

William E. Wilcox
University of Northern Colorado
Monfort College of Business
(970) 351-1249
Email: william.wilcox@unco.edu

Education

PhD, University of Nebraska - Lincoln, 1997.
Area of Study: Accounting

MPA, University of South Dakota, 1992.
Area of Study: Accounting

BS, Iowa State University, 1986.
Area of Study: Agricultural Studies

Professional Academic Experience

Associate Professor, Graduate Faculty Member, University of Northern Colorado. (2009 - Present).

Associate Professor, Graduate Faculty Member, Bradley University, Department of Accounting. (1999 - 2009).

Assistant Professor, Graduate Faculty Member, University of South Dakota, Division of Accounting and Business Law. (1997 - 1999).

Graduate Teaching Assistant, University of Nebraska - Lincoln, School of Accountancy. (1993 - 1997).

Lecturer, University of Nebraska - Kearney, Department of Accounting & Finance. (1992 - 1993).

Assistant County Supervisor, Farmers Home Administration. (1986 - 1991).

Licensures and Certifications

Certified Public Accountant-Licensed. (2012 - Present).

Certified Public Accountant-Registered. (2006 - January 1, 2012).

Certified Public Accounting-not licensed. (1992 - January 1, 2006).

RESEARCH, SCHOLARSHIP, AND CREATIVE WORKS

Publications

Juried

Journal Article

Accepted

Jares, T. E., Wilcox, W., Cahalan, R., Dickey, G. (2019). An Examination of the Effectiveness of Online Adaptive Learning Technologies. *Accounting Educators' Journal*, XXIX(Edition 1), 61-80.

Published

Newmark, R. I., Dickey, G., Wilcox, W. (2018). Agility in audit: Could scrum improve the audit process? *Current Issues In Auditing*, 12(1), A18 - A28.. DOI: 10.2308/ciia-52148

Wilcox, W., Cahalan, J. R., Bedsaul, T. (2018). How the "385" Treasury Regulations are Impacting Multinational Corporation's Treasury Function. *The CPA Journal*, LXXXVIII(1), pp. 50-55.

Wilcox, W., Cahalan, J. R., Dickey, G., Bedsaul, T. (2017). Treasury Regulation 385: What it Means for Multinational Corporations. *Journal of Taxation and Regulation of Financial Institutions*, 31(1), 23-33.

Wilcox, W. E., Cahalan, R., Wilcox, M. V. (2017). IRS Notice 2014-7: Issues for Home Healthcare Agencies. *Practical Tax Strategies*, 98(5), 193-198.

Wilcox, W., Wilcox, M. V., Jares, T. E. (2014). Does Being Green Result in Improved Financial Performance? *Journal of Business and Behavioral Sciences*, 26(1), 155-167.

Jares, T. E., Wilcox, W., Allen, G., Lynch, R. (2014). Correlates of the ETS Field Test in Business-Grades and Choice of Major. *International Journal of Education Research*.

Wilcox, W., Park, Y., Berry, K. (2011). Does Conservatism Affect the Value Relevance of Discretionary Accounting Disclosures. *Journal of Business and Accounting*, 4.

Wilcox, W., Horvath, P., Griffis, S., Autry, C. (2011). A Markov Model of Liquidity Effects in Reverse Logistics Processes: The Effects of Random Volume and Passage. *International Journal of Production Economics*, 129(1), 86-101.

Wilcox, W., Berry, K., Park, Y., Raiborn, M. (2010). The effect of earnings characteristics on firms' discretionary disclosure decisions. *International Journal of Accounting and Finance*, 2(2), 131-155.

Wilcox, W., Berry, K., O'Bryan, D., Quirin, J. (2010). The Relevance of Discretionary Disclosures: Predictive Value Versus Feedback Value. *Journal Of Business And Economics Research*, 8(3), 1-12.

Wilcox, W., Horvath, P., Autry, C. (2005). Liquidity Implications of Reverse Logistics for Retailers: A Markov Chain Approach. *Journal Of Retailing*, 81(3), 191-203.

Jackson, S., Mauldin, E., Wilcox, W., Kruse, D. (2004). The Effect of Corporate Restructuring Charges on Employer Contributions to Profit Sharing Plans. *Journal of Accounting and Public Policy*, 23, 347-378.

Wilcox, W., Berry, K., Wright, C. (2004). The Relative Information Content of the Components of the Reserve Disclosures: Reserve Quantities vs the Standardized Measure. *Journal of Accounting and Public Policy*, 1(3), 267-287.

Wilcox, W., Ragothaman, S., Davies, T. (2003). Garbage In, Garbage Out, Waste Disposal Inc.: An Audit Case. *Issues in Accounting Education*, 18(3), 307-316.

Jackson, S., Wilcox, W., Strong, J. (2002). Do Initial Public Offering Firms Understate the Allowance for Bad Debts? *Advances in Accounting*, 19, 89-118.

Wilcox, W., Nix, P. E., de Magalhaes, R. (2002). The Management of Research and Development and the Relevance of Financial Accounting. *Journal Of Applied Business Research*, 18(1), 95-100.

Jackson, S., Wilcox, W. (2000). Do Managers Grant Sales Price Reductions to Avoid Losses and Declines in Earnings and Sales. *Quarterly Journal of Finance and Accounting*.

Wilcox, W., Davies, T., Carpenter, J., Moen, D. (2000). Revisiting AECC Position Statement No. One - Stakeholder Perspectives. *Journal of Accounting and Finance Research*, 7(5), 8-17.

Quirin, J., O'Bryan, D., Wilcox, W. (1999). The Corroborative Relation Between Earnings and Cash Flow Information: Revisited. *Quarterly Journal of Finance and Accounting*.

Wilcox, W., Quirin, J., O'Bryan, D., Hasan, T. (1998). An Examination of the Effects of Typical Versus Atypical Errors in Auditor Performance. *Journal of Business and Behavioral Sciences*, 4(1), 161-174.

Conference (Full Paper) Proceeding

Published

Park, Y., Wilcox, W., Berry, K. (2011). *Does Conservatism Affect the Value of Discretionary Accounting Disclosures*. American Society of Business & Behavioral Sciences.

Roberts, J., Wilcox, M., Wilcox, W. (2010). *A Primer in Information Technology Sustainable Development*. 2011 International Conference of the Association of Global Management Studies,.

Wilcox, W., Jackson, S. (2000). *Do Managers Grant Sales Price Reductions to Avoid Losses and Declines in Earnings and Sales*. American Accounting Association.

Wilcox, W., Carpenter, J., Davies, T., Moen, D. (2000). *The CPA Vision Project: Practitioner Perspectives on Core Competencies*. American Academy of Accounting and Finance.

Wilcox, W., Carpenter, J., Davies, T., Moen, D. (2000). *The Primary Attributes of Accounting Graduates: When Should They Be Taught in the Classroom*. American Society of Business & Behavioral Sciences.

Wilcox, W., Davies, T., Carpenter, J., Moen, D. (1999). *Accounting Students' Perceptions of Important Traits*. Las Vegas, NV: American Society of Business & Behavioral Sciences.

Wilcox, W., Jackson, S., Strong, J. (1999). *Do Initial Public Offering Firms Understate the Allowance for Bad Debts?*. Atlanta, GA: American Accounting Association.

Wilcox, W., Davies, T., Carpenter, J., Moen, D. (1999). *The CPA Vision Project: Practitioner Perspectives on Core Values and Competencies*. Decision Science Institute.

Wilcox, W., Quirin, J., O'Bryan, D. (1998). *A Fundamental Valuation of Corporate R&D: Empirical Evidence for the Pharmaceutical Industry*. Las Vegas, NV: American Society of Business & Behavioral Sciences.

Wilcox, W., Weisel, J., Jorgensen, R. (1998). *Principles of Accounting vs. Corporate Finance: Who's Doing What with Discounted Cash Flows?*. American Academy of Accounting and Finance.

Wilcox, W., Davies, T., Carpenter, J., Moen, D. (1998). *Revisiting AECC Position Statement No. One - Stakeholder Perspectives*. American Academy of Accounting and Finance.

Wilcox, W., Jorgensen, R., Quirin, J. (1998). *The Market's Reactions to Firms' Disclosure Strategy Changes*. Las Vegas, NV: American Society of Business & Behavioral Sciences.

Instructor's Manual

Published

Wilcox, W., Carpenter, J., Davies, T., Moen, D. (2000). *A Learning Theory Application to the Teaching of Accounting* (5th ed., vol. 8, pp. 7-16). Journal of Accounting and Finance Research.

Non-juried

Journal Article

Published

Kerr, S., Gillett, J., Sandoz, N., Wilcox, W. (2009). International Financial Reporting Standards: Impact on Professional Financial Statement Users. --- *Petition removed* --, 24(5), 3-8.

O'Bryan, D., Berry, K., Quirin, J., Wilcox, W. (2000). The Relative Information Content of the Components of the Reserve Quantity Disclosure. --- *Petition removed* ---, 19(2), 62-78.

O'Bryan, D., Quirin, J., Berry, K., Wilcox, W. (1999). Forecasting Cash Flow from Operations: New Evidence. --- *Petition removed* ---.

Professional Presentations

Invited

Non-juried

Wilcox, W. (Presenter), Dickey, G. (Presenter), Accounting Program Advisory Committee Fall 2017, "Could Scrum Improve the Audit Process," Denver, CO. (November 2, 2017).

Not Invited

Juried

- Dickey, G. (Author), Jares, T. E. (Author), Wilcox, W. (Author), Cahalan, J. R. (Author & Presenter), American Accounting Association's (AAA) Southeast Regional Meeting, "An examination of the effectiveness of online adaptive learning technologies," American Accounting Association, Greenville, SC. (April 20, 2018).
- Wilcox, W. E. (Author & Presenter), Cahalan, J. R., Dickey, G., Academy of Business Research Fall 2017, "Mandatory Auditor Rotation: An Analysis of Comment Letters and Panel Statements," Las Vegas, NV. (October 2, 2017).
- Wilcox, W. E. (Author), Jares, T. E., Cahalan, J. R., Academy of Business Research Fall 2017, "The Benefits of Adaptive Learning," Las Vegas, NV. (October 2, 2017).
- Allen, G., Jares, T., Lynch, R., Wilcox, W., "Academic and Demographic Correlates with the Major Field Test in Business Administration," International Academy of Business and Public Administration Disciplines, Orlando, Florida. (2013).
- Wilcox, W., Wilcox, M., Jares, T., "Does Being Green Result in Improved Financial Performance?," American Society of Business & Behavioral Sciences, Las Vegas, Nevada. (2012).
- Jares, T., Wilcox, W., Lynch, R., Wilcox, M., "The ETS Major Field Test in Business-Are We Adding Value," Academic and Business Research Institute, Las Vegas, Nevada. (2012).
- Wilcox, W., Horvath, P., Autry, C., "Total Cost of Ownership: The Importance of Reverse Logistics Activities," American Society of Business & Behavioral Sciences, Las Vegas, Nevada. (2006).
- Wilcox, W., Horvath, P., Autry, C., "The Impact on Firm Value from Reverse Logistics Activities," American Society of Business & Behavioral Sciences, Las Vegas, Nevada. (2005).
- Wilcox, W., Autry, C., Horvath, P., "The Reverse Logistics Decision Process: Differential Implications for Activity-Based Management," International Academy of Business and Public Administration Disciplines, Tunica, Mississippi. (2004).
- Wilcox, W., Park, Y., "Accounting Conservatism and the Value Relevance of Accounting Information," American Society of Business & Behavioral Sciences, Las Vegas, Nevada. (2002).
- Wilcox, W., Jackson, S., Mauldin, E., Kruse, D., "The Effect of Corporate Restructuring Charges on Employer Contributions to Profit Sharing Plans," American Accounting Association, Atlanta, Georgia. (2001).
- Wilcox, W., Jackson, S., "Do Managers Grant Sales Price Reductions to Avoid Losses and Declines in Earnings and Sales?," American Accounting Association, Philadelphia, Pennsylvania. (2000).
- Wilcox, W., Berry, K., O'Bryan, D., Quirin, J., "The Effect of Discretionary Disclosures on Relevant Accounting Information," American Academy of Accounting and Finance, New Orleans, Louisiana. (2000).

Non-juried

- Wilcox, W., "Provided management training for distribution network of the Colson Associates Group in Chicago. It was a two day seminar conducted with Mitch

Raiborn, Bradley University., " Colson Associates Group, Chicago, Illinois. (2010).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2009).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2008).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2007).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2006).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2005).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2004).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2003).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2002).

Wilcox, W., "5 Day seminar in basic financial and management accounting for business managers of the divisions of The Marmon Group, Inc. Co-presenter with Mitchell Raiborn, Accounting Professor at Bradley University.," The Marmon Group, Inc, Chicago, Illinois. (2001).

Research in Progress

"Benefits of Adaptive Learning Technology" (Writing Results).

This study examines the benefits associated with Adaptive Learning Technology in business classes. The study examines students' examination performance and responses about the benefits provided by LearnSmart, an adaptive learning technology utilized by Pearson publishing.

"Mandatory Auditor Rotation: An Analysis of Comment Letters" (Writing Results).

This study evaluates the different respondents to proposed mandatory auditor rotation. By partitioning the respondents into the various categories, the study attempts to evaluate if different groups responded depending on the changing opportunities associated with mandatory auditor rotation.

CONTRACTS, FELLOWSHIPS, GRANTS AND SPONSORED RESEARCH

Funded

Wilcox, W. E. (Co-Principal), Jares, T. E. (Co-Principal), "MCB Summer Research Grant," Sponsored by MCB, University of Northern Colorado, \$3,000.00. (June 1, 2015).

Wilcox, W., "MCB Summer Research Grant," University of Northern Colorado, \$4,000.00. (2012).

Wilcox, W., "Foster College of Business Grant," University of Northern Colorado. (2003).

Wilcox, W., "Caterpillar Fellowship." (2000).

TEACHING

Teaching Experience

University of Northern Colorado

Courses Taught:

BAAC 220, Principles of Accounting I, 11 courses. 3.00 credit hours.

BAAC 221, Principles of Accounting II, 10 courses. 3.00 credit hours.

BAAC 301, Survey of Accounting, 1 course. 3.00 credit hours.

BAAC 320, Intermediate Accounting I, 8 courses. 3.00 credit hours.

BAAC 321, Intermediate Accounting II, 7 courses. 3.00 credit hours.

BAAC 323, Cost and Managerial Accounting I, 1 course. 3 credit hours.

BAAC 420, Accounting Theory and Research, 2 courses. 3.00 credit hours.

BAAC 421, Advanced Accounting, 10 courses. 3.00 credit hours.

BAAC 422, Accounting Directed Studies, 3 courses. 3.00 credit hours.

BAAC 427, Governmental and Institutional Accounting, 2 courses. 3 credit hours.

BAAC 492, Internship in Accounting, 1 course. 3.00 credit hours.

BAAC 521, Financial Reporting & Communications, 11 courses. 3.00 credit hours.

BAAC 527, Governmental and Institutional Accounting, 2 courses. 3 credit hours.

BAAC 622, Independent Research Directed Studies, 13 courses. 3.00 credit hours.

MBA 610, Managerial Accounting, 6 courses. 3.00 credit hours.

MUS 694, Master's Recital, 1 course. 2.00 credit hours.

SERVICE

University Service

Committee Chair, Faculty Perceptions of Administrators Committee. (August 15, 2014 - May 15, 2017).

Committee Member, Faculty Perceptions of Administrators Committee. (August 15, 2012 - August 15, 2014).

Committee Member, Foster College of Business Administration Graduate Committee. (2000 - 2008).

Committee Member, Library Committee. (1999 - 2008).

Committee Member, Foster College of Business Administration Committee on University Resources. (2006).

Committee Member, Foster College of Business Administration University Provost Search Committee. (2006).

Committee Member, Foster College of Business Administration Dean Evaluation Committee. (2004).

Committee Member, University Senate. (2003).

Committee Member, University Sanate. (2002).

Committee Member, Foster College of Business Administration Internet Course Transfer Committee. (2000).

College Service

Committee Member, General Faculty Meetings. (September 1, 2013 - Present).

Committee Member, Faculty Affairs Committee. (August 15, 2016 - May 15, 2017).

Committee Member, Accreditation Committee, Monfort College of Business. (August 15, 2015 - May 15, 2017).

Committee Member, Faculty Affairs Committee. (September 1, 2014 - August 31, 2015).

Committee Member, Student Affairs Committee. (September 1, 2013 - August 31, 2014).

Committee Member, Global Programs Committee. (September 1, 2012 - August 31, 2014).

Committee Member, MCB General Faculty Meeting. (September 1, 2010 - August 31, 2013).

Committee Member, Student Affairs. (September 1, 2010 - August 31, 2013).

Committee Member, MCB General Faculty Meetings. (September 1, 2008 - August 31, 2010).

Other Institutional Service Activities, Bradley University's Small Business Development Center. (2000).

Department Service

Program Coordinator, Accounting Assurance of Learning. (August 15, 2015 - Present).

Committee Member, Dept of Accounting & CIS. (January 1, 2013 - Present).

Committee Chair, Accounting Scholarship Committee. (August 31, 2011 - Present).

Committee Member, Accounting Program. (September 1, 2009 - Present).

Chairperson, Interim Chair of the Accounting and CIS Department. (August 15, 2018 - December 31, 2018).

Committee Chair, Accounting Search. (November 15, 2014 - March 1, 2017).

Program Director, Masters in Accounting Program. (January 1, 2013 - May 31, 2015).

Committee Member, Accounting Advisory Board. (September 1, 2011 - August 31, 2012).

Committee Chair, Accounting Curriculum Financial Sub-Committee. (September 1, 2011 - August 31, 2012).

Committee Member, School of Accounting & CIS. (September 1, 2009 - August 31, 2011).

Faculty Advisor, Beta Alpha Psi. (2005).

Committee Member, Accounting Department High School Contest (ad hoc committee). (2004).

Committee Member, Accounting Department Principles of Accounting Requirements (ad hoc committee). (2004).

Faculty Advisor, Beta Alpha Psi. (2004).

Faculty Advisor, Bradley University Circle K International Chapter. (2003).

Faculty Advisor, Bradley University Circle K International Chapter. (2002).

Faculty Advisor, Beta Alpha Psi. (2001).

Other Institutional Service Activities, Visit Days for Prospective Students. (2001).

Program Service

Faculty Advisor, Masters of Accounting. (May 31, 2015 - Present).

School Service

Committee Member, Faculty Affairs Committee. (August 15, 2019 - Present).

Professional Service

Reviewer, Ad Hoc Reviewer, Journal of Business and Economics Research. (January 1, 2015 -

December 31, 2016).

Continuing Professional Education Coordinator, Council of Petroleum Accountants Societies, Denver, Colorado. (August 15, 2013 - August 15, 2015).

Other Professional Service Activities, Becker Conviser Review. (2000 - 2009).

Reviewer, Ad Hoc Reviewer, Journal of Accounting and Finance Research. (1999).

Public/Community Service

Board Member, Alexander Home Healthcare LLC, Windsor, Colorado. (January 6, 2014 - Present).

DEVELOPMENT ACTIVITIES ATTENDED

Other Professional Development, American Institute of CPAs, Greeley, Colorado. (2011).

Seminar, Teaching Effectiveness Seminar, Peoria, Illinois. (2003).

Seminar, Arthur Andersen New Faculty Consortium, St. Charles, Illinois. (1998).

AWARDS AND HONORS

Teaching

Caterpillar New Faculty Award. (2004).

PROFESSIONAL MEMBERSHIPS

Colorado Petroleum Accountants Society (COPAS). (2012 - Present).

American Accounting Association. (1997 - May 15, 2010).