

## ALFRED A. YEBBA II, PH.D., CPA

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### EDUCATION:

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Syracuse University Martin J. Whitman School of Management Joseph I. Lubin School of Accounting Degree: Ph.D. (Accounting)	Syracuse, NY 2015
Bentley University McCallum Graduate School of Business Degree: MBA (Finance), <i>with distinction</i>	Waltham, MA 2006
Bridgewater State University Degree: BS (Accounting), <i>cum laude</i>	Bridgewater, MA 1998

### ACADEMIC EXPERIENCE:

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Binghamton University - SUNY <i>Course Load: Audit and Assurance - Undergraduate</i>	September 2015 to Present
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### PROFESSIONAL EXPERIENCE:

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LarsonAllen, LLP <i>Audit Manager</i> Extensive audit experience in the for-profit and nonprofit healthcare industry.	Boston, MA 1998 - 2010
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### RESEARCH INTERESTS:

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My primary research interest is in auditing and audit firm market structure. Current research in process examines questions pertaining to how the audit market responds to external influences such as legislative events or variation in regulatory oversight. My research finds a link between regulation and structural differences in audit markets, audit fees, audit quality, and the demand for audit specialization.

### TEACHING INTERESTS:

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Primary teaching areas: Auditing, Financial Accounting, Governmental & Nonprofit  
Teaching methodology: Socratic, case study

### RESEARCH CONTRIBUTIONS:

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Publications in academic, peer-reviewed journals:

“Measuring Municipal Audit Quality: Focus, Findings, Avenues” [sole authored], *Journal of Governmental & Nonprofit Accounting* forthcoming.

“The Introduction of State Regulation and Auditor Retendering in School Districts: Local Audit Market Structure, Audit Pricing, and Internal Controls Reporting” [with R.J. Elder], *Auditing: A Journal of Practice & Theory* 39 (2) 2020.

“The Effects of State Government GAAP Regulation on Audit Markets, Reporting Quality, and Audit Fees” [with R.J. Elder], *Journal of Governmental & Nonprofit Accounting* 8 (1) 2019.

RESEARCH CONTRIBUTIONS (CONTINUED):

“The Roslyn School District Fraud: Improving School District Internal Control and Financial Oversight” [with R. J. Elder], *Issues in Accounting Education* 32 (4) 2017.

OTHER PUBLICATIONS:

Also appearing in academic, peer-reviewed journals:

“Practitioner Summary: The Introduction of State Regulation and Auditor Retendering in School Districts: Local Audit Market Structure, Audit Pricing, and Internal Controls Reporting” [with R.J. Elder], *Current Issues in Auditing* 15 (1) 2021.

BOOK CHAPTER:

“Auditing Nonprofit Entities” [with R.J. Elder] *Research Handbook in Nonprofit Accounting* (Edward Elgar Publishing) forthcoming.

RESEARCH ARRANGEMENT:

New York Office of the State Comptroller (the OSC)

June 2016 – December 2018

- Performed research under an arrangement with members of New York’s OSC to develop risk assessment models to identify patterns of mismanagement, waste, and fraud in NY governmental units.
- Helped members identify, collect, and join datasets from both publicly available and proprietary data sources while working under a confidentiality arrangement.
- Researched and developed data analytic and statistical analysis of governance and expenditure patterns of municipal units aimed at identifying questionable trends and patterns.
- Informed members of common literature findings and helped their statisticians identify variable design and regression testing targeting misuse of taxpayer funds.
- Research models were found to be effective in identifying entities with at-risk statistical patterns and yielding audit recoveries for New York.
- OSC actively using models within state-based audit identification & data analytic programs.
- Work was performed with R.J. Elder as a co-investigator. Arrangement administered through The Research Foundation of SUNY Binghamton.

RESEARCH RECOGNITION:

- AAA GNP Outstanding Manuscript Award (annual meeting 2015)  
Paper receiving award was subsequently accepted at *Journal of Governmental & Nonprofit Accounting* (2019) and was adopted from my dissertation.

## TEACHING EVALUATIONS:

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<i>AT BINGHAMTON UNIVERSITY:</i>		<u>EFFECTIVENESS OF PROFESSOR</u>		
COURSE LOAD: AUDITING & ASSURANCE SERVICES (ACC 460)		INSTRUCTOR (OUT OF 4)	SCHOOL AVERAGE (OUT OF 4)	Highest score achieved was 4/4
RESULTS FOR ALL SECTIONS -				
Sections 2   2	Avg # students: 30 per section	3.8	3.3	

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<i>AT SYRACUSE UNIVERSITY:</i>		EFFECTIVENESS OF PROFESSOR		
COURSE LOAD: INTRODUCTORY FINANCIAL ACCOUNTING (ACC 151)		(OUT OF 5)	Highest score achieved was 4.8/5	
RESULTS FOR ALL SECTIONS -				
Three sections	Avg # students: 40 per section	4.4		

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## TEACHING RECOGNITION:

- Binghamton University *School of Management* award for Teaching Excellence (April 2018).
  - Nomination through a faculty committee of prior award recipients.
  - Faculty member must consistently be one of the top instructors in the business school.
- Binghamton University *School of Management* Teaching Honor Roll – all semesters.
  - Recognition is provided to faculty members receiving exemplary evaluations in either effectiveness or course design.
- Binghamton Student Philanthropy Committee: Top instructors (*University wide*) as voted by students (2015/16 & 2016/17 & 2018/19).
  - Nomination is through random surveying of students. Faculty member must also have demonstrated excellent classroom effectiveness.
- Binghamton Recognition Committee – part of Division of Student Affairs: *Binghamton Bearcat Award* for exemplary contribution to Binghamton University Community (9/2017).
  - Nominated by a former student.

## ACADEMIC SERVICE:

To the academic accounting academy:

Editorial boards -

- *Issues in Accounting Education*
- *Journal of Governmental and Nonprofit Accounting*

Ad hoc reviews for journals include -

- *Accounting Horizons*
- *Public Budgeting and Finance*
- *Asian Review of Accounting*
- *Financial Accountability & Management*

To research sections of the American Accounting Association -

- Newsletter Editor – GNP section (Fall 2021 - current)
- Northeast Region of AAA meeting research chair – GNP section (2019 - 2021)  
(These two service functions to the GNP section also provide membership within the GNP section's executive board).

Academic Service - *continued*

To the School of Management at Binghamton University:

- Undergraduate committee 2020-2021: 2017-2018: 2016-2017
- Graduate committee 2015-2016: 2018-2019
- CPA exam taskforce – produced demonstrable improvements in exam pass rates.
- Helped department earn initial and subsequent AACSB Accounting Accreditation
- Performed faculty candidate interviews at the AAA Annual Meeting 2017, 2018
- Faculty participant in summer business program for high school students (summer 2017)
- Case competition judge - Binghamton Accounting Association (spring 2019, 2018, 2017)  
School of Management case competition (spring 2017)

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 INVITED PRESENTATIONS:
 

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- 2019 University of Massachusetts – Boston, presented first draft of North Carolina audit markets paper. The manuscript presented was in early development as solo authored draft.
- 2020 GNP Midyear Meeting – panelist (audit issues) in research discussion panel. Invited to present my perspectives on auditing research in the governmental and nonprofit markets.

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 CONFERENCE PARTICIPATION:
 

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2021	American Accounting Association – Auditing Section Midyear	Presenter
2020	American Accounting Association – Annual Meeting	Presenter / Reviewer
2020	American Accounting Association - GNP Midyear Meeting	Presenter / Panelist / Reviewer / Discussant
2020	American Accounting Association – Auditing Section Midyear	Reviewer / Poster session
2019	American Accounting Association - Annual Meeting	Presenter / Reviewer
2019	American Accounting Association – Auditing Section Midyear	Reviewer / Moderator
2019	American Accounting Association - GNP Midyear Meeting	Discussant / Reviewer
2018	American Accounting Association - Annual Meeting	Reviewer / Moderator
2018	American Accounting Association - GNP Midyear Meeting	Reviewer
2017	American Accounting Association - Annual Meeting	Discussant
2017	American Accounting Association – Auditing Section Midyear	Reviewer / Moderator
2016	American Accounting Association – Northeast Regional Meeting	Reviewer
2016	American Accounting Association - Annual Meeting	Presenter / Discussant Moderator / Reviewer
2016	American Accounting Association - GNP Midyear Meeting	Reviewer
2016	American Accounting Association - Auditing Section Midyear	Reviewer
2015	American Accounting Association - Northeast Regional Meeting	Reviewer
2015	American Accounting Association - Annual Meeting	Presenter / Reviewer
2015	American Accounting Association - GNP Midyear Meeting	Presenter
2015	American Accounting Association - Auditing Section Midyear	Presenter
2014	American Accounting Association - Annual Meeting	
2014	American Accounting Association - GNP Midyear Meeting	Discussant / Reviewer
2014	American Accounting Association - Auditing Section Midyear	Presenter / Reviewer
2013	American Accounting Association - Annual Meeting	
2013	American Accounting Association - GNP Midyear Meeting	Discussant
2013	American Accounting Association - Auditing Section Midyear	Doctoral Consortium
2012	American Accounting Association - Northeast Regional Meeting	Discussant
2012	American Accounting Association - Annual Meeting	

HONORS:

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- AICPA Accounting Doctoral Scholars Program (ADS) (2010-2014) – This program awarded scholarships using funding derived from pooled donations primarily from public accounting firms. Annual award of \$30,000 providing four years of doctoral stipend. 120 (30 per year for 4 years) scholars selected nationally. Recipients required to have extensive professional experience.
- Syracuse University Doctoral Scholar Award (2015)
- AAA / Deloitte / J. Michael Cook Doctoral Consortium (2014)

PROFESSIONAL MEMBERSHIPS:

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- American Accounting Association (Auditing Section & GNP Section)
- American Institute of CPAs (AICPA)
- Active Massachusetts CPA license

INTERESTS & OTHER

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- Powerboating, saltwater fishing, skiing, golf, Cape Cod
- Hometown is Dedham, MA