

**Dr. Steven A. Harrast**  
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## Education

PHD, The University of Memphis, 1999.  
Major: Accounting  
Dissertation Title: An Examination of the Merits of Inductive Reasoning in Accounting Research (a fundamental analysis using data mining)

BS, Brigham Young University, 1989.  
Major: Accounting

## Academic, Government, Military and Professional Positions

### Academic

Professor, Central Michigan University, Mount Pleasant, MI (2013 - Present).

Associate Professor of Accounting, Central Michigan University, Mount Pleasant, MI (2008 - 2013).

Assistant Professor of Accounting, College of Business Administration, University of Northern Iowa, Cedar Falls, IA (2003 - 2008).

## TEACHING

### Teaching Experience

#### Central Michigan University

ACC, Accounting Systems & Controls, 2 courses.  
ACC 201, Concepts Financial Accounting, 2 courses.  
ACC 202, Concepts of Managerial Accounting, 4 courses.  
ACC 203, Essentials of Acc for Business, 1 course.  
ACC 250, Intro to Financial Accounting, 32 courses.  
ACC 255, Managerial Accounting & Decision Making, 4 courses.  
ACC 255A, Manage Acctg & Dec Mknng, 3 courses.  
ACC 255B, Manage Acctg & Dec Mknng, 1 course.  
ACC 301, Intermediate Accounting I, 4 courses.  
ACC 370, Accounting Systems & Controls, 2 courses.  
ACC 370S, Accounting Systems & Controls, 19 courses.  
ACC 597J, Data Analytics for Accounting, 1 course.  
ACC 730, Cfg, Ctrl & Impl GI Acc Sys/GRC, 12 courses.  
BUS 629, Corp Governance & Social Resp, 1 course.  
MBA 619, Accounting Info for Managers, 3 courses.  
MBA 620, Managerial Acctg: Management Perspective, 3 courses.

## RESEARCH

### Published Intellectual Contributions

#### Refereed Journal Articles

- Harrast, S. A., Swaney, A. (2017). Understanding the New International Ethics Standards. *Journal of Corporate Accounting and Finance*, 28(6), 9-13.
- Harrast, S. A., Olsen, L. M. (2016). Climate Change Disclosures are Getting Hotter. *Journal of Corporate Accounting & Finance*, 27(5), 21-28.
- Harrast, S. A., Hayes, G. W., McGilsky, D. A. (2014). Integrating an ERP System into an Accounting Curriculum at Central Michigan University. *International Journal for Quality & Productivity Management*, 11(1), 43-55.
- Harrast, S. A., McGilsky, D. A. (2014). Cyber Incidents and Disclosure Controls. *Today's CPA*, 42(2), 10-11.
- Francis, R., Harrast, S. A., Olsen, L. M., Mattingly, J. (2013). The Relation Between Accounting Conservatism and Corporate Social Performance: An Empirical Investigation. *Business and Society Review*, 118(2), 193-222.
- Bromley, R., Harrast, S. A. (2012). The Whonka Chocolate Company: Corporate governance & controls over financial reporting. *Journal of Accounting Education*, 29(4), 295-314.  
[www.elsevier.com/locate/accedu](http://www.elsevier.com/locate/accedu)
- Weirich, T. R., Harrast, S. A. (2011). The Next Great Fed Crackdown: The Foreign Corrupt Practices Act is Experiencing a Resurgence. *Strategic Finance*, 93(6), 41-47.
- Weirich, T. R., Harrast, S. A. (2010). XBRL Filings: What Have We Learned?. *The Journal of Corporate Accounting & Finance*, 21(5), 35-39.
- Harrast, S. A., Strong, J., Bromley, R. (2010). More Accounting Theory or More Information Technology?. *Accounting Educator's Journal*, 20, 1-19.
- Weirich, T. R., Harrast, S. A. (2010). Improving Financial Reporting with Interactive Data. *The Journal of Corporate Accounting & Finance*, 21(2), 61-69.
- Harrast, S. A., Mattingly, J., Olsen, L. M. (2009). Governance implications of the Effects of Stakeholder Management on Financial Reporting. *Corporate Governance: The International Journal of Business in Society*.
- Harrast, S. A., Weirich, T. R. (2009). New IT Risk Framework. *The Journal of Corporate Accounting & Finance*, 20(5), 49-54.
- Mattingly, J., Harrast, S. A., Olsen, L. (2009). Governance implications of the effects of stakeholder management on financial reporting. *Corporate Governance: The International Journal of Business in Society*, 9(3), 271-282.

### Presentations Given

#### Accepted

Harrast, S. A., Swaney, A., AAA Midwest Meeting, "The Technology Committee's Identity Crisis" American Accounting Association, Indianapolis, IN (October 6, 2018).

Harrast, S. A., Swaney, A., Michigan Academy of Science, Arts and Letters, "The Technology Committee's Identity Crisis" MASAL, Mt. Pleasant, MI (March 9, 2018).

Harrast, S. A., Swaney, A., Michigan Academy of Science, Arts and Letters, "Many U.S. Accounting Professionals will be Affected by International Ethics Standard" (March 10, 2017).

Harrast, S. A., Michigan Academy of Science, Arts and Letters, "Writing Apps as an Introduction to Big Data in Accounting" (March 4, 2016).

Harrast, S. A. (Presenter & Author), Olsen, L. M. (Author Only), Mattingly, J. (Author Only), Michigan Academy of Science Arts and Letters, "The Relation between Corporate Social Performance and Financial Reporting Bias" (February 28, 2014).

Francis, R., Harrast, S. A., Mattingly, J., Olsen, L. M., Michigan Academy of Science Arts and Letters, "The Relationship Between CSR and Conservatism in Financial Reporting" Michigan Academy of Science Arts and Letters, Alma, MI (March 2, 2012).

Harrast, S. A., Midwest American Accounting Association Annual Meeting, "The Relation Between Social Responsibility and Conservatism" Midwest American Accounting Association, Troy, MI (April 2008).

#### **Invited**

Harrast, S. A., AAA Midwest Meeting, "Advising Accounting Student Organizations", Indianapolis, IN (October 6, 2018).

Harrast, S. A., Olsen, L. M., Michigan Academy of Science Arts and Letters, "Climate Change: What do U.S. Companies Think?" Michigan Academy of Science Arts and Letters, Holland, MI (March 2013).

#### **Other**

McGillsky, D. A., Hayes, G. W., Harrast, S. A., North American Accounting Society, "Integrating an ERP System into an Accounting Curriculum at Central Michigan University" MBAA International, Chicago (March 2011).

Harrast, S. A. (Presenter & Author), Strong, J. (Author Only), American Accounting Association Information Systems Section Mid-Year Meeting, "Teaching Information Technology in the Accounting Curriculum: Essentials and Expectations", Redondo Beach, CA (2008).

### **Contracts, Grants and Sponsored Research**

#### **External Contract**

Harrast, Steven A, "ACC 730 Course Revision Contract" Sponsored by CMU Prof Ed, Other (February 15, 2011).

#### **External Grant**

Weirich, Thomas R, Harrast, Steven A, "User and Preparer Perspectives: Analyzing and Preparing Financial Statements Under IFRS" Sponsored by Price Waterhouse Coopers, \$30,000.00 (October 2009 - December 2010).

## Intellectual Contributions in Submission

### Refereed Journal Articles

Harrast, S. A., Swaney, A. Avoiding the Executive Perquisites Trap. *The CPA Journal*.

Harrast, S. A., Mattingly, J., Olsen, L. M. CORPORATE SOCIAL RESPONSIBILITY AND FINANCIAL REPORTING BIAS. *Journal of Business Research*.

### Research Currently in Progress

"Representational Ontologies" (On-Going).

I am working on an application of representational ontologies that examines the development of accounting skills. I am hoping to conduct an experiment using SAP, but this is in process.

"The Relationship Between Accounting Conservatism and Stakeholder Theory: An Empirical Investigation" (On-Going).

Analysis of the relationship between stakeholder variables and financial conservatism using regression analysis.

"The Rise of the Board Technology Committee" (Writing Results).

Data and findings regarding board-level technology committees. Directed at a practitioner journal.

"Writing Apps as an Introduction to Big Data in Accounting" (On-Going).

Developing teaching case to allow students to write apps over SAP HANA to analyze Twitter data.

## SERVICE

### Department Service

Committee Member, Strategic Planning Committee (2017 - Present).

Committee Member, By Laws Committee (2014 - Present).

Committee Member, School of Accounting Assessment Committee (August 2012 - Present).

Co- Chair, Chair Search Committee (April 2015 - December 2016).

Committee Member, Accounting 250 Textbook Selection Committee, Central Michigan University (August 2009 - 2015).

Committee Member, Student Employer and Relations Committee, Central Michigan University (2008 - 2015).

### College Service

Committee Member, College Assessment Committee, Central Michigan University (August 2010 - Present).

Committee Member, CBA Computing committee, University of Northern Iowa (2004 - 2008).

## **University Service**

Committee Member, Early Career Investigator Grants, Central Michigan University (March 2010).

Committee Member, Research Excellence Fund, Central Michigan University (2009).

Committee Member, ITS Educational Technology Advisory Committee, University of Northern Iowa (2004 - 2008).

## **Professional Service**

Reviewer, Ad Hoc Reviewer, Journal of Contemporary Business Issues (November 2016 - Present).

Session Chair, Michigan Academy of Science, Arts & Letters, Alma, Michigan (March 2013 - March 2018).

Reviewer, Journal Article, Corporate Governance: The International Journal of Business in Society (2009).

Moderator, American Accounting Association Information Systems Section Mid-Year Meeting (2008).

Reviewer, Conference Paper, American Accounting Association Midwest Regional Meeting (2008).

## **OTHER ACTIVITIES**

### **Professional Memberships**

The American Accounting Association, AAA (1998 - Present).

CPA Iowa (inactive) (2004 - 2008).

### **Development Activities Attended**

Workshop, "Automation & Analytics Academy" PwC, (March 7, 2019 - March 8, 2019).

Seminar, "Robotic Processes and Control Planning" WMISACA, (November 15, 2018).

Workshop, "CMU Assessment Retreat" Central Michigan University, (January 5, 2017).

Continuing Education Program, "SAP BusinessObjects Access Control - Implementation and Configuration" SAP, (December 13, 2010 - December 17, 2010).

Workshop, "FSA Faculty Consortium" AICPA, (May 13, 2010 - May 14, 2010).

Continuing Education Program, "Introduction to SAP GRC Access Control 5.3" SAP, (March 2010).

Workshop, "SAP Curriculum Congress" SAP, (March 2010).

Workshop, "Teaching Online" CMU, (February 2010 - March 2010).

Workshop, "TERP10 Certification" SAP/CMU, (May 11, 2009 - May 22, 2009).

Workshop, "SAP Curriculum Congress" SAP, (March 13, 2009 - March 14, 2009).

## **Consulting**

For Profit Organization, Vornado, Inc, Wichita, KS