

## **Dr. Mary Anne Gaffney**

Temple University  
 Department of Accounting  
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### Education

#### Undergraduate:

Rutgers, the State University  
 B.S. cum laude, June 1975  
 Major: Accounting  
 Minor: Mathematics

#### Graduate:

The Pennsylvania State University  
 M.B.A. with honors, June 1977  
 Major: Accounting

University of Maryland at College Park  
 Ph.D., December 1984  
 Major: Accounting  
 Minors: Statistics, Public Administration

### Employment

#### Academic:

1983-present	Temple University, Philadelphia, PA. Associate Professor of Accounting
1997-2001	Assistant Dean for MBA and MS Programs
1977-1983	University of Maryland, College Park, Md. Teaching Assistant Taught one or two courses of Principles of Accounting each semester

#### Non-Academic:

1973-1975	Supermarkets General Corporation South Plainfield, NJ Staff Accountant
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Teaching

- Undergraduate: Senior Seminar in Accounting,  
Principles of Accounting II-Honors  
Intermediate Accounting-Honors
- Graduate: Fundamentals of Accounting, Financial Accounting  
Theory, Managerial Cost Accounting, Ph.D. Seminar in  
Managerial Accounting, Ph.D. Seminar in Financial  
Accounting Theory
- Teaching Awards: 2002 Fox School Musser Award for Excellence in  
Teaching  
Andrisani-Frank Undergraduate Teaching Award  
Beta Alpha Psi Teaching Award 2009-2010  
Certificate of Achievement for Honors Laptop Innovation

Service Contributions

- Department: Chair: Recruiting Committee,  
Undergraduate Advisor, Accounting Department Advisory  
Board, Accounting Department Ph.D. Committee, Director:  
Accounting Honors Program, Ph.D. Thesis Advisor, MS  
and MBA Advisor, Departmental Teaching Mentor
- College: Undergraduate Affairs Committee (Chairperson, 1988),  
MBA Admissions Committee, Honors Program Advisory  
Group, Collegial Assembly Steering Committee, Chair: ad  
hoc Task Force on Faculty Development, Chair: SBM  
Collegial Assembly, Assistant Dean for MBA and MS  
Programs, Director of Assessment.
- University: Chair University Honors Program Oversight Committee,  
Search Committee for Honors Program Director, TAUP  
Executive Board and Treasurer, Faculty Senate Committee  
on the Status of Women, Faculty Senate Steering  
Committee, Representative to the American Association of  
Higher Education's Project on Peer Review of Teaching,  
Chair Temple University Teaching Academy, Graduate  
Board, Chair EPPC, Academic Plan Working Group,  
General Education Executive Committee, Banner  
Implementation Executive Committee, GenEd Area  
Coordinator for Human Behavior..
- Community: Government Finance Offices Special Review Committee  
for the Certificate of Achievement in Financial Reporting,  
American Accounting Association: Governmental and Not-

for-Profit Section, Regional Chair, Mid-Atlantic region;  
 Gender Research in Accounting Section, Membership:  
 Haddonfield Friends School Board of Trustees and  
 Member of Finance Committee

## Research

Articles in Referred Journals:

“Consolidated Versus Fund-Type Accounting Statements: the Perspectives of Constituents”, Journal of Accounting and Public Policy, 4, 1986.

“Honors Programs in Accounting”, (with Bill N. Schwartz), Issues in Accounting Education, Spring 1988.

“The Expectation Gap and Municipal Accounting”, (with Susan Lynn), Government Accountants Journal, Summer, 1989.

“Advice to Firms: Gender Differences in Expectations of Success” Impacts Recruiting, (with Ruth Ann McEwen and Mary Jeanne Welsh), The CPA Journal, September 1990.

“Auditor Perceptions of Municipal Audit Report Messages”, (with Susan A. Lynn), Research in Governmental and Nonprofit Accounting, Volume 6, 1990.

“Accounting Department Retreats”, (with Bill N. Schwartz), Woman CPA, Winter 1991.

“A Comparison of the Perceptions of Auditors and Analysts About Municipal Financial Reports”, (with Susan A. Lynn), Financial Accountability and Management, Spring 1991.

“Gender Effects On Commitment of Public Accountants; a Test of Competing Sociological Models” (with Ruth Ann McEwen and Mary Jeanne Welsh), Advances in Public Interest Accounting, Volume 5, 1993.

“The Importance of Child Care Benefits to Women and Minority Students”, (with Ruth Ann McEwen and Mary Jeanne Welsh), Business and Economic Review Volume 8, No.1, Fall 1994.

“Expectations of Professional Success in Accounting: AN Examination of Race and Sex Differences”, (with Ruth Ann McEwen and Mary Jeanne Welsh) Advances in Public Interest Accounting, Volume 6, 1995.

“Faculty Participation in Ethics Seminars: Effects on the Awareness of Ethical Issues and Their Inclusion in the Accounting Curriculum”, (with Susan C. Borkowski), Accounting Perspectives, Spring 1995, Volume One, Number One.

“A Code of Ethics for Accounting Faculty”, (with Susan Borkowski), Accounting Educators Journal, Fall, 1995, Volume 7, Number 2.

“Peer Collaboration for Teaching Improvement”, with Jagan Krishnan, Advances in Accounting Education: Teaching and Curriculum Innovations, Volume 3, 2000, pages 107-123.

“Communication Networks of Women and Men in a Public Accounting Firm: A Comparative Analysis”, (with Ruth Ann McEwen and Mary Jeanne Welsh), Advances in Public Interest Accounting, Volume 8, 2001, pages 85-119.

“Ubiquitous Laptop Usage in Higher Education: Effects on Student Achievement, Student Satisfaction, and Constructivist Measures in Honors and Traditional Classrooms” (with Christian Wurst and Claudia Smarkola), Computers & Education, 51, 2008, pages 1766-1783,

“Do Online Homework Systems Improve Student Performance”, (with David Ryan and Christian Wurst), Advances in Accounting Education: Teaching and Curriculum Innovations, 2010, pages 49-68.

“The effect of FIN 48 on the quantity and quality of reported tax information”, (with Susan C. Borkowski) Journal of International Accounting, Auditing and Taxation, 2012, 21(1), pages 32-51.

“Proactive transfer Pricing Risk Management in PATA Countries” (with Susan C. Borkowski. Journal of International Accounting Research. 2014 13(2), 25-55.

“Canada and the U.S. – Trading partners and transfer pricing opponents?” (with Susan C. Borkowski). American Review of Canadian Studies, forthcoming.

#### Other Articles:

“The Coverage of Federal Government Accounting in Textbooks”, The Government Accountant’s Journal, Winter, 1986-1987.

#### Presentations and Proceedings:

“The Information Needs of Constituents”, Proceedings of the Southeast Region Meeting of the American Accounting Association, April 1986 (abstract published).

“The Use of the Budget by Constituents”, Proceedings of the Mid-Atlantic Region Meeting of the American Accounting Association, May, 1986 (abstract published).

“The Usefulness of Municipal Audit Reports”, (with Susan A. Lynn), Proceedings of the Mid-Atlantic Region Meeting of the American Accounting Association, March, 1989 (abstract published).

“Accounting Department Retreats” (with Bill N. Schwartz), Proceedings of the Southwest Meeting of the American Accounting Association, March, 1989, (abstract published).

“Gender Effects on Professional commitment of Accounting Students”, (with Ruth Ann McEwen and Mary Jeanne Welsh), Proceedings of the Annual Meeting of the American Accounting Association, August, 1989.

“A Code of Ethics For Accounting Faculty: Some Empirical Evidence”, (with Susan C. Borkowski), Proceedings of the Annual Meeting of the American Accounting Association, August 1993.

“Communication Networks of Women and Men in a Public Accounting Firm: A Comparative Analysis”, (with Ruth Ann McEwen and Mary Jeanne Welsh), presented at the American Accounting Association Annual Meeting, August 1996.

"Do On-line Homework Systems Improve Student Performance," (with David Ryan and Christian Wurst), American Accounting Association, New York, New York. (August 5, 2009).

“Mitigating transfer pricing risk proactively in an uncertain global economy”. American Accounting Association International Accounting Section Mid-year Meeting, 2013.

#### Book Reviews:

Readings and Cases in Governmental and Nonprofit Accounting, R. Vargo and Dierks, Government Accountants' Journal, Spring, 1983.

Illustration of Notes to the Financial Statements of State and Local Government, compiled by P. Glick, Government Accountants' Journal, Fall, 1983.

Preferred Accounting Practices for State Governments, Council of State Governments' Government Accountants' Journal, Fall, 1983.

The Public Money Manger's Handbook, N. Guild, Government Accountants' Journal, Winter, 1983-1984.

Positive Accounting Theory, R. Watts and J. Zimmermann, Journal of Accountancy, July, 1986.

The Nonprofit Organization Handbook, edited by Tracy D. Connors, Journal of Accountancy, November, 1988.

### **Grant**

Gaffney, M. A. (Co-Principal), Borkowski, S. C. (Co-Principal), "Effects of FIN 48 on the reporting and transfer pricing behaviors of transnational corporation managers," Sponsored by Institute of Management Accountants (IMA), Private, \$15,255.00. (June 27, 2011 - June 29, 2012).

Gaffney, M. A. (Co-Principal), Borkowski, S. C. (Co-Principal), "ERM, APAs and MAPS: Do these strategies help managers mitigate transfer pricing risk?" Sponsored by the Institute of Management Accountants, Private, \$18,500.00. (April 14, 2014 – April 2016).

### Research Related Activity:

Member of Editorial Board: Advances in Accounting Education