

SCOTT J. BOYLAN
Assistant Professor of Accounting
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DEGREES

Ph.D., Accounting & MIS. The Ohio State University (1995)
Minor Areas: Economics, Decision Theory

M. Acc. University of Wisconsin - Madison (1992)

B.S. Business Administration. *Cum Laude*. The Ohio State University (1987)

ACADEMIC POSITIONS

Assistant Professor of Accounting, Washington and Lee University (1999-present)

Assistant Professor of Accounting, University of Wisconsin - Madison (1995-1999)

Teaching/Research Assistant, The Ohio State University (1991-1995)

Teaching Assistant, University of Wisconsin - Madison (1990-1991)

RESEARCH INTERESTS

Application of theories from economics and psychology to decision-problems in accounting

Experimental research in taxation

Experimental research on the role of accounting and auditing in securities markets

PUBLICATIONS

Journal Articles

“Experimental Evidence on the Relation Between Tax Rates and Compliance: The Effect of Earned vs. Endowed Income.” With Geoffrey B. Sprinkle. *Journal of the American Taxation Association*. Spring, 2001.

“Using Experimental Asset Markets to Illustrate the Value of Auditing.” *Issues in Accounting Education*. February, 2000.

Conference Proceedings

“A Classroom Experiment on the Winner’s Curse and Its Applicability to Financial Accounting and Financial Statement Analysis.” *American Society of Business and Behavioral Sciences*. Conference Proceedings. February, 2002.

“Accounting for Impaired Assets: A Classroom Experiment” *Journal of Applied Business Research*. Conference Proceedings. March, 2001.

“The Role of Accounting Information In Raising Capital and Promoting Market Efficiency: Evidence from the Classroom.” *Journal of Applied Business Research*. Conference Proceedings. March, 2000.

Published Abstracts

“Prior Audits, Taxpayer Compliance, and the Effect of Earned vs. Endowed Income.” *American Accounting Association*. Annual Meeting Program and Proceedings. August, 2002.

“Securities Markets and the Economic Impact of Auditing: A Classroom Experiment.” *American Accounting Association*. Southeast Region Conference Proceedings. April, 2002.

“Prior Audits, Taxpayer Compliance, and the Effect of Earned vs. Endowed Income.” *American Accounting Association*. Southeast Region Conference Proceedings. April, 2002.

“Using Experimental Asset Markets to Illustrate the Value of Auditing.” Accounting Research Network: Accepted Paper Series. *Social Science Electronic Publishing, Inc.* July 26, 2000

“Using Experimental Asset Markets to Illustrate the Value of Auditing.” *American Accounting Association* Proceedings: 1999 Ohio Regional Meeting. April, 1999.

“The Audit Review Process: A Game-Theoretic Analysis.” With Ella Mae Matsumura and Robert Tucker. Accounting Research Network: Working Paper Series. *Social Science Electronic Publishing, Inc.* October, 1998.

“The Audit Review Process: A Game-Theoretic Analysis.” With Ella Mae Matsumura and Robert Tucker. 1998 Convention Proceedings, *American Accounting Association*. August, 1998.

“The Audit Review Process: A Game-Theoretic Analysis.” With Ella Mae Matsumura and Robert Tucker. Proceedings of the Fourth International Conference on Contemporary Accounting Issues, *National Chengchi University*. Taiwan, ROC. July, 1998.

RESEARCH PRESENTATIONS (NOT INCLUDED IN PREVIOUS SECTIONS)

“Earned versus Endowed Income: Experimental Evidence on the Implications for Taxpayer Compliance.” With Geoffrey B. Sprinkle. *American Accounting Association: Research Forum 1999 Annual Meeting*

“Earned versus Endowed Income: Experimental Evidence on the Implications for Taxpayer Compliance.” With Geoffrey B. Sprinkle. Xavier University: December, 1998.

“Using Experimental Asset Markets to Illustrate the Value of Auditing.” Washington and Lee University: December, 1998.

“The Audit Review Process: A Game-Theoretic Analysis.” With Ella Mae Matsumura and Robert Tucker. University of Wisconsin-Madison Ph.D. seminar in Information Economics. Spring, 1998.

“A Discussion of Auditor Responses to Risk Factors, and the Effect On Audit Quality.” *American Accounting Association: 1997 Annual Meeting*

“Safeguarding Assets at Multiple Locations.”

-SUNY at Buffalo: Spring, 1995.

-University of Illinois: Spring, 1995.

-University of Wisconsin - Madison: Spring, 1995.

OTHER PRESENTATIONS/ PANEL DISCUSSIONS

The Enron Scandal: *The Rockbridge Report*. Taped 1/30/02

2001 AAA New Faculty Consortium. February 1-4, St. Charles, IL:
Panel Discussant: Managing Your Career

WORKING PAPERS

“Prior Audits, Taxpayer Compliance, and the Effect of Earned vs. Endowed Income.”

This paper reports on experiments that investigate a) whether prior audits influence taxpayer compliance, and b) whether the relation between prior audits and compliance depends on whether income is earned or endowed.

WORKING PAPERS (CONTINUED)

“Securities Markets and the Economic Impact of Auditing: A Classroom Experiment.”

This paper reports on an experiment designed to illustrate how auditing can influence the quality of financial information available to investors. More specifically, it shows how auditing can influence decisions and improve (make more efficient) the allocation of resources in securities markets. Finally, it ties these issues into contemporary topics germane to auditing, such as auditor independence, earnings management, and auditor litigation.

Status: Under review (2nd round) at *Issues In Accounting Education*

“Using Experimental Securities Markets in the Classroom to Illustrate the Value of Accounting Information.” With Elizabeth Oliver.

This paper is based on an experiment designed to illustrate the importance of relevant and reliable accounting information to the functioning of our securities markets. The experiment serves as a platform for discussing the conceptual framework upon which accounting rules are built, and for discussing current issues such as earnings quality and accounting for goodwill.

RESEARCH-IN-PROGRESS

“The Impact of Tax Complexity on Investment Decisions: Experimental Evidence.” With Peter Frischmann.

This project examines whether taxes and tax complexity have an adverse effect on investor decisions in securities markets.

TEACHING

Courses Taught

Auditing
Financial statement analysis
Introductory financial accounting
Introductory managerial accounting
Accounting for non-business majors

Thesis Supervision (UW-Madison)

Ph.D. Dissertation (Reader) - Hung-Chao Yu (1996)
Four Undergraduate Honors Student Projects Supervised (1996-1999)

SERVICE

Professional Service

2001-2002: *American Accounting Association* Outstanding Educator Committee. Responsible for identifying and selecting an individual to receive the American Accounting Association's award for the most outstanding educator in 2001-2002.

Ad Hoc Reviewer

Contemporary Accounting Research
Operations Research - Financial Services Section
1998 AAA Midwest Meeting – Manuscript Reviewer
McGraw-Hill Irwin (2000 & 2001)

University Service (Washington & Lee)

Kemper Scholar Review Committee (1999,2000,2002)
Academic Computing Services Advisory Committee (2001-2008)
Williams School Strategic Planning Initiative:
 Scholarship task force
 Measures task force
Search Committee: Dean of The College

University Service (UW-Madison)

Faculty Senator
Diversity Committee
Accounting Department Strategic Planning Initiative - Personnel Committee
Curriculum Committee
Undergraduate Scholarship Committee
Robert Beyer Center Review Committee

Community Service

Rockbridge Area Social Services: Licensed foster parents for Rockbridge County.
Provide emergency and respite care on an as-needed basis.

HONORS AND AWARDS

AAA Doctoral Consortium Fellow, 1994
Big Ten Doctoral Consortium Fellow, 1993
AICPA Doctoral Fellowship, 1991-1993

PROFESSIONAL EXPERIENCE & CERTIFICATION

Deloitte & Touche. Columbus, OH. Audit Senior. 1989-1990.
Touche Ross & Co. Columbus, OH. Audit Staff. 1987-1989.
PPG Industries, Inc. Cleveland, OH. Accounting Intern. 1986.

Certified Public Accountant, Ohio, (inactive) 1988.