

Mark D. Sheldon
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John Carroll University

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EDUCATION

Virginia Tech, Blacksburg, VA <i>Ph.D. in Business, Accounting and Information Systems</i>	May 2016
Miami University, Oxford, OH <i>Master of Accountancy</i>	August 2006
Miami University, Oxford, OH <i>Bachelor of Science, Accounting (Minor: Management Information Systems)</i>	May 2005

RESEARCH AND TEACHING INTERESTS

Research

Behavioral audit, corporate social responsibility (“CSR”) reporting, third party assurance services, judgment and decision-making using audited information, codes of professional conduct, blockchain

Teaching

Accounting Information Systems, Managerial Accounting, Financial Accounting

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers LLP, Cleveland, Ohio - 2006 to 2012
Manager, Risk Assurance - 2012
Senior Associate, Risk Assurance - 2009 to 2012
Associate, Systems and Process Assurance - 2006 to 2009

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant, State of Ohio – 2008 to present
Certified Information Systems Auditor – 2009 to present

TEACHING

Virginia Tech

Full-instruction responsibilities for the following courses:

ACIS 2115, Principles of Financial Accounting*

- Fall 2012 (2 sections): Rated 4.88/5.0 and 4.72/5.0
- Spring 2013 (2 sections): Rated 4.91/5.0 and 4.79/5.0

ACIS 1504, Introduction to Business Information Systems*

- Summer 2013 (1 section): Rated 4.91/5.0

ACIS 2116, Principles of Managerial Accounting**

- Fall 2014 (2 sections)
- Spring 2015 (2 sections)

* “Overall rating for the instructor” on a scale of 1 (unsatisfactory) to 5 (excellent)

** “Overall rating for the instructor” no longer on evaluations; full report available upon request

John Carroll University

AC 201, Principles of Accounting I***

- Fall 2016 (2 sections): Rated 4.50/5.0 and 4.48/5.0
- Fall 2017 (2 sections): Rated 4.61/5.0 and 4.04/5.0
- Fall 2018 (2 sections): Rated 4.76/5.0 and 4.72/5.0
- Spring 2019 (2 sections): Rated 5.0/5.0 and 4.83/5.0

AC 202, Principles of Accounting II***

- Spring 2017 (2 sections): Rated 4.53/5.0 and 4.47/5.0
- Spring 2018 (2 sections): Rated 4.54/5.0 and 4.58/5.0

AC 341, Accounting Information Systems***

- Fall 2016 (1 section): Rated 4.97/5.0
- Spring 2017 (1 section): Rated 4.62/5.0
- Fall 2017 (1 section): Rated 4.42/5.0
- Spring 2018 (1 section): Rated 4.67/5.0
- Fall 2018 (1 section): Rated 4.63/5.0
- Spring 2019 (1 section): Rated 4.88/5.0

*** “Overall, the instructor was effective as a teacher” on a scale of 1 (strongly disagree) to 5 (strongly agree)

ACADEMIC RESEARCH

Publications

Jenkins, J. G., V. Popova, and M. D. Sheldon. 2018. In support of public or private interests? An examination of sanctions imposed under the AICPA Code of Professional Conduct. *Journal of Business Ethics*, 152 (2), 523-549. (DOI 10.1007/s10551-016-3308-2)

Sheldon, M. D. 2018. Using blockchain to aggregate and share misconduct issues across the accounting profession. *Current Issues in Auditing*, 12 (2), A27 – A35. (DOI 10.2308/ciia-52184)

Sheldon, M. D. 2019. A primer for information technology general control considerations on a private and permissioned blockchain audit. *Current Issues in Auditing*, 13 (1), A15 – A29. (DOI 10.2308/ciia-52356)

Choi, A., K. Schuele, M. D. Sheldon, and M. Webinger. 2019. Examining the use of accounting information in planned careers: A group project to more fully engage students in introductory accounting courses. *The Accounting Educators' Journal*. Forthcoming.

Sheldon, M. D., and J. G. Jenkins. 2019. The influence of firm performance and (level of) assurance on the believability of management's environmental report. *Accounting, Auditing & Accountability Journal*. Forthcoming. (DOI 10.1108/AAAJ-11-2018-3726)

Working Papers

Jenkins, J. G., V. Popova, and M. D. Sheldon. 2019. Monitoring the accounting profession under the AICPA Code of Professional Conduct: An analysis of state board of accountancy participation. Working paper, Auburn University / Kennesaw State University / John Carroll University.

Sheldon, M. D., S. Bhattacharjee, and R. Barkhi. 2019. The impact of persuasive response order and consistency when service providers address auditor-identified internal control failures in SOC2 reports. Working paper, John Carroll University / Virginia Tech.

Sheldon, M. D. 2019. The blockchain oracle problem and the accounting profession. Working paper, John Carroll University.

Works in Process

When performance targets backfire: The impact of introducing voluntary non-financial targets (with V. Popova and I. Twardus)

RESEARCH PRESENTATIONS

The influence of firm performance and (level of) assurance on the believability of management's environmental report

2018: *AAA Annual Meeting*, Washington, D.C.

2015: *American University*, Washington, D.C.

2015: *John Carroll University*, University Heights, OH

Examining the use of accounting information in planned careers: A group project to more fully engage students in introductory accounting courses.

2018: *AAA Annual Meeting*, Washington, D.C. (co-presented with K. Schuele)

The impact of persuasive responses when service organizations address auditor-identified internal control failures in SOC2 reports

2018: *John Carroll University*, University Heights, OH

2014: *Virginia Tech*, Blacksburg, VA

Monitoring the accounting profession under the AICPA Code of Professional Conduct: An analysis of state board of accountancy participation

2017: *AAA Ethics Research Symposium*, San Diego, CA

2017: *AAA Annual Meeting*, San Diego, CA

2016: *Kennesaw State University Auditing Symposium*, Kennesaw, GA (V. Popova)
2016: *Kennesaw State University*, Kennesaw, GA (V. Popova)
2015: *Radford University*, Radford, VA (V. Popova)
2015: *Towson University*, Towson, MD (V. Popova)

The AICPA Code of Professional Conduct: An examination of compliance, sanctions and monitoring

2015: *AAA Annual Meeting*, Chicago, IL

When performance targets backfire: The impact of introducing voluntary non-financial targets

2015: *AAA Deloitte Foundation / J. Michael Cook Doctoral Consortium*, Westlake, TX

SERVICE

Ad-hoc reviewer – AAA Annual Meetings (2018, 2019)

Ad-hoc reviewer – *Current Issues in Auditing*

Ad-hoc reviewer – *Behavioral Research in Accounting*

CONFERENCES ATTENDED

2019 Marketing Artificial Intelligence Conference (MAICON), Cleveland, OH

2019 Deloitte Foundation/FSA Faculty Consortium, Westlake, TX

2019 Consensus (Blockchain), New York, NY

2019 AAA Ohio Region Meeting, Columbus, OH

2018 Blockland Solutions Conference, Cleveland, OH

2018 AAA Blockchain Technology: An Emerging Issues Forum, San Francisco, CA

2018 AAA Annual Meeting, Washington, D.C.

2018 PwC Accounting and Tax Symposium, Washington, D.C.

2018 AAA Intensive Data and Analytics Summer Workshop, Orlando, FL

2018 AAA Auditing Section Midyear, Portland, OR

2017 Sustainability Accounting Standards Board Conference, New York, NY

2017 AAA Accounting IS Big Data Conference, Brooklyn, NY

2017 AAA Annual Meeting, San Diego, CA

2017 AAA Ethics Research Symposium, San Diego, CA

2017 PwC Accounting and Tax Symposium, San Diego, CA

2017 AAA New Faculty Consortium, Leesburg, VA

2016 AAA Accounting IS Big Data Conference, San Francisco, CA

2016 AAA Annual Meeting, New York, NY

2016 Eighth Annual CAQ Symposium, New York, NY

2016 AAA AIS Bootcamp, Chicago, IL

2016 AAA Auditing Section Midyear, Scottsdale, AZ

2015 AAA Rookie Camp, Miami, FL

2015 AAA Annual Meeting, Chicago, IL

2015 PwC Accounting and Tax Symposium, Chicago, IL

2015 AAA Deloitte Foundation / J. Michael Cook Doctoral Consortium, Westlake, TX

2015 Virginia Accounting Research Conference, Charlottesville, VA

2015 AAA Auditing Section Midyear, Miami, FL
2014 AAA Annual Meeting, Atlanta, GA
2014 PwC Accounting and Tax Symposium, Atlanta, GA
2014 AAA Auditing Section Midyear, San Antonio, TX
2013 AAA Auditing Section Midyear, New Orleans, LA
2011 Accounting Doctoral Scholars Conference, Chicago, IL

AWARDS AND HONORS

Wasmer Outstanding Teaching Award, Boler College of Business, AY 2017 - 2018
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Summer, 2015
John E. Peterson, Jr. & Mary Jane C. Peterson Ph.D. Fellowship, Spring, 2015
Dr. Ronald J. Patten Scholarship, Spring, 2014
Ernest J. Pavlock Scholarship, Spring, 2014
Virginia Tech Favorite Faculty Recognition, Spring, 2013
Pauline L. Corn Scholarship, Spring, 2013
Accounting Doctoral Scholars recipient for programs beginning Fall, 2012

PROFESSIONAL MEMBERSHIPS

American Accounting Association
American Institute of Certified Public Accountants
Ohio Society of Certified Public Accountants
Information Systems Audit and Control Association (now commonly referred to as "ISACA")
