

Kimberly M. Sawers
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EDUCATION:

Doctor of Philosophy, University of Washington, School of Business Administration, July 2002.

Master of Business Administration, Seattle Pacific University, December 1994.

Bachelor of Science, Accounting, Southern Oregon State University, June 1985.

EMPLOYMENT:

2006 – Present	<u>Seattle Pacific University, Seattle, Washington</u> Associate Professor of Accounting (2009 – present) Assistant Professor of Accounting (2006 – 2009)
Summer 2006	<u>University of Washington, Seattle, Washington</u> Assistant Professor of Accounting (Adjunct)
2002 – 2006	<u>University of California - Riverside, Riverside, California</u> Assistant Professor of Accounting
1998 – 2002	<u>University of Washington, Seattle, Washington</u> Instructor, Teaching Assistant, Research Assistant
1985 – 1998	<u>Seattle Pacific University, Seattle, Washington</u> Visiting Assistant Professor of Accounting, 1997 – 1998 Adjunct Accounting Instructor, 1996 – 1997 Director of Finance, 1995 – 1997 Controller, 1985 – 1995

TEACHING:

Courses taught at Seattle Pacific University:

2006 – 2012	Intermediate Accounting II
2006 – 2012	Managerial Accounting (undergraduate & MBA)
2006 – 2012	Cost Accounting
2008	Financial Accounting (MBA)
2009 – 2012	Spirituality in Business
2011 – 2012	Special Topics in Business (Accounting Research)

Undergraduate evaluations – Average across courses 4.61 on a scale from 1 to 5, 5 being the highest

Graduate evaluations – Average across courses 4.58 on a scale from 1 to 5, 5 being the highest

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TEACHING, continued

Other teaching activity at Seattle Pacific University:

2011	Participant, SBE China Study Abroad
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2010 – 2011 First Reader on Lorrie Cope's Senior Honors Project

2007 – 2011 Internship Faculty Supervisor (6 students)

Courses taught at University of California - Riverside:

2002 – 2006 Cost and Managerial Accounting

2002 – 2006 Intermediate Accounting III

2004 – 2005 Governmental and Not-For-Profit Accounting

*Undergraduate evaluations – Average across courses 6.31 on a scale from 1 to 7, 7 being the highest
School of Business average 5.84, University average 5.97*

Courses taught at University of Washington:

Winter 2008 Cost Accounting, ACCT 507

Summer 2001 Managerial Accounting, ACCT 225 (instructor)

Winter 2001, 2000 Managerial Accounting, Executive MBA (teaching assistant)

Autumn 2000, 1999 Financial Accounting, Executive MBA (teaching assistant)

*Undergraduate evaluations – Average for the courses 4.1 on a scale from 1 to 5, 5 being the highest
Executive MBA evaluations - Average across courses 4.4 on a scale from 1 to 5, 5 being the highest*

Courses taught at Seattle Pacific University:

Winter 2001 Intermediate Accounting II

Spring 1998 Accounting Theory

1996 – 1998 Managerial Accounting (undergraduate & MBA)

1996 – 1998 Financial Accounting (Undergraduate & MBA)

*Undergraduate evaluations – Average across courses 4.45 on a scale from 1 to 5, 5 being the highest
Graduate evaluations – Average across courses 4.51 on a scale from 1 to 5, 5 being the highest*

PUBLICATIONS:

Journal Articles Published:

Sawers, K. Evidence of choice avoidance in capital investment judgements. *Contemporary Accounting Research*. Winter 2005, Volume 22, Issue 4.

Sawers, K., A. Wright and V. Zamora. Does greater risk-bearing in stock option compensation reduce the influence of problem framing on managerial risk-taking behavior? *Behavioral Research in Accounting*, Winter 2011, Volume 23, Issue 1.

Bailey, W. and K. Sawers. In GAAP We Trust: Examining how trust influences nonprofessional investor decision under rule-based and principle-based standards. *Behavioral Research in Accounting*, Winter 2012, Volume 24, Issue 1.

Blay, A., K. Kadous and K. Sawers. The impact of risk and affect on information search efficiency. *Organizational Behavior and Human Decision Processes*, January 2012, Volume 117, Issue 1.

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Submitted Working Papers:

Bailey, W. and K. Sawers. Principle-based approach to U.S. accounting standard setting and the demand for procedural justice. (Revise and Resubmit: *ABACUS*)

Working papers:

Sawers, K. and W. Liao. An experimental examination of perceptions of fairness on transfer pricing decisions and firm profit. (Submitted: *Journal of Management Accounting Research*)

Burgstahler, D. and K. Sawers. Financial reporting incentives for private colleges and universities.

Sawers, K. Loss aversion, risk bearing and the rich young ruler.

Other:

End of chapter material, solutions manual, learning objectives correlations for *Managerial Accounting*, by James Jiambalvo, 4th edition.

End of chapter material, solutions manual, learning objectives correlations for *Managerial Accounting*, by James Jiambalvo, 4th edition, International Version.

Cited Work:

Luft, J. and M.D. Shields. 2010. Psychological models in Managerial Accounting. *Foundations and Trends in Accounting* 4 (3–4): 199–345. This paper reviews my paper “Evidence of choice avoidance in capital investment judgements” in *Contemporary Accounting Research* (Winter 2005, Volume 22, Issue 4) as one of the psychological models in Managerial Accounting.

ACADEMIC AWARDS:

2012 Teacher of the Year Award, Seattle Pacific University, School of Business and Economics.

2011 Scholar of the Year Award, Seattle Pacific University, School of Business and Economics.

2011 Best Paper Award, Seattle Pacific University, School of Business and Economics Winter Retreat – Mini-Conference on AWDB.

2002 Outstanding Doctorial Dissertation Award, Accounting, Behavior and Organizations Section of the American Accounting Association.

Anderson Foundation Doctorial Dissertation Fellowship, 2001 – 2002.

Lorig Fellowship, 1999 – 2001.

PROFESSIONAL ACTIVITIES:

Membership in Scholarly and Professional Societies:

American Accounting Association (2001 – present).
Canadian Academic Accounting Association (2005 – present).
Beta Alpha Psi, Lambda Upsilon Chapter (2006 – present).
Beta Gamma Sigma, Seattle Pacific University Chapter (2007 – present).
Society for Judgment and Decision Making (2000 – 2006).
Washington Society of Certified Public Accountants (1985 – 2004).
Northwest Independent College and University Business Officers Association
(Conference coordinator, 1993; member, 1988 – 1997).
National Association of College and University Business Officers (1985 – 1997).

Service to American Accounting Association:

President, Accounting, Behavior and Organizations Section of the American Accounting Association (President Elect, 2011-2012; President 2012-2013; Past President 2013-2014). Duties: Direct the affairs and activities of the ABO Section and carry out the programs formulated for the members with advice from the Executive Board. Prepare an annual budget with the help of the Secretary-Treasurer and the advice of the Executive Board and majority approval of the Section Officers. Authorize expenditures beyond those in the approved budget for amounts within limits established by the Officers on a yearly basis. Preside at the Section's meetings and at the meetings of the Executive Board. Coordinate with the AAA President regarding the Section's activities. Make committee appointments and specify ad hoc committee charges during the term of office with the advice of the Executive Board and within the confines of the approved budget.

Conference Chair and Coordinator for the Accounting, Behavior and Organizations Section 2010 Midyear Conference. Duties: Selected conference site and coordinated all details of the conference with the American Accounting Association (AAA) staff; coordinated advertising, communication and invitations to all AAA members for participation in the conference; invited and coordinated all volunteers (100); secured luncheon speakers; received all paper submissions (74 – highest in history of section), assigned reviewers, and made final paper acceptance decisions; developed program; determined award recipients; selected menus for all events and coordinated on-site activities with AAA staff.

Panel Coordinator for the Accounting, Behavior and Organizations Section 2009 Midyear Conference. Selected panel topic and selected/recruited panel participants.

Assistant Coordinator of the Accounting, Behavior and Organizations Section 2009 Doctoral Consortium. Helped Coordinator select consortium topics, received all consortium applications, determined free room scholarships, and worked with the American Accounting Association (AAA) staff to register all participants to the consortium, section conference and hotel rooms.

Western Regional Coordinator for the Governmental and Not-For-Profit (GNP) Section. Reviewed all GNP paper submissions, recommended acceptance/rejection of papers and coordinated other conference issues with regional director (2004 – 2009).

PROFESSIONAL ACTIVITIES:

Service to American Accounting Association, continued:

Western Regional Coordinator for the Accounting, Behavior and Organizations (ABO) Section. Reviewed all ABO paper submissions, recommended acceptance/rejection of papers and coordinated other conference issues with regional director (2005 – 2009).

Outstanding Dissertation Award Evaluation Committee Accounting Behavior and Organizations Section. Reviewed all ABO dissertation submissions, ranked each paper and made a recommendation for best paper (2005).

Ad Hoc Reviewer:

Journal: *Accounting Review* 2004 – 2005.

Journal: *Contemporary Accounting Research* 2005.

Journal: *Advances in Accounting* 2009, 2012.

Journal: *Australian Journal of Management* 2010.

Journal: *Accounting and Finance* 2012.

Managerial Accounting Section Midyear Meetings (2006 – 2012).

Accounting, Behavior and Organizations Section Midyear Meeting (2004 – 2011).

American Accounting Association Annual Meetings:

Management Section (2003, 2009).

Accounting, Behavior and Organizations Section (2004 – 2009, 2012).

Invited Conference Speaker:

Accounting, Behavior and Organizations 2003 Midyear meeting, Denver, Colorado, October 2003. “Choice Avoidance in Managerial Accounting Decisions.”

Research Presentations at Conferences:

Managerial Accounting Section 2012 Midyear Meeting, Houston, Texas, January 2012. “An experimental examination of perceptions of fairness on transfer pricing decisions and firm profit.” Co-authored with Woody Liao.

American Accounting Association 2009 Annual Meeting, New York, New York, August 2009. “An experimental examination of perceptions of fairness on transfer pricing decisions and firm profit.” Co-authored with Woody Liao.

Fourth Alternative Perspectives in Accounting Research Conference, Quebec City, Quebec, Canada, April 2009. “Moving toward a principle-based approach to U.S. accounting standard setting: Is it stakeholder preference or a demand for procedural justice?” Co-authored with Wendy Bailey.

Public Interest Section Midyear Meeting, Charleston, South Carolina, April 2009. “Moving toward a principle-based approach to U.S. accounting standard setting: Is it stakeholder preference or a demand for procedural justice?” Co-authored with Wendy Bailey.

American Accounting Association 2008 Annual Meeting, Anaheim, California, August 2008. “Financial reporting incentives for private colleges and universities.” Co-authored with David Burgstahler.

PROFESSIONAL ACTIVITIES, continued:

Research Presentations at Conferences, continued:

Managerial Accounting Section 2007 Midyear Meeting, Fort Worth, Texas, January 2007. “Loss aversion, stock-based compensation and managerial risk-seeking behavior.” Co-authored with Arnold Wright and Valentina Zamora.

Accounting, Behavior and Organization 2006 Midyear Meeting, Portland, Oregon, October 2006. “Loss aversion, stock-based compensation and managerial risk-seeking behavior.” Co-authored with Arnold Wright and Valentina Zamora.

Managerial Accounting Section 2006 Midyear Meeting, Clearwater Beach, Florida, January 2006. “An experimental examination of perceptions of fairness on transfer pricing decisions and firm profit.” Co-authored with Woody Liao.

American Accounting Association 2005 Annual Meeting, San Francisco, California, August 2005. “Loss aversion, stock-based compensation and managerial risk-seeking behavior.” Co-authored with Arnold Wright and Valentina Zamora.

Accounting, Behavior and Organizations 2004 Midyear meeting, Chicago, Illinois, October 2004. “Principle-based approach to U.S. accounting standard setting and the demand for procedural justice.” Co-authored with Wendy Bailey.

American Accounting Association 2004 Annual Meeting, Orlando, Florida, August 2004. “In GAAP We Trust: Are principle-based standards better than rule-based standards?” Co-author with Wendy Bailey.

Financial Accounting and Reporting Section 2004 Midyear meeting, Austin, Texas, January 2004. “Investor preferences for and response to financial reporting under rule-based versus principle-based accounting standards.” Co-author W. Bailey presented.

Forum paper, American Accounting Association 2003 Annual Meeting, Honolulu, Hawaii, August 2003 “Choice Avoidance in Managerial Accounting Decisions.”

Conference Discussant:

American Accounting Association 2012 Annual Meeting, Washington DC, August 2012.

Managerial Accounting Section 2012 Midyear Meeting, Houston, Texas, January 2012.

American Accounting Association 2009 Annual Meeting, New York, New York, August 2009.

American Accounting Association 2008 Annual Meeting, Anaheim, California, August 2008.

American Accounting Association 2007 Annual Meeting, Chicago, Illinois, August 2007.

American Accounting Association 2005 Annual Meeting, San Francisco, California, August 2005.

American Accounting Association 2004 Annual Meeting, Orlando, Florida August 2004.

American Accounting Association 2003 Annual Meeting, Honolulu, Hawaii, August 2003.

Conference Moderator:

American Accounting Association 2009 Annual Meeting, New York, New York, August 2009.

American Accounting Association 2007 Annual Meeting, Chicago, Illinois, August 2007.

Accounting, Behavior and Organizations 2006 Midyear meeting, Portland, Oregon, October 2006.

Accounting, Behavior and Organizations 2005 Midyear meeting, Atlanta, Georgia, October 2005.

PROFESSIONAL ACTIVITIES, continued:

Research Presentations at Universities:

Seattle Pacific University, 2011 Winter Retreat – Mini Conference on AWDB. “Loss aversion, risk-bearing and the rich young ruler.”

Boston College research workshop, 2005, Boston, Massachusetts. “Loss aversion, stock-based compensation and managerial risk-seeking behavior.” Co-authored with Arnold Wright and Valentina Zamora.

Seattle Pacific University research workshop, 2005, Seattle, Washington. “Principle-based approach to U.S. accounting standard setting and the demand for procedural justice.” Co-authored with Wendy Bailey.

Boston College research workshop. 2004, Boston, Massachusetts. “Investor preferences for and response to financial reporting under rule-based versus principle-based accounting standards.” Co-authored with Wendy Bailey.

Emory University research workshop, 2002, Atlanta, Georgia. “Choice avoidance in managerial accounting decisions.”

Seattle University research workshop, 2002, Seattle, Washington. “Choice avoidance in managerial accounting decisions.”

University of California – Riverside research workshop, 2002, Riverside, California. “Choice avoidance in managerial accounting decisions.”

University of Southern California research workshop, 2002, Los Angeles, California. “Choice avoidance in managerial accounting decisions.”

University of Texas - Dallas research workshop, 2002, Dallas, Texas. “Choice avoidance in managerial accounting decisions.”

University of Washington research workshop, 2002, Seattle, Washington. “Choice avoidance in managerial accounting decisions.”

University of Wisconsin research workshop, 2002, Madison, Wisconsin. “Choice avoidance in managerial accounting decisions.”

University of Washington research workshop, 1999, Seattle, Washington. “Financial reporting incentives for private colleges and universities,” Co-authored with Dave Burgstahler.

UNIVERSITY SERVICE:

Seattle Pacific University, School of Business and Economics (SBE) Committees:

SBE Applied Learning Committee, Substitute Chair, 2011 – 2012, member, 2012 – 2013.
SBE Co-Coordinator 2011 SBE Winter Retreat – Mini Conference on AWDB.
SBE Strategy Position Search Committee, 2009 – 2010.
SBE Faith Integration Committee, member, 2007 – 2011.
SBE Assessment Task Force, Chair – Act Professionally 2008 – present.
SBE Graduate Committee, member, 2006 – 2007.

Seattle Pacific University, All University Committees:

Faculty Budget Committee, Substitute for Gary Karns, Fall Quarter 2010.
Retirement Plan Investment Committee, 2009 – present.
Faculty Council, SBE representative, 2007 – 2009.

Seattle Pacific University, Other:

Ames Scholar Mentor, Mayowa Sosanya, 2011 – 2012.
Social Mentor, Joey Freeman, 2010 – 2011.
First Reader, Lorrie Copes' Honors Project, 2010 – 2011.
New Freshman Advising. Summer 2008 – 2012.
Calling prospective Business Students, Spring 2009 – 2010.
Meet the Professor, AUSBE, 2009, 2012.
Presentation at Summer Seminar in Theology, July 2008.

Anderson Graduate School of Management (AGSM) Committees:

AGSM Senior Faculty Search Committees, 2005 – 2006.
Affirmative Action Officer.
AGSM Executive Committee, elected member, 2003 – 2005.
Secretary, 2003 – 2005.
Accounting Department Recruiting Committee, 2002 – 2003.

Other University Committees:

University of Washington, Seattle, Washington, Doctoral Business Student Association
(Secretary, 1999 – 2000).

VOLUNTEER / SERVICE ACTIVITIES:

First Presbyterian Church of Bellevue

- Alpha, table helper, co-coordinator 2009 – 2010.
- Small group Bible study – rotating leader 2009 – present.
- Usher, 2006 – 2012.
- Women's Christmas Tea – table decorator 2007 – 2010.
- All Couples Fellowship – helper 2007.

Bothell High School Drama Boosters (Treasurer, 2007 – 2008).

Harvest Christian Fellowship (Women's Bible Study Fellowship, small group leader, 2004 – 2006).

Diocese of San Bernardino (Fiscal education, 2003 – 2004).

First Presbyterian Church of Bellevue (various youth activities, 1996 – 1998, 2000 – 2001).

Seattle Chapter of Habitat for Humanity (Finance Committee, 1995 – 1996).

Seattle Pacific University (community outreach programs, 1985 – 1997).