

PROMOTION RECOMMENDATION
The University of Michigan-Flint
School of Management

Approved by the
Regents
May 21, 2015

Cathleen L. Miller, associate professor of accounting, without tenure, School of Management, is recommended for the granting of tenure to be held with her title of associate professor of accounting, School of Management.

Academic Degrees:

Ph.D.	1998	University of Kentucky
M.A.S.	1994	Northern Illinois University
B.B.A.	1985	University of Michigan-Flint

Professional Record:

2012 - Present	Associate Professor of Accounting, without tenure, School of Management
2007 – 2012	Associate Professor of Accounting, Wayne State University
2005 – 2006	Assistant Professor of Accounting, Saginaw Valley State University
1998 – 2005	Assistant Professor of Accounting, University of Michigan-Flint

Summary of Evaluation:

Teaching – Professor Miller is an experienced professor who is always seeking ways to become an even more effective professor. In the accounting discipline, there is a need for professors to teach a wide variety of courses in a relatively small department. She sometimes teaches three different preparations in one semester. This is a significant workload, but she performs this with great professionalism and expertise. Professor Miller has taught 12 different accounting courses in her career. She has taught both undergraduate and graduate accounting classes. In addition, she has taught courses online, in a mixed mode, and also face-to-face in a traditional classroom setting. Some of the courses she taught include: federal income tax, financial accounting, managerial accounting, government fund accounting, intermediate accounting, and intermediate financial reporting. Her quantitative teaching evaluations are in the general range of 4.0 on a 5.0 scale with 5.0 being the highest score. This represents a very good teaching performance. Professor Miller uses service learning in courses that enable students to be engaged in real community projects while learning. An example of this approach is found in her federal income tax class where students will work with disadvantaged community residents to help with their tax returns in conjunction with the Volunteer Income Tax Assistance program (VITA). She also has offered her assistance to students through internships and independent studies. Alumni comments in letters and through interactions with local public accounting firms confirm that Professor Miller is highly valued as a professor and well respected by her students.

Research – Professor Miller's primary focus of research is auditing. She is nationally known in this area through her publications and conference presentations. She has published 13 articles since receiving her Ph.D. This is significantly above the average applicant for tenure. Her work has insight and uses rigorous analytic methods. She has published in a wide variety of journals

including: *Journal of Accounting, Auditing and Finance, Auditing: A Journal of Practice and Theory*, and also in *Behavioral Research in Accounting*. These are highly regarded publications. She maintains an active research agenda with several projects in process. Her research adds to both theory and practice.

Recent and Significant Scholarly Activity:

Refereed Journal Articles

- Reinstein, A., Abdolmohammadi, M. J., Tate, S. L. and Miller, C. L. "Auditors' and Governmental Financial Officers' Views on Expanding the Sarbanes-Oxley Act Provisions to State and Local Governments." *Advances in Accounting*, 2014, Vol. 30, No. 1, pp. 75-80.
- Mascha, M. F., Miller, C. L., and Janvrin, D. "The Effect of Encryption on Internet Purchase Intent in Multiple Vendor and Product Risk Settings." *Electronic Commerce Research*, 2011, Vol. 11, No. 4, pp. 401-419.
- Miller, C. L., Siegel, P. H., and Reinstein, A. "Auditor and Non-Mentor Supervisor Relationships: Effects of Mentoring and Organizational Justice." *Managerial Auditing Journal*, 2011, Vol. 26, Nos. 1 and 2, pp. 5-31.
- Mascha, M. F. and Miller, C. L. "The Effects of Task Complexity and Skill on Over/Under-Estimation of Internal Control." *Managerial Auditing Journal*, 2010, Vol. 25, Nos. 8 and 9, pp. 734-755.
- Green, B. G., Reinstein, A., and Miller, C. L. "Plain Paper Statements: Did SSARS No. 8 Meet Its Purpose?" *Advances in Public Interest Accounting*, 2010, Vol. 15, pp. 75-109.
- Thornton, J., Reinstein, A., and Miller, C. L. "Self-Serving Bias, Respondent Knowledge, and Perceptions of Non-Audit Services' Impact on Auditor Independence." *Research on Professional Responsibility and Ethics in Accounting*, 2008, Vol. 12, pp. 173-202.
- Reinstein, A. and Miller, C. L. "Accounting for the Purchase of Life Insurance Contracts." *The CPA Journal*, September 2007, pp. 28-34.
- Reinstein, A., Green, B. P., and Miller, C. L. "Evidence of Perceived Quality of 'Plain Paper Statements'." *Auditing: A Journal of Practice & Theory*, 2006, Vol. 25, No. 2, pp. 85-94.
- Miller, C. L., Fedor, D., and Ramsay, R. J. "Effects of Discussion of Audit Reviews on Auditors' Motivation and Performance." *Behavioral Research in Accounting*, 2006, Vol. 18, pp. 135-146.
- Reinstein, A. and Miller, C. L. "The End is in FASB's Sights: New FASB Statements Clarify Accounting Practices for Debt Extinguishment, Severance Costs, and Pension Disclosure." *hfm*, Healthcare Financial Management Association, September 2004, Vol. 58, No. 9, pp. 104-112.
- Reinstein, A. and Miller, C. L. "New Auditors' Responsibilities For Detecting Fraud: Some Implications For Real Estate Developers." *The Real Estate Review*, Summer 2004, Vol. 33, No. 2, pp. 34-36.
- Mascha, M.F. and Miller, C. L. "Stop Email Snoops." *Journal of Accountancy*, July 2002, pp. 61-63.
- Siegel, P.H., Reinstein, A., and Miller, C. L. "Mentoring and Organizational Justice Among Audit Professionals." *Journal of Accounting, Auditing, and Finance*, Boston, Winter 2001, Vol. 16, No. 1, pp. 1-25.

Working Papers in Progress

- Miller, C. L. "Sustainability Reporting: Information Asymmetry and Message Inconsistency" with M. Mascha. *(Under Revision)*
- Miller, C. L. "Attitude Toward Client Effects on Auditor Judgments Under Conditions of Time Pressure and Accountability." *(Under Revision)*
- Miller, C. L. "Mentoring Research in the Accounting Profession: A Literature Review." *(Under Revision)*

Recent Conference Proceedings – Abstracts

- Mascha, M. F. and Miller, C. L. "Sustainability Reporting: Information Asymmetry and Message Inconsistency." Proceedings of the 2014 (Mar) Midyear Meeting of the Public Interest Section American Accounting Association, San Diego, California.
- Mascha, M. F., Jones, C. and Miller, C. L. "Sustainability Reporting: Information Asymmetry and Message Inconsistency." Proceedings of the 2013 (Aug) Annual Meeting, American Accounting Association, Anaheim, California.
- Mascha, M. F. and Miller, C. L. "Sustainability Reporting Issues: Voluntary Disclosure, Information Content and Message Consistency." Proceedings of the 2012 (Aug) Annual Meeting, American Accounting Association, Washington, D.C.

Service – Professor Miller is outstanding in her service activities. She directs the honorary Beta Alpha Psi student chapter within the School of Management. In addition she has served on a variety of committees both for the university and for the School of Management including: the Chancellor's Advisory Committee for Budget and Strategic Planning, the Student Success Advisory Council, the Search Committee for the Vice Chancellor for Business and Finance, the Undergraduate Committee for the School of Management, and the secretary to the Faculty Search Committee in the School of Management. Professor Miller also has taken the lead in the popular Volunteers in Tax Assistance (VITA) program that provides tax preparation assistance to needy individuals in the community. These are just some examples of many service activities for Professor Miller. Professor Miller is also very active in the American Association of Accounting (AAA) Annual Meeting and consistently serves as a reviewer for papers presented at the annual meeting. She has also offered service to the profession as an ad hoc reviewer for various journals.

External Reviewers:

Reviewer (A): "I consider Dr. Miller's scholarly contributions as excellent. She has 13 published papers listed in her vita. Her scholarly work is published in a variety of high quality academic and professional journals. Professor Miller has produced a steady stream of refereed publications throughout her career. Her publications are spread throughout her career... .. *AJPT* is widely regarded as the top auditing journal in the world... ..one of the most highly rated journals in Accounting. She is known throughout the academic auditing community for her excellent scholarly research, scholarly contributions, and as an excellent audit educator. Dr. Miller compares very favorably to her peers at similar institutions."

Reviewer (B): "...I was favorably impressed with the quality, focus and quantity of Professor Miller's work... ..all her papers were rigorous empirical analyses of topics of strong interest... The models in these paper [sic] are all well-grounded in the existing literature and advance our

understanding of auditors' decision-making processes... .. I would like to especially note her very clever use of survey methods in her BRIA 2006 and MAJ 2011 papers... .. The volume of her research accomplishment is also quite impressive.”

Reviewer (C): “In regard to the quality of her research, I find her work to be insightful, informative and rigorous... I would consider Dr. Miller’s research standing to be far above the average... .. Dr. Miller is a generous contributor to our profession. This is evidenced by the long list of discussant, moderator and reviewer assignments she has accepted.”

Reviewer (D): “...two articles in *Behavioral Research in Accounting (BRIA)*, *Auditing: A Journal of Practice & Theory (AJPT)* are noteworthy. I consider both these journals to be A minus quality. She also has one article in *Advances in Accounting*, one article in *Journal of Accounting, Auditing and Finance*... .. I consider *Advances* and *Journal of Accounting* to be B or B minus level... ..I assume that in your peer group of schools, Dr. Miller [sic] standing certainly be [sic] average if not higher... Overall, I believe that Dr. Miller has the potential to continue to be a productive research scholar.”

Reviewer (E): “I note that she has published 13 academic and professional papers... ..has established a scholarly record that consists of a range of journal outlets including ... *Auditing: A Journal of Practice & Theory* and *Behavioral Research in Accounting*... Dr. Miller’s publication record reflects a balanced approach to scholarship that includes publications in a range of academic and professional journals... ..*The CPA Journal*, the premier publication of the New York Society of CPAs... ..work appears in the *Journal of Accounting, Auditing and Finance*, a highly regarded academic journal... A review of her C.V. makes it clear that Dr. Miller is a highly committed individual who believes in giving her time to her colleagues ... and the larger academic community... Dr. Miller has served in a variety of roles including as an invited participant, reviewer, and discussant... I believe there is evidence to suggest that Dr. Miller will maintain her research efforts and continue to contribute to the scholarly life at the University of Michigan-Flint and beyond.”

Reviewer (F): “That paper [*Auditing: A Journal of Practice and Theory*] addresses a critical issue, namely, the degree of assurance that third parties place on nonpublic entities limited-assurance documents. That topic has far-reaching implications for both financial statement preparers and users and the results of Professor Miller’s *AJPT* article provided some important additional insight on that topic... ..I believe that her research has yielded interesting and insightful results on several mainstream topics or issues within the accounting field... After having reviewed just the six articles that I was provided, I would suggest that those publications are of above average quality... ..Professor Miller’s overall ‘standing’ relative to her peer group is above average... In summary, I believe that Professor Miller has accumulated an impressive academic record...”

Reviewer (G): “Dr. Miller has already published thirteen articles in refereed journals... ..Dr. Miller is well known in the accounting academia by her peers... Dr. Miller’s research activities are mainly in the areas of auditing and accounting information systems... ..Dr. Miller has published in top tier journals as well as second tier journals... ..*Journal of Accounting, Auditing, and Finance* ... has an acceptance rate of 10%... ..publications in *Behavioral Research in*

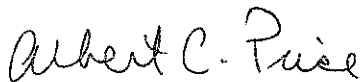
Accounting (20% ... *Auditing: A Journal of Practice & Theory* (15%... ...I can confidently say that she stands high in scholarly activities...”

Reviewer (H): “Professor Miller has published successfully in a wide range of outlets, including academic, applied, and specialty journals... She is among the first-movers in the area of sustainability reporting, which is an area of growing interest and influence... ...she has proved adept at multiple methodologies including survey and experimental research... *AJPT* is the top auditing-focused journal and *BRIA* is the top journal focusing on behavioral work in auditing... ...both her level of activity and placements are notable... Professor Miller is clearly a very active participant at accounting conferences... ...has reviewed extensively... Importantly, Professor Miller maintains an active research agenda, with several working papers and projects in process.”

Summary:

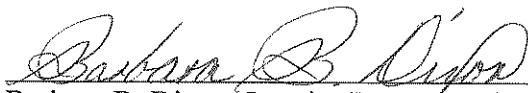
Professor Miller is a professor who is an expert in her field, is professional in her teaching responsibilities, and provides extensive service to the School and the university. I enthusiastically recommend that Cathleen L. Miller be granted tenure to be held with her title of associate professor of accounting, School of Management.

Recommended by:

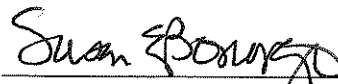


Scott D. Johnson, Dean
School of Management

Recommendation endorsed by:



Barbara B. Dixon, Interim Provost and
Vice Chancellor for Academic Affairs



Susan E. Borrego, Chancellor
University of Michigan-Flint

May 2015