

DAVID R. UPTON

January 2019

Department of Accounting and Finance
Bryan School of Business and Economics
The University of North Carolina at Greensboro
Greensboro, NC 27402-6170

Cell: 336/706-3454
Office: 336/256-0186
Fax: 336/334-5580
Email: drupton@uncg.edu

EDUCATION

- Ph.D. Kelley School of Business, Indiana University, Bloomington, IN,
June 2006
Major Field: Accounting
Minor Field: Psychology
Dissertation: "Implications of Social Value Orientation and Budget
Levels on Group Performance"
- M.B. Kelley School of Business, Indiana University, Bloomington, IN, 2003
Major Field: Accounting
- M.B.S. Massey University, Palmerston North, New Zealand, 1994
Major Field: Accounting
- Dip.Bus.Stud. Massey University, Palmerston North, New Zealand, 1992
Major Field: Accounting
- B.M.S. University of Waikato, Hamilton, New Zealand, 1983
Major Field: Management

PROFESSIONAL CERTIFICATION

- C.A. Member of the Institute of Chartered Accountants of New Zealand from
1994 - 2014

PROFESSIONAL AFFILIATIONS

American Accounting Association
Institute of Management Accountants

RESEARCH AND TEACHING INTERESTS

Research: Managerial Accounting, Experimental Methods

Teaching: Cost and Managerial Accounting

TEACHING EXPERIENCE

- 2014 Visiting Professor, Fachhochschule (University of Applied Sciences) Worms, Germany. Taught 1400-Advanced International Controlling in the International Business Administration Master's program in a one-week format.
- 2005-present Associate Professor (2012) Assistant Professor, ACC-330 Cost Accounting, ACC-202 Managerial Accounting, MBA-612 Cost Management Systems, MBA-602 Financial and Managerial Accounting
University of North Carolina at Greensboro
- 2004, 2005 Adjunct Lecturer, Cost Accounting
Indiana University
- 2002, 2003 Discussion section leader, Introduction to Managerial Accounting
Indiana University
- 1999, 2003 Lecturer, Introduction to Managerial Accounting
Indiana University
- 1991-1999 Graduate Assistant/Assistant Lecturer/Lecturer, Managerial Accounting
Massey University, Palmerston North, New Zealand

PROFESSIONAL EXPERIENCE

- 1983–1987 Management Trainee and Marketing Officer for FCOS (a provincial 'Stock & Station'/Retailing organization), New Plymouth, New Zealand

PUBLICATIONS

- Harden, J. W. and D. R. Upton. 2019 (in Press). IRS provides friendly guidance on meals. *Strategic Finance*.
- Curatola, A. P., J. W. Harden, and D. R. Upton. 2018. The Tax Cuts and Jobs Act: Implications for financial professionals. *Journal of Financial Service Professionals*, 72: (4), 62-76.

- Harden, J. W. and D. R. Upton. 2018. Regulatory changes impacting partnerships: An opportunity for financial professionals. *Journal of Financial Service Professionals*, 72: (2), 85-93.
- Harden, J. W. and D. R. Upton. 2018. Health Reimbursement Arrangements in small businesses. *Strategic Finance*, 99: (February, 8), 16-18.
- Harden, J. W. and D. R. Upton. 2016. Backdoor Roths: A second look at the ethical standard of can I get away with it. *Tax Notes*, 152: (11), 1735.
- Harden, J. W. and D. R. Upton. 2016. An Introduction to the Use of the Balanced Scorecard for Performance Evaluation by Financial Professionals. *Journal of Financial Service Professionals*, 70: (2), 81-88.
- Harden, J. W. and D. R. Upton. 2015. Backdoor Roths: The ethical standard of can I get away with it. *Tax Notes*, 149 (8): 1067-69.
- Hughen, L., A. Lulseged, and D. R. Upton. 2014. Improving stakeholder value through sustainability and integrated reporting. *The CPA Journal*, 84: (3), 57-61.
- Biggart, T. B., J. W. Harden, and D. R. Upton. 2014. The *De Minimis* Rule for capitalizing tangible assets. *Strategic Finance*, 96: (February, 2), 10-12.
- Arrington, C. E. and D. R. Upton. 2013. "Three *-Izations*": Thinking with but beyond the sociological in comprehending accounting in a global context". *International Journal of Critical Accounting*, 5: (4), 327-345.
- Upton, D. R. 2012. Experimental balanced scorecard research: Implications for practitioners. *Management Accounting Quarterly*, 13: (Summer, 4), 25-31.
- Upton, D. R. and C. E. Arrington. 2012. Implicit racial prejudice against African-Americans in balanced scorecard performance evaluations. *Critical Perspectives on Accounting*, 23: (4-5, June), 281-297.
- Harden, J. W. and D. R. Upton. 2011. How states are responding to related-party intangible fees. *State Tax Notes*, 62: (8), 543-545.
- Hughen, L., J. R. Livingstone, and D. R. Upton. 2011. Switching from LIFO – strategies for change. *The CPA Journal*, 81: (4), 26-29.
- Upton, D. R. 2009. Implications of social value orientation and budget levels on group performance and performance variance. *Journal of Management Accounting Research*, 21: 293-316.
- Sprinkle, G. B., M. G., Williamson, and D. R. Upton. 2008. The effort and risk-taking effects of budget-based contracts. *Accounting, Organizations & Society*, 33: 436-452.

- Cahan, S. F., S. M. Courtenay, P. L. Gronewoller, and D. R. Upton. 2000. Value relevance of mandated comprehensive income disclosures. *Journal of Business Finance and Accounting*, 27: 1273-1301.
- Durden, C. H., L. G. Hassel, and D. R. Upton. 1999. Cost accounting and performance measurement in a just-in-time production environment. *Asia Pacific Journal of Management*, 16: 111-125.
- Upton D. R. 1998. Just-in-time and performance measurement systems. *International Journal of Operations and Production Management*, 18: 1101-1110.
- Upton, D. R. 1996. Management accounting systems in just-in-time environments: Some evidence from New Zealand manufacturers. *Pacific Accounting Review*, 8(June): 30-47.
- Jackson, B. and D. R. Upton 1994. Justifying the EIS investment. *Chartered Accountants Journal of New Zealand*, 73: 36-39.

RESEARCH IN PROGRESS

- Working paper: Consumer reactions to tax avoidance – Evidence from the United States and Germany, with Inga Hardeck and Bill Harden, under second round review at the *Journal of Business Ethics*.
- Working paper: Academic dishonesty and online exams, 2018, with Ayalew Lulseged. Submitted to 2019 SEAAA (accepted) and 2019 AAA Annual Conferences.
- Working paper: Implications of the Tax Cuts and Jobs Act on individual taxpayers, 2018, with Tony Curatola and Bill Harden, submitted to *Strategic Finance*.
- Working paper: Implications of the Tax Cuts and Jobs Act for domestic businesses, 2018, with Tony Curatola and Bill Harden, submitted to *Strategic Finance*.

PAPER PRESENTATIONS

- Hardeck, I., J. W. Harden, and D. R. Upton. “Consumer reactions to tax avoidance – Evidence from the United States and Germany”
- 10th Annual Behavioral Tax Symposium, Washington, DC, 8-9 June 2018 (co-presented).
 - The 8th Conference on Current Research in Taxation, Muenster, Germany, July 9-10, 2018 (presented by co-author)
 - The 5th Annual MaTax Conference, Mannheim, Germany, 4-5 October 2018 (presented by co-author)

- The Accounting Behavior and Organizations Section Research Conference, Phoenix, AZ., October 12-13, 2018
- Accepted at the 31st Annual ATA Mid-Year Conference, Washington, D.C., 22-23 February 2019

Hardeck, I., J. W. Harden, and D. R. Upton. "A Cross-Cultural Experimental Analysis of the Effect of Corporate Tax Strategy on Consumer Behavior: A Working Proposal" Co-presented at the 8th Annual Behavioral Tax Symposium, Reston, VA, June 2016.

Kakhki, M. D., Nemati, H. R., Upton, D. R., and Bedeley, R. (2014). The Impact of Analytics Enabled Supply Chain Integration on Performance. Presented by co-author at ICIS SIGDSA, Auckland, N.Z., December 2014.

Upton, D. R. and C. E. Arrington. "Race matters: whether we know it, or like it, or not: implicit racial attitudes and their effect on accounting-based, balanced scorecard performance evaluations. Presented at Critical Perspectives on Accounting conference, Clearwater Beach FL, July 2011.

Upton, D. R. "Implicit social cognition and the balanced scorecard". Earlier draft of implicit race paper. Presented at SEAAA, Destin FL, April 2011.

Upton, D. R. "Implications of Social Value Orientation and Budget Levels on Group Performance and Performance Variance" presented at:

- AAA Annual Meeting, Anaheim, CA August 2008.
- SEAAA, Birmingham AL. March 2008. Nominated for best paper award.
- Seton Hall University, 2005
- University of North Carolina at Greensboro, 2005
- San Francisco State University, 2005
- Northeastern University, 2005
- Indiana University, 2004

Upton, D. R. "Management accounting systems in just-in-time environments: Some evidence from New Zealand manufacturers". Presented at the Asian Pacific Conference on International Accounting Issues, Taipei, Taiwan, 1994.

AWARDS/RECOGNITION

2008	Received a grant of \$4,000 from the Dean's Research Scholars Program of the Bryan School of Business and Economics in Fall 2008. Co-author: Venkat Iyer.
2007	Beta Gamma Sigma, UNCG
2006	AAA New Faculty Consortium Fellow
2002	AAA Doctoral Consortium Fellow

1999-2002 Dean's Scholarship, Indiana University

SERVICE

University of North Carolina at Greensboro

School Undergraduate Programs Committee, interim member fall 2018

School committee on the future of business education and scholarship (Gen 3 Task Force) – member 2015 - 2017

Department Scholarships Committee – member 2015 – 2017, chair 2018 - present

Department Recruitment Committee 2012, 2017, 2018 (lecturer and assistant professor positions)

Department MSA Program Committee – member 2015 - present

Department HOD Search Committee – member 2015

Department Annual Review Committee, member 2013 - present

School Promotion and Tenure Committee 2013

Department Planning Committee 2012

Course Coordinator for Managerial Accounting ACC202 2012 - present

School Committee on Research Fall 2012

University Scholarly Communications Committee 2012-2015

Sub-committee on Open Access Publishing Support Fund

MBA Committee 2012 - 2016

Curriculum and Admissions sub-committees

Beta Alpha Psi Faculty Adviser 2011-2013

Senate Budget Committee 2007-2012

Department of Accounting: Undergraduate Curriculum Committee 2005-2012

Indiana University Kelley School of Business

Doctoral Student Association Planning Committee

Other

President (2016-present) and Member (various positions) of the Board of Directors of the IMA Piedmont Triad Chapter (#0286), 2009 – present

Convener of the IMA Piedmont Triad Chapter CMA Study Group, 2008 – 2009

Presenter for Executive Education course: Finance and Accounting for Non-Financial Managers (courses taught at UNCG, Mexico, and California), 2011 – present

Presenter for Executive Education course: PMD/GMP, 2012 – 2016