

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

Binghamton University  
School of Management  
P.O. Box 6000  
Binghamton, New York 13902-6000

Office Phone: (607) 777-6357  
Email: [aayebba@binghamton.edu](mailto:aayebba@binghamton.edu)  
connect with me at:  
[www.linkedin.com/in/alfred-yebba](http://www.linkedin.com/in/alfred-yebba)

### EDUCATION:

---

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

### ACADEMIC EXPERIENCE:

---

Binghamton University – SUNY, Assistant Professor  
*Course Load: Audit and Assurance – Undergraduate* September 2015 to Present  
*Recent Recognition: Poets & Quants – The Favorite Business Professors of the Class of 2022*

### PROFESSIONAL EXPERIENCE:

---

LarsonAllen, LLP	Boston, MA
<i>Audit Manager</i>	1998 - 2010

Extensive audit experience in the for-profit and nonprofit healthcare industry. In practice, I worked extensively with recipients under the Single Audit Act as well as with development tax credit auditing. Other work included auditing of deferred compensation plans under ERISA. Work included audit, review, and compilation services, as well as oversight of managed staff.

### RESEARCH INTERESTS:

---

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:

---

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

### RESEARCH CONTRIBUTIONS:

---

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.

RESEARCH CONTRIBUTIONS (CONTINUED):

“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.

“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.

RESEARCH UNDER REVISION AND IN PROGRESS:

“Nonaudit Services and Governmental Audit Quality: Evidence from the North Carolina Municipal Audit Market” [with R.J. Elder & A. Lulseged]

- *Auditing: A Journal of Practice & Theory* revising for third round
- Presented at the GNP Midyear 2020, AAA Annual 2020, Audit Midyear 2021

“Big Data in the Accounting Curriculum: A Learning Strategy” [with S. Sarkar (Binghamton University-SUNY) & R.J. Elder (UNC Greensboro)]

- *Issues in Accounting Education*, received a reject & resubmit, finalizing draft
- Presented at the 2019 AAA Annual Meeting

“Audit deficiencies in county governments”

- Obtained a proprietary dataset. Forming and coding variables.

“Auditor consideration of user risk in audits of employee benefit plans” [solo authored]

- Wrote research proposal and exploring data sources.

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 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 OSC 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 yielding audit recoveries for New York.
- OSC actively uses models within state-based audit identification & data analytic programs.
- Work was performed with R.J. Elder as a co-investigator. Award of \$9,300. Arrangement administered through The Research Foundation of SUNY Binghamton.

RESEARCH RECOGNITION:

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

## TEACHING RECORD:

AT BINGHAMTON UNIVERSITY: COURSE LOAD: AUDITING & ASSURANCE SERVICES (ACC 460)		<u>COMPUTED SCORING</u> AS INSTRUCTOR SOM AVERAGE (OUT OF 4)		DEAN'S TEACHING HONOR ROLL*
Fall 2022	Section 1: 33 students	3.89	3.20	YES
	Section 2: 39 students	3.87	3.20	
Spring 2022	Section 1: 37 students	3.88	3.29	YES
	Section 2: 45 students	3.69	3.29	
Fall 2021	Section 1: 33 students	3.87	3.30	YES
	Section 2: 42 students	3.81	3.30	
Spring 2021	Section 1: 23 students	3.45 <sup>o</sup>	3.35	YES
	Section 2: 30 students	3.95 <sup>o</sup>	3.35	
Fall 2020	Section 1: 20 students	3.14 <sup>^</sup>	3.37	YES
	Section 2: 34 students	3.46 <sup>^</sup>	3.37	
Spring 2020	Section 1: 24 students	3.87 <sup>PO</sup>	3.47	YES
	Section 2: 25 students	3.95 <sup>PO</sup>	3.47	
Fall 2019	Section 1: 11 students	4.00	3.36	YES
	Section 2: 28 students	3.87	3.36	
Spring 2019	Section 1: 20 students	3.94	3.26	YES
	Section 2: 31 students	3.92	3.26	
Fall 2018	Section 1: 22 students	3.74	3.31	YES
	Section 2: 33 students	3.73	3.31	
Spring 2018	Section 1: 31 students	3.95	3.35	YES
	Section 2: 33 students	3.87	3.35	
Fall 2017	Section 1: 17 students	3.83	3.30	YES
	Section 2: 30 students	3.86	3.30	
Spring 2017	Section 1: 23 students	3.90	3.29	YES
	Section 2: 40 students	3.93	3.29	
Fall 2016	Section 1: 39 students	3.93	3.28	YES
	Section 2: 39 students	3.46	3.28	
Spring 2016	Section 1: 50 students	3.71	3.20	YES
	Section 2: 50 students	3.60	3.20	
Fall 2015	Section 1: 41 students	3.72	3.17	YES
	Section 2: 40 students	3.81	3.17	
Avg. all semesters		3.79	3.30	*EFFECTIVENESS > 3.5 ^ Flex model – online and in person students in same class <sup>o</sup> Fully online <sup>PO</sup> Partial semester online

AT SYRACUSE UNIVERSITY AS PHD STUDENT: COURSE LOAD: INTRODUCTORY FINANCIAL ACCOUNTING (ACC 151)		EFFECTIVENESS OF PROFESSOR (OUT OF 5)
Spring 2015	Section 1: 48 students	4.83
	Section 2: 24 students	4.53
Fall 2012	Section 1: 48 students	3.73
Avg. all semesters		4.36

## TEACHING RECOGNITION:

- *Poets & Quants for Undergrads* “The Favorite Business Professors of the Class of 2022”
  - Nominated as a favorite business professor by a student who was selected as a Poets & Quants Best & Brightest Business Major of the class of 2022.
- Binghamton University *School of Management* award for Teaching Excellence (April 2018).
  - Nomination through a faculty committee of prior award recipients.
- Binghamton University *School of Management* Teaching Honor Roll – all semesters.
  - Recognition is provided to faculty members receiving at least a 3.5/4.0 on questions of either effectiveness or course design and recipients must have at least 50% participation rate in survey.
- 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 must also have demonstrated excellent effectiveness through university-based teaching evaluations.
- 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 overall 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*
- *Journal of Public Budgeting, Accounting & Financial 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 services to the GNP section also provide membership within the GNP section's executive board).

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)

INVITED PRESENTATIONS:

- 2019 The University of Massachusetts – Boston - presented the first draft of the North Carolina audit markets paper as a faculty workshop. The manuscript presented was in early development as sole 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.
- 2021 Babson College, Wellesley MA – Presented a research workshop and teaching demo to faculty members.

CONFERENCE PARTICIPATION:

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:

- 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:

---

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

INTERESTS & OTHER:

---

- Powerboating, fishing, skiing, golf (with solid improvement), Cape Cod

REFERENCES (AVAILABLE UPON REQUEST):

---