

# Ian Burt, PhD, CPA

## Curriculum Vitae

Associate Professor of Accounting  
College of Business Administration  
Niagara University, NY

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## EDUCATION

**2014** Doctor of Philosophy (Ph.D.) Accounting  
School of Finance and Accounting, University of Waterloo, Waterloo, Ontario

**2006** Masters in Accounting – Accounting and Information Systems  
Michigan State University, East Lansing, Michigan - GPA 3.8  
Awarded the Arthur H. Carter Scholarship

**2001** Bachelor of Science – Applied Economics and Business Management  
Cornell University, Ithaca, New York  
Sphinx's Head Honor Society  
Awarded the Ruth Herzog and Albert Flegenheimer Memorial Fund Scholarship

## PROFESSIONAL ACCREDITATION

**2008** Certified Public Accountant – New York State

## RESEARCH

### Published Papers:

Burt, I. (2016). An understanding of the differences between internal and external auditors in obtaining information about internal control weaknesses. *Journal of management accounting research*, 28(3), 83-99. (Acceptance rate 20%). Cited – 14 times.

Burt, I., Smith, J., & Gentile, M. (2019). The Role of Activity Based Accounting in Athletic Departments: Theory, Research Questions, and an Empirical Test. *BRC Academy Journal of Business*, Volume 9 (1).

Burt, I., Libby, T., and Presslee A. (2019). The Effects of the Availability for Ex-post Goal Adjustment and Social Identity with a Superior on Subordinates' Effort Intensity. *Journal of management accounting research*. (Acceptance rate 20%).

Burt, I. and Libby, T. (2021). Organizational identity, professional identity salience and internal auditors' assessments of the severity of internal control concerns. *Managerial Auditing Journal*.

Burt, I., Thorne, L., and Walker, J. (2023) Reference points, Mental Accounting, and Taxpayer

compliance: Insights from a field study. *Advances in Accounting Behavioral Research*, Volume 26, 137-165.

**Published Cases:**

Burt, I., Gunz, S., & McCutcheon, J. (2014). Warning Lights on the Dashboard. *Accounting Perspectives*, 13(3), 189-195. (Acceptance rate 21%),

Burt, I., and Huo, K. (2019). Grand River University Water Buffalos: Activity Based Costing of University Sports. *Ivey Publishing*.

**Published Chapters:**

Burt, I and Hampton C. (2017) Chapter 24: Moderation and Mediation in Behavioural Accounting Research. *The Routledge Companion to Behavioural Accounting Research*. Routledge.

Burt, I (2018) Chapter 11: Long-term Assets in Principles of Accounting, Volume 1: Financial Accounting. Openstax, Rice University.

**Submitted Papers:**

*It Takes a Village: Women's Careers in NCAA Coaching* (with Galina Boiarintseva and Mirit Grabarski). Submitted to Equality, diversity and inclusion: An international journal, April 2025.

**Working Papers:**

*Effects of Tax law changes on tax liability and tax refunds* (with Amy Barg and Hai Ta). Presented at BRC 2019.

*Taxpayers' involvement in tax spending and the effects on their perception and compliance*  
Present at IVBEC 2023

**Research Grants:**

**2012** Awarded CICA/CAAA research grant for:

*The Effect of Superior's Subjective Target Adjustment and Social Identity on Subordinate Performance* (Theresa Libby and Adam Presslee at the University of Waterloo)

**Research Interests:**

Judgment and decision-making behavior of employees during the audit; corporate governance; internal control systems and the internal audit function, management tools used in athletic departments and ethics in tax.

**RESEARCH PRESENTATIONS**

**2023** International Vincentian Business Ethics Conference, Dublin, Ireland.  
*Barriers for Women in Coaching NCAA*

## *Tax Nudges*

**2022** Mid-west Business Administration Association Annual meeting, Chicago, Illinois  
*Barriers for Woman in NCAA*

**2019** Business Research Consortium of Western New York, Niagara Falls, New York  
*Effects of Tax law changes on tax liability and tax refunds*

**2018** CAAA Annual Meeting, Calgary Canada  
*Referent Points and Taxpayers Compliance: Insights into Taxpayers' risk Preferences for Honest Reporting*

**2018** AAA Annual Meeting, Washington DC.  
*Referent Points and Taxpayers Compliance: Insights into Taxpayers' risk Preferences for Honest Reporting*

**2018** Southern Ontario Behavioural Decision Research Conference, Toronto Canada  
*The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses*

**2017** CAAA Annual Meeting, Montreal, Canada  
*The Role of Activity Based Accounting in Athletic Departments: Theory, Research Questions, and an Empirical Test*

**2017** AAA Audit Mid-Year, Orlando, Florida  
*The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses*

**2017** Southern Ontario Behavioural Decision Research Conference, Kingston Ontario Canada  
*Referent Points and Taxpayers Compliance: Insights into Taxpayers' risk Preferences for Honest Reporting*

**2016** International Vincentian Business Ethics Conference, Buffalo, NY  
*Does Activity Based Costing have a place in Intercollegiate Athletic Departments?*

*Referent Points and Taxpayers Compliance: Insights into Taxpayers' risk Preferences for Honest Reporting*

**2016** AAA Annual Meeting, New York, NY  
*The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses*

**2016** CAAA Annual Meeting, St. John, Canada  
*The Impact of Organizational Identity and Professional Norm Salience on Internal Auditors' Assessments of Internal Control Weaknesses*

**2016** Business Research Consortium of Western New York, Niagara Falls, New York  
*Does Activity Based Costing have a place in Intercollegiate Athletic Departments?*

**2016** Southern Ontario Behavioural Decision Research Conference, London, Canada  
*An Understanding of the Differences between Internal and External Auditors in Obtaining Information about Internal Control Weaknesses.*

**2015** EAA Annual Meeting, Glasgow, Scotland  
*An Understanding of the Differences between Internal and External Auditors in Obtaining Information about Internal Control Weaknesses*

*The Effects of the Availability for Ex-post Goal Adjustment and Social Identity with a Superior on Subordinates' Effort Intensity*

**2015** CAAA Annual Meeting, Toronto, Canada  
*An Understanding of the Differences between Internal and External Auditors in Obtaining Information about Internal Control Weaknesses*

**2015** AAA Annual Meeting, Chicago, Illinois  
*An Understanding of the Differences between Internal and External Auditors in Obtaining Information about Internal Control Weaknesses*

**2015** International Conference on Teaching and Learning, Niagara University  
*The Buddy System*

**2014** AAA Annual Meeting, Atlanta, Georgia  
*The Effects of the Availability for Ex-post Goal Adjustment and Social Identity with a Superior on Subordinates' Effort Intensity*

**2014** CAAA Annual Meeting, Edmonton, Alberta  
*The Effects of the Availability for Ex-post Goal Adjustment and Social Identity with a Superior on Subordinates' Effort Intensity*

**2012** University of Waterloo Graduate Student Research Conference  
*The Effects of Organizational Identity and Supervisor Communication Style on an Individual's Willingness to Share Information*

**2011** School of Finance and Accounting PhD presentations, Waterloo, Ontario  
*The Effects of Organizational Identity and Supervisor Communication Style on an Individual's Willingness to Share Information*

## **ACADEMIC SERVICE**

### **2018-PRESENT**

- 2018** Discussant, AAA Annual Meeting, Washington DC
- 2018** Discussant, CAAA Annual Meeting, Calgary Canada
- 2017** Discussant, CAAA Annual Meeting, Montreal, Canada
- 2017** Reviewer, AAA Audit Mid-Year, Orlando, Florida
- 2016** Discussant, CAAA Annual Meeting, St. Johns, Canada
- 2016** Discussant, AAA Annual Meeting, New York, NY
- 2015** Discussant, AAA Annual Meeting, Chicago, Illinois
- 2015** Reviewer, AAA Management account section
- 2014** Reviewer, AAA Management account section
- 2014** Discussant, AAA Annual Meeting, Atlanta, Georgia
- 2014** Reviewer, AAA Management account section, Orlando, Florida
- 2013** Discussant, AAA Annual Meeting, Anaheim, California
- 2012** Discussant, AAA Annual Meeting, Washington, DC

## **CONFERENCE PARTICIPATION**

- 2023** International Vincentian Business Ethics Conference
- 2022** Mid-west Business Administration Association Annual meeting
- 2019** Business Research Consortium of Western New York, Niagara Falls, New York
- 2018** CAAA Annual Meeting, Calgary Canada
- 2018** AAA Annual Meeting, Washington DC.
- 2018** Southern Ontario Behavioural Decision Research Conference, Toronto Canada
- 2017** CAAA Annual Meeting, Montreal, Canada
- 2017** Southern Ontario Behavioural Decision Research Conference, Kingston Ontario Canada

- 2017** AAA Audit Mid-Year, Orlando, Florida
- 2016** International Vincentian Business Ethics Conference, Buffalo, NY
- 2016** AAA Annual Meeting, New York, NY
- 2016** CAAA Annual Meeting, St. John, Canada
- 2016** Business Research Consortium of Western New York
- 2016** Southern Ontario Behavioural Decision Research Conference
- 2015** AAA Annual Meeting, Chicago, Illinois
- 2015** CAAA Annual Meeting, Toronto, Canada
- 2015** EAA Annual Meeting, Glasgow, Scotland
- 2014** AAA Annual Meeting, Atlanta, Georgia
- 2014** CAAA Annual Meeting, Edmonton, Alberta
- 2013** AAA Annual Meeting, Anaheim, California
- 2013** Centre for Accounting Ethics Symposium, Toronto, Ont.
- 2012** AAA Annual Meeting, Washington, DC
- 2012** Southern Ontario Behavioural Decision Research Conference, Waterloo, Ont
- 2011** Symposium on Information Integrity and Information Systems Assurance, Toronto, Ont
- 2011** CAAA- Auditing Educators' Conference, Toronto, Ont

## **ACADEMIC EMPLOYMENT**

- 2019-Present** Grading Expert: Smartly
- 2018** Content Expert: Openstax OER
- 2018-Present** Journal Reviewer: Accounting Perspectives
- 2018-Present** Content Expert: Lyryx OER

<b>2015</b>	Instructor:	St. John Fischer University Internal Controls Graduate level course
<b>2013-Present</b>	Full Time Faculty:	Niagara University
<b>2013</b>	Instructor: Course:	January 2013 – University of Waterloo Managerial Accounting
<b>2012</b>	Co-instructor: Course:	w/ Linda Robinson Forensic Accounting
<b>2011-2012</b>	Research Assistant:	w/ Theresa Libby
<b>2010-2011</b>	Research Assistant:	w/James Wainberg

## **PROFESSIONAL EMPLOYMENT**

<b>2009-2010</b>	Accountant	McMaster University, Hamilton, Ontario
<b>2008-2009</b>	Senior Auditor	Cornell University, Ithaca, New York
<b>2007-2008</b>	Staff Accountant	Sciarabba Walker and Co, LLP, Ithaca, New York
<b>2002-2005</b>	Financial Advisor	TD Canada Trust, Toronto, Ontario

## **ACADEMIC AWARDS & HONORS**

<b>2019</b>	Researcher of the Year, College of Business
<b>2017</b>	Researcher of the Year, College of Business
<b>2016</b>	Teacher of the Year, College of Business
<b>2014</b>	Institute of Internal Auditors Research Foundation's Michael J. Barrett Doctoral Dissertation Award.
<b>2014</b>	Canadian Public Accounting Board's Keith Boocock Doctoral Scholarship.
<b>2013</b>	John Waterhouse Scholarship to support dissertation research.
<b>2010-2014</b>	University of Waterloo Faculty of Arts Graduate Scholarship

- 2010-2012** President's Graduate Scholarship
- 2010-2012** President's Graduate Scholarship Matching from department of ARTS
- 2010-2012** Ontario Graduate Scholarship
- 2005-2006** Arthur H. Carter Scholarship
- 1998-2000** Ruth Herzog and Albert Flegenheimer Memorial Fund Scholarship

### **ACADEMIC MEMBERSHIPS**

Canadian Academic Accounting Association (CAAA)

American Accounting Association (AAA)

European Accounting Association (EAA)

### **PERSONAL ACTIVITIES**

- 2013-present** Coach of Niagara University Junior Purple Eagles youth organization
- 2000-present** Sphinx Head Honor Society
- 2013-present** Volunteer Income Tax Assistance program Coordinator
- 2023-present** Academic advisor Niagara University NCAA Men's Ice Hockey
- 2023-present** Goalie Coach Niagara University ACHA Men's Ice Hockey
- 2013-2023** Volunteer Goalie Coach Niagara University NCAA Men's Ice Hockey
- 2006-2008** Volunteer Goalie Coach Cornell Men's Ice Hockey
- 1997-2001** Cornell Varsity Athlete  
Awarded the Sam Woodside Award for Career Improvement
- 2005** Coast-to-Coast Charity Bicycle Ride  
Raised over \$25,000 for Cancer Research