25, 2017.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards Concepts 8, *Federal Financial Reporting*", September 22, 2017.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 52, *Tax Expenditures*", May 31, 2017.

Environmental Leader, "Is Your Corporate Sustainability Reporting Missing the Mark?" January 23, 2017.

Phys.Org, "Study finds current corporate sustainability reporting misses the mark", January 19, 2017.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 51, Insurance Programs", January 18, 2017.

FASAB, "FASAB Issues an Exposure Draft of a Statement on Budget and Accrual Reconciliation", December 21, 2016.

Poole College of Management, "You Don't Have to be Steve Ballmer to Gain Access to Federal Financial Information", LinkedIn, November 16, 2016.

FASAB, "FASAB Issues an Exposure Draft of a *Concepts Statement on Federal Financial Reporting*", September 29, 2016.

FASAB, "FASAB Issues Exposure Draft Leases: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government and SFFAS 6, Accounting for Property, Plant, and Equipment", September 26, 2016.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 50, Establishing Opening Balances for General Property, Plant, and Equipment: Amending Statement of Federal Financial Accounting Standards (SFFAS) 6, SFFAS 10, SFFAS 23, and Rescinding SFFAS 35", August 4, 2016.

FASAB, "FASAB Issues Exposure Draft *Tax Expenditures: Management's Discussion and Analysis and Disclosure Requirements*", June 2, 2016.

FASAB, "FASAB Issues Statement of Federal Financial Accounting Standards 49, *Public-Private Partnerships: Disclosure Requirements*", April 27, 2016.

AICPA, "Federal reporting entities get alternative valuation method", April 2016.

AICPA, "Extra Credit" Newsletter, "Research Spotlight, Virtual reality makes auditing come to life, Using Second Life in the classroom gives students hands-on experience", Frank Buckless, Kathy Krawczyk and Scott Showalter, February 9, 2016.

Compliance Weekly, "Trying for More Clarity on Work of Audit Specialists", August 18, 2015

AICPA Blog, "How adjuncts can work closer with tenure-track professors", May 12, 2015

AICPA Blog, "Innovation through Sustainability: It's as Simple as Soda Pop", March 20, 2013

Mother Jones, "Rick Perry's \$487 Million Corporate Slush Fund Doesn't Need Your Stinkin' Audit", March 20, 2013

Compliance Weekly, "PCAOB Inspections Find Modest Improvement in Small Firm Audits". March 12, 2013

Compliance Weekly, "A Push for Audit Quality Could Send Costs Higher", May 15, 2012

RECOGNITIONS AND AWARDS

AICPA Distinguished Achievement in Accounting Education Award, 2022.

North Carolina Association of CPA's Pinnacle Award, 2021.

"Top 100 Most Influential People in Accounting – Ones to watch" by *Accounting Today* magazine, 2018.

Association of Government Accountants International Achievement Award, July 2018

Association of Government Accountants DC Chapter's International Achievement Award, May 2018

American Accounting Association's, Innovation in Accounting Education Award, with Frank Buckless and Kathy Krawczyk, August 2016

Auditing Section, Distinguished Service in Auditing Award, January 2014

Team Advisor, Association of Government Accountants Annual Government Finance Case

Challenge finalist, February 2010, 2011, 2013, 2015, and 2017 (National winner 2015 and 2017).

American Accounting Association, Outstanding Service Award, August 2009

"Top 100 Most Influential People in Accounting" by Accounting Today magazine, 2001.

Marquis Who's Who Albert Nelson Marquis Lifetime Achievement Award, 2018

Marquis Who's Who in the World, 2000-present

Marquis Who's Who in America, 2000-present

Marquis Who's Who in Finance and Industry, 2000-present

Kentucky Colonel, Commonwealth of Kentucky, 1987.

Sagamore of the Wabash, State of Indiana, 1990.

"D. Scott Showalter Day", City of Indianapolis, 1994.

Distinguished Eagle Scout, Boy Scouts of America, 1998.

Silver Beaver Award, Boy Scouts of America, 1994.