

ROSS E. STEWART

**Professor of Accounting
School of Business and Economics
Seattle Pacific University
Seattle, Washington 98119
(206) 281-2900, rstewart@spu.edu**

EDUCATION AND ACADEMIC QUALIFICATIONS

University of Auckland

Bachelor of Commerce - 1977

Master of Commerce - 1979

First Class Honors in Accounting

Research Essay: "Accounting for Goodwill."

Regent College

Diploma in Christian Studies - 1981

Master of Theological Studies - 1983.

Scottish Business School

Certificate in Research and Quantitative Skills - 1984.

University of Glasgow

Ph.D. in Accounting - 1987

Thesis Title: "Scottish Company Accounting, 1870 - 1920. Selected Case Studies of Accounting in its Historical Context."

PROFESSIONAL QUALIFICATION

Chartered Accountant - 1980

New Zealand Society of Accountants.

RESEARCH

Research Interests

My research interests include: historical case studies, based on archival material, examining the development of accounting in its immediate organizational and broader business/environmental contexts; and the study of the broad social, ethical and political contexts of accounting.

Scholarships, Awards and Honours

KPMG-Thompson McLintock Postgraduate Fellowship in Accounting awarded from the University of Glasgow, 1983-1986.

Overseas Research Student Award given by the Committee of Vice-Chancellors and Principals of Universities and Colleges in the United Kingdom, 1983-1986.

KPMG-Thompson McLintock Award for travel and conference costs to participate in the Doctoral Colloquium of the European Accounting Association in Brussels, 1985

Seattle Pacific University Faculty Research Grant, 1990,1996.

Teacher of the Year, School of Business, Seattle Pacific University, 2001,2008

Scholar of the Year, School of Business, Seattle Pacific University, 2003

Dean's Award, School of Business, Seattle Pacific University, 2005

Massey University Research Grant, 2005, 2008, 2011

New Zealand Institute of Chartered Accountants Research Grant, 2008

Joseph C Hope Professor of Leadership and Ethics, Seattle Pacific University, 2008-2011

Faculty Teacher of the Year, Seattle Pacific University, 2009

Case Teacher of the Year Nominee, Seattle Pacific University, 2009

Fulbright US Scholar, Daystar University, Kenya, 2012

Refereed Conference Papers Presented

"Perspectives on the Development of Financial Accounting and Reporting in the West of Scotland from 1830 to 1930" presented at the Doctoral Colloquium at the European Accounting Association, Brussels, 1985.

"Agency Theory and Management Accounting: A Case Study" (with E. J. Walsh), presented at the Ninth Annual Congress of the European Accounting Association, Stockholm, 1986.

"Agency Theory and Management Accounting: A Case Study" (with E. J. Walsh), presented at the Management Accounting History Seminar, American Accounting Association Annual Meeting, New York, August 1986.

"Agency Theory and Management Accounting: A Historical Perspective" (with E. J. Walsh), presented at the Research Workshop on Agency Theory at the European Institute for Advanced Studies in Management, Brussels, 1987.

"Two Case Studies of Management Accounting and the Industrial Revolution" (with E. J. Walsh), presented at the Eleventh Annual Congress of the European Accounting Association, Nice, 1988.

"Accounting in the Making" (with E. J. Walsh), presented at the Second Interdisciplinary perspectives on Accounting Conference, University of Manchester, 1988.

"The Methodology of Accounting History and Archival Research" presented at the Fifth World Congress of Accounting Historians, University of Sydney, 1988.

"Ordering the Factory: Accounting and the Birth of the U.S. Cotton Industry" (with E. J. Walsh) presented at the Accounting, Organizations and Society Conference, University of North Texas, 1990.

"Accounting and the Construction of Institutions: The Case of the Factory" (with E. J. Walsh) presented at the Accounting History Research Methodology Conference, University of Mississippi, 1991.

"Accounting and the Construction of Institutions: The Case of the Factory" (with E. J. Walsh), presented at the Sixth World Congress of Accounting Historians, Kyoto, 1992.

"A Contextual Approach to Accounting Biography" (with E.J.Walsh), presented at the Accounting Biography Conference, University of Mississippi, 1993.

"The Deliberation Around Accounting Techniques: Accounting for Depreciation and Foreign Exchange in an Indian Jute Company, 1870-1900," presented at the Ninth Annual Accounting, Business

and Financial History Conference, Cardiff Business School, University of Wales, Cardiff, September, 1997.

"The Deliberation Around Accounting Techniques: Accounting in an Indian Jute Company, 1870-1900," presented at the Western Regional Meeting of the American Accounting Association, Newport Beach, 1999.

"Accounting in a UK Business Group from 1870-1920: Engendering Trust, Loyalty and Family Control," presented at the First Accounting History International Conference, Melbourne, 1999.

"Born the wrong time"—Interviews with New Zealand Women who became Chartered Accountants between the Late 1930s and the Early 1950s (with M. Emery), presented at the 8th World Congress of Accounting Historians, Madrid, 2000.

"Born the wrong time"—Interviews with New Zealand Women who became Chartered Accountants between the Late 1930s and the Early 1950s (with M. Emery), presented at the Western Regional Meeting of the American Accounting Association, San Jose, 2001.

"Engendering Trust and Loyalty or Creating Distrust and Infidelity: Accounting in a UK Business Group, 1870-1920," presented at the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, University of Adelaide, 2001.

Commentary on "Visioning a Professional Future" by Tim Fogarty at the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, University of Adelaide, 2001.

"Workplace Learning- Curricula Necessity or Optional Extra," (with Anil Narayan and Ron Feasey), presented a poster at the Effective Learning Strategies Forum, American Accounting Association Annual Meeting, Hawaii, 2003

"Escaping the Materialistic-Individualistic Iron Cage: A Weberian Agenda for Alternative, Radical Accounting," (with N. Christie, B. Dyck, J. Morrill), presented at the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, Singapore Management University, 2004

"Escaping the Iron Cage: A Weberian Agenda for Accounting," (with N. Christie, B. Dyck, J. Morrill), presented at the American Accounting Association Annual Meeting, San Francisco, 2005

"The Geography and Ideology of Accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920," (with Jill Hooks) presented at the Eleventh World Congress of Accounting Historians, University of Nantes, 2006

"The Geography and Ideology of Accounting: a case study of domination and accounting in a sugar refinery in Australasia, 1900-1920," (with Jill Hooks) presented at the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, Auckland, 2007

Commentary on "Sources of Power and Infrastructural conditions in Medieval Governmental accounting" by M. Jones at the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, Auckland, 2007.

"Social Venture Competition in a Smaller University Context" (with S. Vortman, H. Kierulff, R. Schlee, M. Oppenlander) presented at the CBFA Annual Conference, Seattle, 2007

"Farmers, Politics and Accounting: The History of Standard Values - An Accounting Convenience or Political Arithmetic," (with Jill Hooks) presented at the Annual Meeting of the American Accounting Association, New York, August, 2009

Workshops Presented

"Two Case Studies of Management Accounting and the Industrial Revolution" (with E. J. Walsh), presented at Pacific Lutheran University and Oklahoma State University, 1988.

"The Methodology of Accounting History and Archival Research" presented at University of North Texas, 1988.

"Is History Critical?" presented at the American Accounting Association's Annual Meeting, Toronto, 1990.

"Research in Business" presented to the Business Faculty at the Manukau Institute of Technology, 1991.

"Getting Published" presented at Faculty Seminars at the Auckland University of Technology and the Manukau Institute of Technology, 1998.

"Formative Assessment" presented at a Faculty Seminar at the Auckland University of Technology, 2004

Refereed Publications

"Independence - The Auditor's Cornerstone" The Accountant's Journal, October, 1977, pp. 333-337.

"Current Cost Accounting and The Auditor" The Accountant's Journal, May, 1978, pp. 133-138.

Accounting For Goodwill, R-112, Research Bulletin, New Zealand Society of Accountants, September, 1980.

"Sismondi's Forgotten Ethical Critique of Early Capitalism", Journal of Business Ethics, Vol. 3, October, 1984, pp. 227-234. Reprinted in CRUX, XXII, No. 2, June, 1986, pp. 19-26.

"The Methodology of Accounting History and Archival Research" in A. T. Craswell (ed.) Collected Papers of the Fifth World Congress of Accounting Historians, University of Sydney, 1988.

[Review of The U.S. Accounting Profession in the 1890's and Early 1900's by S. Zeff], Accounting Review, Jan., 1990, pp. 295-296.

"Management Accounting in the United States: A Prelude to a History" (with E. J. Walsh), in B. Merino (ed.), History of the Accounting Present, (Proceedings of an Accounting Organizations and Society Conference at the University of North Texas, 1990).

"Factories, Discipline and the Christian View of Man" in M. Bockmuehl and H. Burkhardt (eds.), To Love God and Keep His Commandments: Living by the Gospel in an Age of Secularism. Basel, Brunnen Verlag Giessen, 1991, pp. 294-307.

"Pluralising Our Past: Foucault in Accounting History," Accounting, Auditing and Accountability Journal, Vol. 5, No.2, 1992, pp. 57-73. Reprinted in Accounting History Vol.3, R. Fleischman (Ed.), Sage, 2005

Instructors Manual for C. Horngren, G. Sundem and J. Elliot, Introduction to Financial Accounting 5th Ed., Prentice Hall, 1992.

"Accounting and the Construction of Institutions: The Case of the Factory" (with E. J. Walsh), Accounting, Organisations and Society, Vol. 15, No. 7/8, 1993, pp.188-201.

Instructors Manual for C. Horngren, G. Sundem and J. Elliot, Introduction to Financial Accounting, 6th Ed., Prentice Hall, 1995.
[Review of Accounting as social and institutional practice eds. Anthony Hopwood and Peter Miller], Accounting Historians Journal, 1995, Vol 22, No.2, pp.151-154.

"Hopwood, Anthony G.", in History of Accounting: An International Encyclopedia New York, Garland, 1996.

"Nineteenth Century Accounting Practices and Prison Proposal
Christian and Secular Allies in Social Discipline," Christian Scholar's Review, Vol XXIX, 1999, No.1, pp.129-151.

[Review of Accounting for Decisions, by B. Cunningham and L. Nikolia], Issues in Accounting Education, 2000.

"The deliberation around accounting techniques: accounting for depreciation and foreign exchange in an Indian jute company, 1870-1900," Accounting, Business and Financial History, Vol XI, No. 2, 2001, pp. 193-223.

"Fifth Year Accounting Program"(with C. Strand), Washington CPA Bulletin, Feb, 2001.

"Trust and Accounting" (with T.McCully), Washington CEO, March, 2002.

"Born the Wrong Time" Interviews with New Zealand women who became Chartered Accountants between the late 1930s and the early 1950s," (with Michelle Emery and Jill Hooks), Accounting History, November, 2002, pp.7-34.

"Reflection within the Context of Classroom Assessment," (with C. Strand and A. Rose), The Journal of the Academy of Business Education, Fall, Vol. 7, 2006, pp.82-94.

"The Geography and Ideology of Accounting: a case study of domination and accounting in a sugar refinery in Australasia, 1900-1920," (with Jill Hooks), Accounting Historians Journal, Vol. 34, No. 2, December 2007, pp. 143-168.

"Interpreting pictorial messages of intellectual capital in company media" (with J.Hooks and N.Steenkamp), Qualitative Research in Accounting and Management, Vol. 7 No. 3, 2010.

"Cultivating Character: Savvy Students with Big Hearts -- Character Formation through Social Enterprise Planning" (with D. Summers),

The International Journal of Interdisciplinary Social Sciences, Vol. 5, No. 6, 2010

“Farmers, Politics, and Accounting: The History of Standard Values – An Accounting Convenience or Political Arithmetic?” (with Jill Hooks), Accounting Historians Journal, Vol. 38, No. 2, 2011.

Editorial Board Service

Member of the Editorial Review Board for The Accounting Historians Journal (1989-1998); Qualitative Research in Accounting and Management (2003-present)

Associate Editor of the Christian Scholars Review for Business and the Professions (1999-2005)

Served as a Reviewer for the Annual Meeting of the American Accounting Association at Nashville, 1991; the Asia Pacific Interdisciplinary Perspectives on Accounting Conference, University of Adelaide, 2001, Auckland, 2007.

Ad Hoc Reviewer for Accounting, Business and Financial History, Accounting History, Accounting and Finance, Critical Perspectives on Accounting, European Accounting Review, Pacific Accounting Review and Crux.

Program Review at Hope College and Auckland University of Technology

TEACHING

Interests

Financial Accounting -	Introductory, Intermediate and Advanced
Managerial Accounting -	Introductory
Accounting Theory -	Master's and Undergraduate
Social Venture Class and Competition	

Experience

Teaching experience includes courses at the University of Auckland, Auckland University of Technology, University of Waikato, University of Glasgow, and Seattle Pacific University.

Courses Instructed

Graduate

Accounting Theory, Financial Accounting.

Undergraduate

Introductory Financial, Intermediate Financial, Introductory Managerial, Accounting Theory, Business Research Methods Cooperative education. Social Venture Class and Competition

PROFESSIONAL WORK EXPERIENCE

Auditor - Price Waterhouse & Co. 1976, 1978-1980

Responsibility for the planning and supervision of audit engagements. Primarily involved with clients in the retail, manufacturing and insurance industries. Participated in reviews of accounting and information systems.

Tutor (Part-time) - University of Auckland, 1977-1978

Conducted tutorials in Introductory Financial and Managerial Accounting and Advanced Accounting.

Lecturer (Visiting) - University of Waikato, 1983

Instructed courses at the Master's level in Accounting Theory and Undergraduate Financial Accounting.

Lecturer (Part-time) - University of Glasgow, 1983-1986

Instructed courses in Auditing, Financial, and Advanced Accounting.

Tutor (Part-time) - The Institute of Chartered Accountants of Scotland, 1985

Tutored in Financial Accounting.

Visiting Professor of Accounting, University of Glasgow, Fall, 1997.

Research while on sabbatical leave from SPU.

Adjunct Professor of Accounting, Auckland University of Technology, 1998 – 2004

Instructed courses in Research Methods and Cooperative Education. Participated in curriculum and faculty development

US Fulbright Scholar and Visiting Professor of Accounting, Daystar University, 2012

Instructed courses in Financial and Intermediate Accounting. Approved and examined Masters theses.

Professor of Accounting - Seattle Pacific University, 1986 - present

Instruct courses in Accounting Theory, Introductory Financial and Managerial Accounting, Intermediate Accounting and Graduate Financial Accounting and Theory.

PROFESSIONAL ASSOCIATIONS

American Accounting Association
Academy of Accounting Historians - Chair of the North American Research Committee (1989 - 1992), Member (1989-1996)
Education Committee – Member 1997-1998
Washington Society of Certified Public Accountants – Member of Advisory Council, Scholarship Committee, 2002-2003

COMMITTEE SERVICE AND ADMINISTRATION AT SPU

Undergraduate Policies and Evaluation Committee, 1989-1992 (Chair 1991-92)
University Status Committee 1995-1997
President's Commission on Academic Renewal (PCAR), 1997
Faculty Representative to the Student Finance Board, 1999
Faculty Advisor to the Student Athletic Advisory Committee, 1999-2003
School of Business and Economics
Dean's Search Committee 1989-90, 1995-96
Learning Resources Committee 1988-90
Undergraduate Committee 1990-1996, 1998-2001
Tenure and Promotion Committee 1991-2001 (Chair 1993-1997)
Accounting Program Chair 1992-1997, 1998-present
Faculty Advisor to the Beta Alpha Psi, 1992-1997, 1998-present.
SBE Steering Committee, 2002-present
Applied Learning Committee, Chair, 2002- present

OTHER UNIVERSITY ACTIVITIES AND INVOLVEMENTS

Ivy Cutting Convocation Speaker, Baccalaureate Speaker, Accounting Club Speaker, Business Club Speaker, Freshman Advisor Group

Leader, Member of SPU Intramural Student Indoor Soccer Team,
Represented SPU at Admissions Events, Senior Faculty Mentor,
Teaching Consultant, 37Five Board Member, Regent College
Foundation Board Chair, 2009-present.

Date of Vita: November, 2012