

VITA  
Sara Ann Reiter  
KPMG Professor of Accounting

ADDRESS: Home: 283 Williams Rd.  
Windsor, New York 13865  
607-655-2170

Office: School of Management  
Binghamton University  
Binghamton, New York 13902  
607-777-6174  
sreiter@binghamton.edu

EDUCATION:

Ph.D. in Accountancy, University of Missouri-Columbia, May 1985  
M.S. in Accountancy, University of Missouri-Columbia, December 1977  
B.A. in English Literature, Cornell University, June 1971  
C.P.A. exam, May 1978

PROFESSIONAL POSITIONS:

Professor, School of Management, Binghamton University,  
1990 - present (promoted 1992, 2004)  
Assistant Professor of Accountancy, University of Illinois  
at Urbana-Champaign, 1985 - 1990  
Assistant Professor, Division of Business and Economics, Indiana  
University at South Bend, 1979/80 - 1981/82, 1984/85  
Teaching Assistant, University of Missouri, 1977, 1982/83, 1983/84  
Tax Staff, Williams-Keepers-Oliver-Payne & Rackers CPAs  
Columbia, Missouri, January 1978 - April 1979

AWARDS AND HONORS:

Chancellor's Award for Excellence in Faculty Service, 2016  
Best Paper, Mid-year Meeting of the Public Interest Section, 2013  
KPMG Professor of Accounting  
Hall of Fame, Northeast Region of the AAA, 2001  
Ernst & Young Tax Research Grant, 1990  
KPMG Peat Marwick Faculty Fellow 1989-1991  
KPMG Peat Marwick Foundation Research Fellowship, 1987-1989  
Gold Medal for the state of Missouri and Elijah Watt Sells Certificate  
with High Distinction on May 1978 C.P.A. exam

COURSES TAUGHT:

Seminar in Financial Accounting Research  
Financial Accounting Theory  
Managerial Accounting Theory  
Advanced Financial Accounting  
Intermediate Financial Accounting  
Introduction to Financial Accounting  
Cost and Managerial Accounting  
Accounting for Managers  
Tax Research and Capstone Tax Project

## PROFESSIONAL ORGANIZATIONS:

American Accounting Association  
American Institute of Certified Public Accountants

## ARTICLES:

### Refereed Journal Articles Accepted or Published:

- Reiter, Sara A. and Paul F. Williams, "Sarbanes-Oxley and the Accounting Profession: Public Interest Implications," Open Journal of Accounting, January, (2013), pp. 8-15.
- Buhr, Nola and Sara Reiter, "Ideology, the Environment and One World View: A Discourse Analysis of Noranda's Environmental and Sustainable Development Reports," Advances in Environmental Accounting & Management, Volume 3, (2006), pp. 1-48.
- Reiter, Sara A. and Paul Williams, "The Philosophy and Rhetoric of Auditor Independence Concepts," Business Ethics Quarterly (2004).
- Reiter, Sara A. and Paul Williams, "The Structure and Progressivity of Accounting Research: the Crisis in the Academy Revisited," Accounting Organizations and Society, 27 (2002), pp. 575-607.
- Reiter, Sara A. and Lisa Flynn, "Moral Imagination and Accounting Ethics," Research on Accounting Ethics, Vol. 5 (1999), pp. 217-240.
- Reiter, Sara A. and Lisa Flynn, "Developing Ethical Conduct and Ethical Leadership in Accounting Ethics Education," Advances in Accounting Education, Vol.1 (1998), pp. 251-266.
- Reiter, Sara A., "Accounting Imperialism and the Crisis in Financial Accounting Research," Critical Perspectives on Accounting, Vol.9, No.2 (1998), pp. 143-169.
- Reiter, Sara A., "Storytelling and Ethics in Financial Economics," Critical Perspectives on Accounting, Vol. 8, No. 6, 1997, pp. 605-632
- Reiter, Sara A., "The Ethics of Care and New Paradigms for Accounting Practice," Accounting, Auditing and Accountability Journal, Vol. 10, Issue 3, 1997, pp. 299-324).
- Reiter, Sara A., "Principled Moral Reasoning v. Moral Imagination: Seven Steps v. Seven Habits," Journal of Legal Studies Education, Vol. 14, 1996, pp. 133-154).
- Reiter, Sara A., "The Kohlberg-Gilligan Controversy: Lessons for Accounting Ethics Education," Critical Perspectives On Accounting, Vol. 7, No. 1/2, February/April, 1996, pp. 33-54.
- Reiter, Sara A., "Theory and Politics: Lessons From Feminist Economics," Accounting, Auditing and Accountability Journal, Vol. 8, No. 3, 1995, pp. 34-59.
- Reiter, Sara A., "Beyond Economic Man: Lessons for Behavioral Research in Accounting," Behavioral Research in Accounting, Volume 6, Supplement 1994, pp. 163-185.
- Reiter, Sara A., "Storytellers, Stories, and 'Free Cash Flow'," International Review of Financial Analysis, Vol. 3, No. 3, 1994, pp. 37-52.

- Ziebart, David A. and Sara A. Reiter, "Bond Ratings, Bond Yields and Financial Information," Contemporary Accounting Research, Fall 1992, pp. 252-282.
- Reiter, Sara A. and Thomas Omer, "A Critical Perspective On Pension Accounting, Pension Research and Pension Terminations," Critical Perspectives On Accounting, Vol.3, 1992, pp. 61-85.
- Reiter, Sara A., "Economic Measures of Unfunded Pension Obligations," The Quarterly Review of Economics and Finance, Summer, 1992, pp. 110-128.
- Reiter, Sara A., "Pension Obligation and the Determination of Bond Risk Premiums: Evidence from the Electric Industry," Journal of Business Finance & Accounting, November, 1991, pp. 833-859.
- Reiter, Sara A. and David A. Ziebart, "Bond Yields, Ratings, and Financial Information: Evidence from Public Utility Issues," The Financial Review, February, 1991, pp. 45-73.
- Reiter, Sara A., "The Use of Bond Market Data in Accounting Research," Journal of Accounting Literature, Vol. 9, 1990, pp. 183-227.
- Reiter, Sara A. and Douglas R. Emery, "Estimation Issues in Bond Rating Models," Advances in Quantitative Analysis of Finance and Accounting, Vol. 1-A, JAI Press, 1990.
- Reiter, Sara A., "Pension Asset Allocation Policy," Journal of the Midwest Finance Association, Vol. 17, 1988, pp. 17-28.
- Francis, Jere B. and Sara A. Reiter, "Determinants of Corporate Pension Funding Strategy," Journal of Accounting and Economics, Volume 9, No. 1, 1987, pp. 35-59.
- Pearce, Douglas K. and Sara A. Reiter, "Regression Strategies When Multicollinearity Is A Problem: A Methodological Note," Journal of Accounting Research, Spring, 1985, pp. 405-407.
- Lutz, Sara A., "Pension Plan Disclosures: What They Mean," Management Accounting, April, 1982, pp. 48-54.

#### Chapters in Books:

- Reiter, Sara, "Stories and Accounting Ethics," forthcoming in *The Routledge Companion to Accounting Ethics*, Routledge, Taylor and Francis group.
- Reiter, Sara Ann, and Paul F. Williams, "Scientific Conversations in Financial Economics, " in *From Individualism to the Individual: Ideology and Inquiry in Financial Economics*, ed. George M. Frankfurter and Elton G. McGoun, (Aldershot; Ashgate Publishing Limited, 2002), pages 174-201.
- Abdel-khalik, A. Rashad, Philip B. Regier, and Sara A. Reiter, "Some Thoughts on Empirical Research in Positive Theory," in T.J. Frecka, editor, The State of Accounting Research As We Enter the 1990's, (University of Illinois, 1990), pp. 153-180.

#### Current Working Papers:

- "Tax Disclosures in Sustainability Reports," presented at the SPARKS conference June 2020.

“The Tax Cuts and Jobs Act – Good Tax Policy?”, presented at the 23<sup>rd</sup> Annual Ethics Research Symposium, American Accounting Association Meeting, August 2018.

“Making sense of public interest narratives,” with Paul F. Williams, presented at the 21<sup>st</sup> Annual Ethics Research Symposium, New York, New York, August 2016 and the Public Interest Section Meeting, Washington , D.C., 2017

“The Ambiguous Relationship between Corporate Social Responsibility and Tax Avoidance,” presented at the American Accounting Association Annual Meeting, New York, NY, August 2016

“A Diversity Climate Assessment in a School of Management: Preliminary Analyses and Plans,” With Kim Jaussi, Tom Kelly and Dina Layish, presented at the American Accounting Association Annual Meeting, Chicago, IL, August 2015

“The Morality of Corporate Tax Avoidance,” presented at the 20<sup>th</sup> Annual Ethics Research Symposium, Chicago, IL, August 2015

“Seeking the Public Interest in Public Accounting,” presented at the joint Public Interest section/Forensic Accounting Midyear meeting, March 2013 [Best Paper Award] and the American Accounting Association Annual Meeting, Atlanta, GA, August 2014

#### Past Presentations:

“Professional Regulation and Ethics,” with Paul Williams and Nan Zhou., presented at the 14<sup>th</sup> Annual Professionalism and Ethics Conference, New York, August 2009

"Sarbanes-Oxley and the Accounting Profession: Public Interest Implications," with Paul Williams, presented at the Critical Perspectives on Accounting conference, New York, April 2005 and the 11th Annual Professionalism and Ethics Conference, Washington DC, August, 2006.

“After Enron,” with Paul Williams, presented at the IPA conference, Madrid, Spain, July 2003, presented at the Academy of Accounting Historian’s conference, October, 2003.

“XYZ and the Accounting Profession,” with Nan Zhou, presented at the ABO conference October 2001 and the Critical Perspectives on Accounting Conference, April 2002.

“Professions and Finance,” presented at the Alternative Perspectives on Finance conference, Hamburg, Germany, August 2002

“The Independence Wars and the System of Professions,” (with Paul Williams), presented at the APIRA conference, Adelaide, Australia, July 2001.

“The history and rhetoric of auditor independence concepts,” 2000, presented at the IPA conference July 2000 and the American Accounting Association Annual meeting August 2000.

“Beyond Kohlberg: Expanding the Focus of Research on Accounting Ethics,” 1999, presented at the Fifth Professionalism and Ethics Symposium, San Diego, August 1999 and the ABO conference October 2000.

“Expanding the focus of research on accounting ethics: lessons from business ethics research,”  
2001 presented at the ABO Conference, October, 1999 and the Professionalism and  
Ethics conference August 2001.

“Environmental disclosure and accountability: an ecofeminist perspective,”  
(with Nola Buhr), 1999, presented at the First Critical Management Conference,  
Manchester, July 1999, the Annual Meeting of the American Accounting Association,  
San Diego, August 1999, the IPA conference July 2000 and the Center for Social and  
Environmental Research Summer School July 2000.

“Accounting and shamanism,” presented at the APIRA conference July 2001 and the 2001  
Annual Meeting of the American Accounting Association,

"Accounting Ethics Stories," 1998, presented at the Professionalism and Ethics Committee  
Symposium on Ethics Research in Accounting, Chicago, Illinois, August 1996.

#### GRANTS:

PwC Inquiries Grant, recruiting minority students and measuring intercultural  
competence of students, 2014-2016  
PwC Inquiries Grant, conducting a SOM Climate Survey, 2013  
PwC Inquiries Grant 2011

#### PROFESSIONAL SERVICE:

American Accounting Association – member 1979 – present Member of Accounting,  
Behavior and Organisations, Diversity, Gender Issues and Worklife Balance, Public  
Interest, and Teaching, Learning and Curriculum sections.

Public Interest Section

Chair, 2000-2002, Chair-elect 1999

Representative to the Council of the American Accounting Association, 1999–2002

AAA nominations committee, 2001

Accounting, Behavior and Organizations Section – nominating committee, 1998-2000  
Northeast Region

Inducted into the Northeast Region Hall of Fame, 2001

President, 1997-1998

Overall Program chair for the 1997 Northeast Region American Accounting  
Association meeting in Binghamton, April, 1997

Representative to the Council of the American Accounting Association, 1996-1998

Coordinator for section sessions at Northeast Region meetings:

Accounting Behavior and Organizations 1999-2001

Gender Issues 1995

Public Interest 1994

Co-organizer of the Doctoral Consortium and organizer of the Ethics Track at the  
Fifth Critical Perspectives on Accounting Conference, April 1999

#### Editorial Boards:

Critical Perspectives on Accounting 1996-present

Research on Professional Responsibility and Ethics in Accounting 1994–present

Accounting and the Public Interest 2000–2003

Advances in Environmental Science and Management – 1999–2004

Issues in Accounting Education – 1997–2000

International Review of Financial Analysis – 1995-1997

#### Regular Reviewing:

Critical Perspectives on Accounting

Research on Professional Responsibility and Ethics in Accounting

American Accounting Association Annual Meeting – Public Interest section

Public Interest Section mid-year meeting  
Annual Ethics and Professionalism Symposium  
Interdisciplinary Perspectives on Accounting Conference

Ad Hoc Reviewing:

Accounting, Auditing and Accountability Journal  
Accounting Horizons  
The Accounting Review  
Advances in Public Interest Accounting  
Auditing: A Journal of Practice and Theory  
Behavioral Research in Accounting  
Business Ethics Quarterly  
Contemporary Accounting Research  
The Financial Review  
Gender, Work and Organizations  
Hypatia  
International Journal of Accounting Information Systems  
Journal of Accounting and Public Policy  
Journal of Accounting Research  
Journal of Business  
Journal of Business, Finance and Accounting  
Journal of Economics and Finance  
Quarterly Journal of Business and Economics

Outside letters for tenure and promotion cases:

University of New Mexico, University of Maine, Bucknell, Loyola,  
Marquette, Baruch

UNIVERSITY SERVICE:

Faculty Senate:

Chair – 1995-96, 2009-2011  
Vice-chair - 2005– 2006, 2008/2009, 2013/2014  
Secretary – 2000–2003, 2014/2015, 2015/2016  
Faculty Senate – 1999–2003, 2005/2006, 2008-2011, 2012 - present  
Faculty Senate Executive Committee – 2001–2003, 2005/2006, 2008–2011, 2012 –  
present  
Campus Governance Leader, 2009- present  
University Faculty Senator – 2004, 2018 - present  
University Faculty Senator alternate – attended three meetings – 1999 – 2001  
Faculty Senate Committees:  
Chair of the Educational Policies and Priorities Committee – 2011 to present  
Educational Policies and Priorities Committee – Spring and Fall 2001.  
Chair of the Faculty Senate Evaluation Coordinating Committee – Fall 2014, Fall  
2016  
Evaluation Coordinating Committee – 2012–present, Chair Fall 2015, Fall 2016  
Chair of the By-Laws Review Committee – 2008-2010  
By-Laws Review Committee – 1999-2001, 2006-2010, 2014, 2016, 2017 to present  
Chair of the University Undergraduate Curriculum Committee – 2006-2008  
University Undergraduate Curriculum Committee - 2002 -present  
Chair of the Budget Review Committee – 1993/1994, 1997/1998  
Budget Review Committee – 1992–1998

Task forces:

- Co-chair Joint Task Force on Graduate Education and Scholarship, Fall 2018 to present
- Co-chair Micro-Credentials Task Force, Spring 2020 to present
- Co-chair Mission and Vision Working Group, Middle States Accreditation

All-University Personnel Committee (AUPC):

- Chair of the Profession Schools and Libraries sub-committee, 2015/2016, 2016/2017
- AUPC, 1996-1998, 2004-2006, 2015-2017

Graduate Council – 1994-1997, 2001-2004, Faculty senate liason 2013 to present

- Subcommittees – ACSR 1996 - 1997, Budget Review Committee 1994 – 1996, 2001-2004, Clark Fellowship Committee 1995-1997

Faculty Director of the Office of University-Wide Courses, 2019 - present

Ad Hoc Committee on Teaching Quality – 2002-2003

- Women’s Gender and Sexuality Studies Steering Committee – 1994 – 1998, 2009 – present

Chair of the Gen Ed Foreign Language Policy for Transfers task force 2010-2011

Road Map Diversity and Inclusion Committee

Chair of Core Competencies task force 2013-2014

Distinguished Teaching and Service Professor Selection Committee, 2014 - 2016

Faculty Senate liason to the Applied Learning Committee – 2015/2016

Search Committees:

- Provost Search Committee – 2012, 1992/1993
- Vice-President Finance - 2001
- Dean of the School of Management – 1993-1994, 1996-1997, 2001.

SCHOOL OF MANAGEMENT SERVICE:

Accounting Accreditation Committee – 2011 to present

School of Management Strategic Planning Committee – 2009 to present

Assurance of Learning Committee – 2015/2016, Chair, 2016 to present

Accounting Group Coordinator – 2000 – 2015

Dean’s Advisory Council – 1993 – 1997, 1999 - 2019

Accounting Search Committee – 1993, 1996 – 2001, Chaired - 2001 - 2014

Junior Personnel Committee – 1992 – present

Secretary 1993/1994, Chair, 1994/1995

Senior Personnel Committee – 2004 - present

Faculty Development/Research Committee – 1990-1993, 1997-1999, 2012- 2014

Undergraduate Program Director – 2002/2003

Undergraduate Committee – 1992/1993, 1995/1996, 1999/2000, 2001/2002

Awards Committee – 2000 – 2003

MBA Committee- 2000/2001

Chair, MS Accounting Task Force 1997 – 1999

School of Management Doctoral Program Director – 1994-1997

Dissertation Committees:

Howard Buchan, Accounting (Chair) 2004

Lisa Flynn, Accounting (Chair) 2001

Steve Solieri, Accounting 2000

Andy Felo, Accounting 1999

Shelley Dionne, Organizational Behavior 1998

Kartik Raman, Finance 1998

Ron Ketter, Political Science (outside member), Spring 1996