

Paul W. Polinski, Ph.D., CPA

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EDUCATION

Ph.D. in Accountancy, University of Alabama, May 2000. Dissertation: “The Role of Accounting Principles in Detecting Earnings Management.”

B.B.A. in Accounting, University of Wisconsin-Whitewater, May 1987.

ACADEMIC EXPERIENCE

Florida State University	Assistant Lecturer, August 2018 to August 2022. Associate Lecturer, August 2022 to present.
University of Washington-Bothell	Senior Lecturer, September 2015 to June 2018.
University of Illinois	Lecturer, August 2008 to August 2015.
Case Western Reserve University	Assistant Professor, January 2002 to June 2006.
Louisiana State University	Assistant Professor, August 2000 to December 2001. Instructor, August 1998 to August 2000.

RESEARCH AND TEACHING INTERESTS

Teaching interests include financial accounting (especially for complex transactions), forensic accounting, and auditing, including the impacts of technology on them. Research interests include financial reporting and auditing standards, the standard-setting process, audit quality, and other audit market-related issues.

PUBLISHED WORKS

Earley, Christine, Karen Hooks, Jennifer Joe, Paul Polinski, Zabihollah Rezaee, Pamela Roush, Kerri-Ann Sanderson, and Yi-Jing Wu. “The Auditing Standards Committee of the Auditing Section of the American Accounting Association’s Response to the International Auditing and Assurance Standards Board’s Invitation to Comment: Enhancing Audit Quality in the Public Interest.” *Current Issues in Auditing*, Spring 2017, Volume 17 Issue 1, pp. C1-C25.

Anderson, Urton, Marcus Doxey, Marshall Geiger, Willie Gist, Diane Janvrin, and Paul Polinski. “Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on FASB Exposure Draft of Proposed Accounting Standard Update Notes to Financial Statements (Topic 235): Assessing Whether Disclosures Are Material.” *Current Issues in Auditing*, Fall 2016, Vol. 10 Issue 2, pp. C1-C9.

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McHugh, Marion and Paul Polinski. "Bellwether Garden Supply: Revising Purchase and Disbursement Processes and Controls in the Implementation of a New Accounting Application." *Accounting Information Systems Educators Journal*, 2014, Volume 9, Number 1, pp. 14-24.

McHugh, Marion and Paul Polinski. "Audit Firm Changes Post Sarbanes Oxley: Impact on the Market for Public Company Audits." *The CPA Journal*, May 2012, Volume 82, pp. 24-31.

Louwers, Tim, Paul Polinski, and Bob Richardson. "Defending Your Shop against Outsourcing Attacks." *New Perspectives on Healthcare Auditing*, Winter 2000, Volume 19, Number 1, pp. 5-8.

Robbins, Walt and Paul Polinski. "Financial Reporting by Nonprofits: A Comparative Analysis of Current Practice and SFAS no. 117." *National Public Accountant*, October 1995, pp. 29-33.

Robbins, Walt, Richard Turpin and Paul Polinski. "Economic Incentives and Accounting Choice Strategy by Nonprofit Hospitals." *Financial Accountability and Management*, August 1993, pp. 159-175.

WORK IN PROGRESS

Operating Activity Ratio Analysis using Cash Flow Disclosures. This project models and analyzes expanded operating activity-style ratios (*e.g.*, turnover ratios) potentially providing more powerful signals of operating accruals quality due to potential inclusion of disaggregated operating cash flow disclosures. Status: re-designing formal analysis and revising working paper.

TEACHING EXPERIENCE

<u>University</u>	<u>Courses Taught</u>
Florida State University	Accounting Theory (MAcc level course) Forensic Accounting (MAcc level course) Financial Accounting and Reporting I, II, and III
University of Washington-Bothell	Financial Reporting and Analysis (MBA course) Corporate Financial Reporting (MS Accounting course) Intermediate Accounting 1 and 3 Auditing Theory and Practice Accounting Information Systems Cost Accounting
University of Illinois	Financial Reporting Standards (Masters-level course) Accounting Institutions and Regulation (Junior-level second semester financial reporting course) Fundamentals of Accounting (Non-majors introduction course including financial and managerial accounting)

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Case Western Reserve University	Corporate Reporting II (Intermediate financial course) Management Accounting (non-majors course) Managing Costs (Cost accounting course) Introduction to Financial Accounting Accounting Information Systems Financial Control Systems (MBA management accounting)
Louisiana State University	Accounting Information Systems Financial Reporting Systems (Masters-level systems class)

PROFESSIONAL EXPERIENCE

Grant Thornton LLP Senior Manager Public Policy and Strategy Group June 2006 to August 2008	<ul style="list-style-type: none">- Researched the audit market pre- and post-Sarbanes-Oxley to both support the firm's market strategy formulation efforts and inform the firm's policy positions on audit market concentration and the reporting of auditor changes to the SEC- Helped to write firm comment letters and internal documents related to the Treasury ACAP and SEC CIFR committees- Participated in the Large firm topic review of the U.S. GAAP XBRL 1.0 financial reporting taxonomy, and represented the firm on the AICPA's XBRL Assurance Task Force- Participated in and helped to organize a roundtable series with firm professionals and members of the academic community on audit quality issues
BNSF Corporation Internal Auditor August 1996 to May 1997	<ul style="list-style-type: none">- Used SQL and SAS to collect and analyze data from the firm's data warehouse and traffic reporting systems to identify unbilled revenue and operational issues- Performed internal and external compliance audits
A.O. Smith Corporation Accounting Systems Consultant and Internal Auditor June 1987 to May 1990	<ul style="list-style-type: none">- Helped to design and implement an ERP system for the Company's largest division- Performed general ledger accountant duties at the Company's largest division, and at the corporate headquarters while the corporate accountant worked on a systems development project- Performed compliance, operational, and controls audits for the Company's major divisions

SERVICE ACTIVITIES

American Accounting Association (AAA) Service
FARS Section Innovation in Accounting Education Award Committee, 2021 – 2022.
Professionalism and Ethics Committee: Member, 2015 – 2017.
Accounting Information Systems Section Bylaws Committee: Chair, 2016 – 2017.
Auditing Section Auditing Standards Committee: Member, 2013 – 2016.
Regulations Committee: Chair, 2009 – 2011; Member, 2008 – 2009.
Annual Meeting Program Committee: Member, 2007 – 2008.

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Auditing Section Education Committee: Member, 2008 – 2010.
Regular reviewer and discussant for AAA Annual Meeting Sections

Florida State University Service

Herbert Wertheim College of Business:
MBA Committee: Member, February 2021 – present.
Department of Accounting:
MAcc Committee: Member, August 2018 – present.
Faculty Evaluation Committee: August 2022 – present.

University of Washington-Bothell Service

University:
Campus Council on Academic Standards and Curriculum, Member, 2016 - 2018.
School of Business:
Co-Faculty Supervisor of Beta Alpha Psi local chapter, 2017 - 2018.
Curriculum Committee: Member, 2016 - 2018.
Learning Assessment Committee: Member, 2015 - 2018.
Master of Science in Accounting Admissions committee: Member, 2015 - 2018.

University of Illinois Service

College of Business:
College Elections Committee: 2010 – 2015; Chair, 2011 – 2012, 2013 – 2014.
Department of Accountancy:
Curriculum Management Committee: Member, 2009 – 2013, 2014 – 2015.
Accountancy Diversity Scholarship Committee: Member, 2009 – 2015.
Learning Assessment Task Force: Member, 2008 – 2010. (Learning assessment was merged into the Curriculum Management Committee after 2010.)

Case Western Reserve University Department of Accountancy Service

Research Workshop Series Coordinator, July 2003 – June 2006.

Louisiana State University Accounting Department Service

Webmaster for the department web site, August 1999 – December 2001.

Other Academic Service

Ad hoc reviewer for the *Journal of Forensic and Investigative Accounting*, *International Journal of Accounting*, *International Journal of Auditing*, and *Accounting and the Public Interest*.
External reviewer of promotion and tenure for candidates at the request of the University of Missouri – St. Louis (Pamela Stuerke), Old Dominion University (Robert Pinsker), Furman University (Marion McHugh), and University of Washington-Bothell (Lakshmana Krishna Moorthy).

Professional Service

Treasurer, United Faculty of Florida – Florida State University, June 2021 – May 2025.
AICPA Accounting Services Executive Committee XBRL Assurance Task Force: Member, September 2006 – August 2007.
Board of Governors of the Baton Rouge Chapter of the Information Systems and Control Association: Member, August 2000 – December 2001.

INVITED PRESENTATIONS

“XBRL and the Florida Open Financial Statement System Project,” Keynote Presentation, Tallahassee Chapter Meeting of the Association of Government Accountants, June 2021.

“When Accounting Professionals Become Accounting Educators: Challenges and Opportunities,” Panel Discussion, American Accounting Association Annual Meeting, August 2016.

“Teaching Award Winners: Tips from 2013 Winners of Teaching Awards,” Concurrent Session, American Accounting Association Annual Meeting, August 2014.

“George Krull / Grant Thornton Award Winners,” Concurrent Session, Conference for Teaching and Learning in Accounting, August 2014.

“Understanding the Strategic Impacts of Interactive Data and XBRL: Non-Technical Information for All Accounting Teachers and Researchers,” CPE Session, American Accounting Association Annual Meeting, August 2008.

“XBRL Issues, Part 1: Assurance,” Panel Discussion Moderator and Organizer, American Accounting Association Annual Meeting, August 2008.

“Assurance Over Interactive Data, the SEC Voluntary Filing Project, and Potential Future Mandates: Issues for the Auditing Profession,” Panel Discussion, American Accounting Association Auditing Section Midyear Meeting, January 2008.

“XBRL Panel,” Panel Discussion, American Accounting Association Information Systems Section Midyear Meeting, January 2008.

“Earnings Quality, Ratio Analysis, and the Statement of Cash Flows: Information Lost From Use of the Indirect Method,” presented at the 2006 American Accounting Association Ohio Region Meeting, The University of Illinois at Springfield, The University of Akron, California State Polytechnic University, The University of Missouri – St. Louis, Case Western Reserve University, the University of Toledo, the University of Nevada-Las Vegas, and Louisiana State University.

“The Accrual Accounting Content of Estimated Discretionary Accruals,” presented at Case Western Reserve University, Kent State University, Indiana University at Indianapolis, North Carolina State University, and James Madison University.

“An Internal Validity Test for Earnings Management Detection Methods,” presented at Virginia Tech University and Louisiana State University.

“How to Use the Web in Your Accounting Courses,” Panel Discussion, Decision Sciences Institute Conference, 1999.

ACHIEVEMENTS AND ORGANIZATIONAL AFFILIATIONS

Academic

- George Krull / Grant Thornton Innovation in Teaching Award, 2013, for “Bellwether Garden Supply: Revising Purchase and Disbursement Processes and Controls in the Implementation of a New Accounting Application.”
- Best Paper Award, 2006 American Accounting Association Ohio Region Meeting, for “Earnings Quality, Ratio Analysis, and the Statement of Cash Flows: Information Lost From Use of the Indirect Method.”
- Learning Fellow for Spring 2005 from the University Center for Instructional and Teaching Excellence, Case Western Reserve University.
- Represented Case Western Reserve University at the Trueblood Seminar, March 2005.
- Weatherhead School of Management Summer Research Grant, 2003.
- American Accounting Association Member.

Professional

- Association of Certified Fraud Examiners Member.
- Certified Public Accountant, active, State of Illinois.
- Elijah Watt Sells Award (High Distinction), November 1987 C.P.A. Examination.