

*Shih-Jen Kathy Ho, Ph.D., CPA*

Business Address

Professor, Accounting Department  
College of Business Administration  
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**EDUCATION:**

- Ph.D. Syracuse University, Syracuse, New York, 1988  
School of Management  
Major: Accounting  
Minor: Management Information Systems  
Quantitative Methods
- MBA Syracuse University, Syracuse, New York, 1982  
School of Management
- MS National Chengchi University, Taiwan, ROC, 1978
- BBA National Taiwan University, Taiwan, ROC, 1976
- C.P.A. Colorado

**EMPLOYMENT HISTORY:**

- 2008- present: Chair, Department of Accounting, College of Business Administration, Niagara University
- 2006- present: Director of the Center for International Accounting Education and Research, College of Business Administration, Niagara University
- 2002- Present: Professor/Associate Professor of Accounting, Department of Accounting, College of Business Administration, Niagara University (Full professor approved 2007)
- 2004- 2006: Associate Director of the Center for International Accounting Education and Research, College of Business Administration, Niagara University
- 1996- 2002: Assistant Professor of Accounting, Department of Accounting College of Business Administration, Niagara University
- 1988- 1996 Assistant Professor of Accounting, Department of Accounting School of Business State University of New York at Albany

- Summer 1990 Specialist, The International Advisory Panel of the Education Commission,  
World Bank Program
- 1985-1988 Lecture, Department of Accounting,  
School of Business  
State University of New York at Albany
- 1983-1985 Teaching Associate/Assistant, Department of Accounting  
School of Management  
Syracuse University
- 1979-1980 Supervisor of Order Processing,  
Hewlett-Packard Company, Taiwan Branch
- 1978-1979 Auditor, T.N. Soong & Co., Certified Public Accountants

### **SCHOLARLY CONTRIBUTIONS:**

#### **Research in progress:**

“Business Ethics, Corporate Governance, and Sarbanes-Oxley Act”

“Active Learning projects in Accounting: Lessons Learned,” submitted to *the BRC Academy Journal of Business Education*

“Public Accounting Perception of Online Accounting Courses”

#### **Proposals Funded:**

Niagara University, 2008 and 2009 Active & Integrative Learning Grant

Niagara University CCTL Minigrants on Active Learning Strategies 2005-2006

Niagara University Research Council, Academic Year Research Support Grant 2003-2004, 2001-2002, 1996-1999

Niagara University Research Council, Summer Research Grant of 2001, 2000, 1998

The State University of New York at Albany, The Institute for the Advancement of Health Care Management, Research Grant, 1992

#### **Publications in Refereed Journals:**

He, L., and S. Ho. 2009. "The Anglo-Saxon Corporate Governance Model in Asia," *Journal for Global Business Advancement. Special Issue on Global Issues in Accounting. Volume 2 – Issue 1/2.* 173-190.

Ho, S., and A. Oddo. 2007. "Lessons Learned from Section 404 of the Sarbanes-Oxley Act," *The CPA Journal.* Volume 77, Issue 6. 28-33.

Ho, S., L. Chan and D. Tompkins. 2003. "Capital Budgeting and Entrepreneurial Organizations: A Survey of Hospital Practices," *The Journal of Entrepreneurial Finance and Business Ventures*. Volume 8, Issue 1. 111-127.

Ho, S. & L. Chan. 2002. "Performance Measurement and the Implementation of Balanced Scorecards in Municipal Governments," *The Journal of Government Financial Management*. Volume 51. Issue 4. 8-17.

Ho, S. & R. McKay. 2002. "Balanced Scorecard: Two Perspectives," *The CPA Journal*. Volume 72. No.3. 20-25.

Kidwell, L., S. Ho & et al. 2002. "New Management Techniques: An International Comparison," *The CPA Journal*. Volume 72. No. 2. 63-67.

Choong, P., S. Ho & R. McDonald. 2002 "An Examination of the Effects of Social Desirability Bias on Business Ethics Research Results," *International Journal of Management*. Volume 19. No. 2. 3-9.

Ho, S. & C. Wu. 2001. "The Earnings Information Content of Dividend Initiations and Omissions," *Journal of Business Finance and Accounting*. Volume 28. Nos. 7&8. 963-977.

L. Chan. & S. Ho. 2000. "Performance Measurement and the Use of Balanced Scorecard in Canadian Hospitals," *Advances in Management Accounting*. Volume 9. 145-170.

Ho, S. & L. Kidwell. Spring 2000. "A Survey of Management Techniques Implemented by Municipal Administrators," *The Government Accountants Journal*. Volume 49. No. 1. 46-53.

Ho, S., L. Chan & R.Kidwell. 1999. "The Implementation of Business Process Reengineering in American and Canadian Hospitals," *Healthcare Management Review*. Volume 24. No. 2. 19-31.

Ho, C., & S. Ho. 1999. "Evaluating the Effectiveness of Using Lot-Sizing Rules to Cope with MRP System Nervousness," *Production Planning and Control*. Volume. 10, No. 2, 150-161.

Ho, S. 1997. "Ethical Development of Accounting Students and Public Accounting Practitioners in Taiwan," *Research on Accounting Ethics*. Volume 3, 293-303.

Ho, S., C. Lee & C. Wu. 1997. "Inter-Company Dynamics in the Financial Ratio Adjustment," *Advances in Quantitative Analysis of Finance and Accounting*. Volume 5, 17-31.

Chan, L. & S. Ho. 1997. "Continuous Quality Improvement: A Survey of American and Canadian Healthcare Executives," *Hospital & Health Services Administration*. Winter, 525-544.

Wu, C. & S. Ho. 1997. "Financial Ratio Adjustment: Industry-wide Effects or Strategic Management," *Review of Quantitative Finance and Accounting*. Volume 9, No. 1, 71-88.

Ho, S. 1996. "A Security Valuation Study of Cash Flows and Accrual Earnings," *Sun Yat-Sen Management Review*, Volume 4, No. 2, 35-50.

Ho, S. 1978. "An Empirical Study of the Influence of Taiwan's Income Tax Law on Financial Accounting," *Taiwan Tax Journal*.

**Publications in Refereed Proceedings:**

Ho, S., A. Oddo & S. Sze. 2009. "Taking the Accounting Student up a Notch," 8<sup>th</sup> Annual Niagara University International Conference on Teaching & Learning, Niagara University, NY, January, 2009. Conference Proceedings CD.

"The Anglo-Saxon Corporate Governance Model in Asia," Conference on Emerging Issues in International Accounting & Business 2007 Sponsored by Niagara University and Universidad de Guanajuato, Guanajuato, Mexico, July 2007. Conference Proceedings CD.

"Public Accounting Perception of Online Accounting Courses," Conference on Emerging Issues in International Accounting & Business 2007 Sponsored by Niagara University and Universidad de Guanajuato, Guanajuato, Mexico, July 2007. Conference Proceedings CD.

Ho, S., & A. Oddo. 2006. "Compliance with the U.S. Sarbanes-Oxley Act Section 404," Emerging Issues in International Accounting & Business Conference 2006 Proceedings, University of Padua, July 2006. ISBN 88-7178-829-X

Ho, S., R. McKay & K. Walsh. 2004. "Six Sigma: How to Make it Work?" Proceedings of ACME 2004 International Conference on Pacific Rim Management, (CD format), Chicago, Illinois, July 2004.

Ho, S., L. Chan & C. Chow. 2001. "Enhancing the Effectiveness of Hospital Capital Budgeting Practices" 12th Annual Entrepreneurial Finance and Business Ventures Research Conference, Syracuse University, Syracuse, NY, April 11, 2001.

Ho, S. & L. Chan. 2000. "Performance Measurement and the Use of Balanced Scorecard in Canadian Hospitals," Proceedings of Northeast Regional Meeting of the American Accounting Association in Boston, Massachusetts, MA, April 2000.  
<http://www.mgt.buffalo.edu/neraaa/>

Ho, S. & L. Chan. 1998. "Process Reengineering: A Survey of American and Canadian Healthcare Executives," Proceedings of Northeast Regional Meeting of the American Accounting Association in New Hampshire, NY, April 1998. 92-101.

Ho, S. & L. Chan. 1997. "The State of Continuous Quality Improvement Efforts in Hospitals," Proceedings of Northeast Regional Meeting of the American Accounting Association in Binghamton, NY, April 1997. 76-84.

Ho, C., S. Ho & A. Lau. 1996. "A Time-Cost Based Procedure for Rescheduling Job orders," Conference Proceeding ACME VI International Conference, Chicago, Illinois, 1996. 80-86.

Ho, S. & R. McDonald. 1995. "Ethical Behavioral Intentions and Defining Issue Tests: A Study of Taiwanese Accounting Students," The First International conference on Managing in Emerging Markets, Syracuse, New York, 1995. 70-81.

Wu, C. & S. Ho. 1995. "Financial Ratio Adjustment: Short-Run Reactions or Long-Run Equilibrium Counterbalance," Proceedings of the second International Conference on Contemporary Accounting Issues, Taipei, Taiwan, ROC, 1995. 5-8.

Ho, S. 1995. "A Security Valuation Study of Cash Flows and Accrual Earnings," Conference Proceeding ACME V International Conference, Minneapolis, MN, 1995. 87-98.

Ho, S. & R. Lawson. 1994. "Activity Based Costing in the Health Care Industry," Conference Proceeding ACME IV International Conference, Toronto, Canada, 1994. 341-345.

Ho, S. & R. Lawson. 1993. "Exploratory Study of the Application of Activity Based Costing Systems to the Health Care Industry," Conference Proceeding ACME III/ICCM VI Joint International Conference, Los Angeles, 1993. 141-144.

#### **Research Presentations in Regional and National meetings:**

"Reflections on the Experiences of Active Learning Projects in Accounting," The 2009 Business Research Consortium of Western New York, St. John Fisher College, Rochester, NY, April, 2009.

"Taking the Accounting Student up a Notch," 8<sup>th</sup> Annual Niagara University International Conference on Teaching & Learning, Niagara University, NY, January, 2009.

"The Anglo-Saxon Corporate Governance Model in Asia and Confucian Values" Conference on Emerging Issues in International Accounting & Business 2008 Sponsored by Niagara University and East China University of Science and Technology, Shanghai, China, June 2008.

"The Anglo-Saxon Corporate Governance Model in Asia," Conference on Emerging Issues in International Accounting & Business 2007 Sponsored by Niagara University and Universidad de Guanajuato, Guanajuato, Mexico, July 2007.

"Public Accounting Perception of Online Accounting Courses," Conference on Emerging Issues in International Accounting & Business 2007 Sponsored by Niagara University and Universidad de Guanajuato, Guanajuato, Mexico, July 2007.

"The Sarbanes-Oxley Act Section 806: Use of Whistle Blowing to Promote Transparency and Accountability" Conference on Emerging Issues in International Accounting & Business 2007 Sponsored by Niagara University and Universidad de Guanajuato, Guanajuato, Mexico, July 2007.

"Whistle blowing under Sarbanes-Oxley. Will it Work?" The 13<sup>th</sup> Annual International Conference Promoting Business Ethics, Sponsored by Vincentian Universities in the

United States: DePaul University, Niagara University, St. John's University, Niagara Falls, New York, USA, October 2006.

"The Efficacy of the Whistle Blowing Provisions under Sarbanes-Oxley. Will the Framework Promote Whistle Blowing?" Conference on Emerging Issues in International Accounting & Business 2006 Sponsored by Niagara University and University of Padua, Padua, Italy, July 2006.

"Compliance with the U.S. Sarbanes-Oxley Act Section 404," Conference on Emerging Issues in International Accounting & Business 2006 Sponsored by Niagara University and University of Padua, Padua, Italy, July 2006.

"Applying the Balanced Scorecard to an Academic Institution: Lessons Learned from the Preliminary Findings," Conference on Emerging Issues in Accounting and Business 2005 Sponsored by Niagara University, Niagara Falls, New York, USA, August 2005.

"Six Sigma: How to Make it Work?," The XIV ACME international Conference on Pacific Rim Management, 2004 Annual Meeting Sponsored by ACME, Fu Jen Catholic University, Lingnan University, National Sun Yat-Sen University and TECO, Chicago, Illinois, July 2004.

"Case Application of Six Sigma: Implementation Successes and Challenges," Conference on Emerging Issues in International Accounting 2003 Sponsored by Niagara University, Niagara Falls, Ontario, Canada, July 2003.

"Performance Measurement and the Implementation of Balanced Scorecards in Municipal Governments: A Study of the U.S. Municipalities," Conference on Emerging Issues in International Accounting 2002 Sponsored by Niagara University, Niagara Falls, Ontario, Canada, August 2002.

"New Management Techniques: An International Comparison," *European Accounting Association Congress 2002, April, Copenhagen.*

"Making Balanced Scorecard Work: Lessons from Two organizations," Conference on Emerging Issues in International Accounting 2001 Sponsored by Niagara University, Niagara Falls, Ontario, Canada, August 2001.

"Enhancing the Effectiveness of Hospital Capital Budgeting Practices" 12th Annual Entrepreneurial Finance and Business Ventures Research Conference, Syracuse University, Syracuse, NY, April 11, 2001.

"Enhancing the Effectiveness of Hospital Capital Budgeting Practices" Conference on Emerging Issues in International Accounting 2000 Co-sponsored by Niagara University and University of Illinois, Niagara Falls, Ontario, Canada, August 2000.

"Management Techniques Implemented by Municipal Administrators: an International Comparison" Conference on Emerging Issues in International Accounting 2000 Co-sponsored by Niagara University and University of Illinois, Niagara Falls, Ontario, Canada, August 2000.

“Survivorship Bias and the Earnings Information Content of Dividend Initiations and Omissions,” 1999 Annual Meeting of the Financial Management Association International, Orlando, Florida, October, 1999.

“Survivorship Bias and the Accounting Earnings Information Content of Dividend Initiations and Omissions: A Study of American Securities,” Conference on Emerging Issues in International Accounting Co-sponsored by Niagara University and University of Illinois, Niagara Falls, NY, August 1999.

“A Survey of Management Techniques Implemented by Municipal Administrators,” Conference on Emerging Issues in International Accounting Co-sponsored by Niagara University and University of Illinois, Niagara Falls, NY, August 1999.

“Process Reengineering: A Survey of American and Canadian Healthcare Executives,” Northeast Regional Meeting of the American Accounting Association in New Hampshire, NY, April 1998.

“The State of Continuous Quality Improvement Efforts in Hospitals,” Northeast Regional Meeting of the American Accounting Association in Binghamton, NY, April 1997.

“The Implementation of Continuous Quality Improvement in American and Canadian Hospitals,” Mid-Atlantic Regional Meeting of the American Accounting Association in Baltimore, MD, April 1997.

“Questioning Techniques and Social Desirability Response Bias in Ethical Scenarios,” Forum of the Annual Meeting of the American Accounting Association in Chicago, Illinois, August 1996.

“A Time-Cost Based Procedure for Rescheduling Job orders,” ACME VI International Conference, Chicago, Illinois, August 1996.

“Questioning Techniques and Social Desirability Response Bias in Ethical Scenarios,” Northeast Regional Meeting of the American Accounting Association in New York City, NY, April 1996.

“Ethical Behavioral Intentions and Defining Issue Tests: A Study of Taiwanese Accounting Students,” The First International conference on Managing in Emerging Markets, Syracuse, New York, 1995.

“The Influence of Moral Reasoning and Dilemma Characteristics on Ethical Judgments in an Integrative Cognitive-Based Model,” Annual Meeting of the American Accounting Association in Orlando, Florida, August 1995.

“Financial Ratio Adjustment: Short-Run Reactions or Long-Run Equilibrium Counterbalance,” Northeast Regional Meeting of the American Accounting Association in Hartford, CT, April 1995.

“A Study of Ethical Behavioral Intentions and Defining Issue Tests in an Integrative Cognitive-Based Model,” Northeast Regional Meeting of the American Accounting Association in Hartford, CT, April 1995.

“Ethical Behavioral Intentions and Defining Issue Tests: A Study of Taiwanese Accounting Students”, The Second International Conference on Contemporary Accounting Issues in Taipei, Taiwan, ROC, July 1995.

“The Importance of Activity Based Costing in the Health Care Industry,” Conference on Health Care Management, University at Albany, State University of New York at Albany, 1993.

“The Usefulness of Cash Flows, Accrual Earnings and Accrual Adjustments: A Security Valuation Study,” Northeast Regional Meeting of the American Accounting Association in New York City, NY, 1990.

## **ACADEMIC DEVELOPMENT:**

### **Courses Taught**

Auditing (Undergraduate)  
Financial Accounting (Undergraduate & Graduate)  
Managerial Accounting (Undergraduate & Graduate)  
Cost Management Systems  
Strategic Accounting Analysis and Planning (Graduate)  
Accounting Information Systems  
Intermediate Accounting

## **HONORS & AWARDS:**

- Honor: Feature article on the Trusted Professional, Vol. 8 no. 5, March 15, 2005, The Newspaper of the New York Society of Certified Public Accountants, Headline: For Students and CPAs, One-on-One Program Opens Doors.
- Listed in the 1998 & 2005 edition of Who's Who Among America's Teachers
- 1998 Researcher of the Year Award, College of Business Administration
- New York State/United University Professions Term Faculty Award, 1995
- New York State/United University Professions Drescher Award, 1994
- Syracuse Representative to the American Accounting Doctoral Consortium, 1984
- Syracuse University Graduate Fellowship, 1981-1982 and 1982-1983
- Beta Gamma Sigma, National Honors Society of Business Students
- Beta Alpha Psi, National Honors Society of Accounting Students

## **NIAGARA UNIVERSITY SERVICE:**

Member of Academic Senate (2006- present)

Member of Senate Executive Committee (2008-present)

Member of Committee on Investigation & Advice (2009-2010)

Chair/Member of Senate Outcome Assessment Committee (2006-2008)

Director of the Center for International Accounting Education and Research, College of Business Administration, Niagara University (2006-present)

Associate Director of the Center for International Accounting Education and Research,  
College of Business Administration, Niagara University (2004-2006)

Program Chair, Emerging Issues in Accounting, Business and Technologies 2005,  
Seventh Annual Accounting Conference (2005)

Member, Task Force on Institutional Resources, Middle State Accreditation (2005- 2006)

Member, the 2005/06 Sabbatical Leave Review Committee, Niagara University

Member of Fiscal Integrity Subcommittee of Self-Study Steering Committee of NCAA  
Certification Program (2002- 2003)

Member of Academic Senate (1998- 2002)

Member of Faculty Athletics Advisory Committee (2001-2005)

Member of Academic Standards, Planning and Support Committee (1999-2002)

Member of Web Advisory Committee (2001-2004)

Member of Outcome Assessment Committee (1998-1999)

Member of University Sub-Committee on Business Process (1997)

Program Chair, Emerging Issues in International Accounting 2002,  
Fourth Annual International Accounting Conference (2002)

Program Chair, Emerging Issues in International Accounting 2001,  
Third Annual International Accounting Conference (2001)

### **College Service (1996 to Present)**

Member of Quality & Assessment Committee, (2006- present)

Member of Curriculum Committee, (2005 – 2006)

Co-Chair of Quality & Assessment Committee, (2004- 2005)

Member of Search Committee, Department of Accounting, (2005- present)

Coordinator of Research and Evaluation, the Business and International Education(BIE)  
Grant awarded to the College of Business Administration (Fall 1999-2002)

Chair of Quality & Assessment Committee, (1999)

Member of Quality & Assessment Committee, (1997-2005)

Area Summer Research Grants Reviewer, (1998-1999)

Member of Standards and Achievement Committee, (1996-1997)

Member of Curriculum & Core Committee, (1996-1997)

**Professional Activities:**

Member of the Higher Education Committee of the New York State Society of Certified Public Accountants (NYSSCPA), (2008- present)

Chair of One-on-One Committee of the New York State Society of Certified Public Accountants, (2004- 2007)

Secretary of Chinese American Accounting Professors Association of North America, (2003-2004)

Reviewer for *Research on Accounting Ethics*, JAI Press Inc. (1998-present)

Reviewer for Conference on Emerging Issues in International Accounting, Sponsored by Niagara University, (2000-present)

Conference Proceedings Editor, Conference on Emerging Issues in International Accounting 2000, Co-sponsored by Niagara University and University of Illinois.

Secretary of Chinese American Accounting Professors Association of North America, (1997-1999)

Moderator, American Accounting Association, Northeast Regional Meeting, April, 1997.

**Conferences/ workshops attended:**

American Accounting Association, Audit Educator's Bootcamp, June 15-17, 2009, Chicago

Third Annual Conference of Business Research Consortium of Western New York, April 4-5, 2008, Niagara University, New York

McGraw-Hill/Irwin Managerial Accounting Symposium, March 22-24, 2007, Atlanta, Georgia

Finding Out How Well Students Are Learning What We Are Teaching: An Introduction to Classroom Assessment, 2006 CCTL Conference, October 25, 2006, Niagara University, New York

Reaching and Teaching the Millennial Student, 2005 CCTL Conference, March 11, 2005 (11.00 a.m. – 3:00 p.m.), Niagara University, New York

2004 CPA Technology Summit, November 17, 2004, Best Western on the Avenue, Buffalo, New York

Mastering the Basics of Microsoft Excel, July 16, 2004, Holiday Inn Select, Rockhurst University Continuing Education Center, 6 contact hours

Women Leadership Seminar – Leadership Doesn't Just Happen, November 5, 2004,  
Niagara University, New York,

PwC University for Faculty, July 6-July 9, 2004, Merrill Lynch Conference & Training  
Center, Plainsboro, NJ

Assessment Seminar, AACSB, April 30-May 2, 2004, Niagara, New York

**PROFESSIONAL MEMBERSHIPS:**

Member, New York State Society of Certified Public Accountants

Member, American Accounting Association

Member, Institute of Management Accountants