

Curriculum Vita
Susan C. Borkowski, Ph. D.
As of January 2015

La Salle University
Department of Accounting and Joint Faculty,
Integrated Science, Business and Technology
Philadelphia, PA 19141

215.951.1491 Office
215.951.1886 FAX
borkowsk@lasalle.edu

EDUCATION:

Temple University, Philadelphia, PA (Ph.D., May 1988)
Major: Accounting Minor: Operations Research
Dissertation: An Empirical Study of the Divergence of Transfer Pricing Theory and Practice
Honors: 1984-1986 Russell Conwell Fellowship
1987 American Accounting Association Doctoral Consortium Fellow
1987 Richard D. Irwin Dissertation Grant

University of Maryland, College Park, MD (MBA, Dec. 1979) Organizational Behavior and Development

Rutgers University, New Brunswick, NJ (BS, June 1975) Accounting

Saint Peter's College, Jersey City, NJ (BS, June 1973) Biology, with minors in English and Chemistry

ACADEMIC EXPERIENCE:

1989-present La Salle University: Professor 1998-current; Associate 1993-1998; Assistant 1989-1993
Undergraduate: Introduction to business perspectives, Managerial accounting, Accounting information and enterprise resource systems, Governmental/non-profit accounting
Graduate: Managerial accounting, Accounting information and enterprise resource systems, Transfer pricing seminar, Governmental/non-profit accounting seminar

1987-1989 Rutgers University, New Brunswick, NJ: Assistant professor

1986-1987 Rutgers University, Camden, NJ. Adjunct faculty

NON-ACADEMIC EXPERIENCE:

1982-1987 Federal Emergency Management Agency, Washington DC and Philadelphia, PA
Consultant assisting in disaster relief operations in the Philadelphia region

1980-1982 Computer Data Systems Inc., Bethesda, MD
Manager of systems installation contract for the Federal Emergency Management Agency

1976-1980 Office of the Vice President, Washington DC
Staff assistant for budget and finance for Vice President Walter Mondale

1975-1976 MeadowPride Dairy, Bellefonte, PA
Accountant for local dairy while enrolled in MBA program at Penn State.

PUBLICATIONS:

The decision to leave public accounting: Some things never change, co-authored with Mary Jeanne Welsh, *Journal of Managerial Issues*, under first review September 2014

Why can't I just Google it? Factors impacting millennials' use of databases in an introductory course, co-authored with Anne Walsh (lead author). *Journal of the Academy of Business Education*, accepted for publication October 2014

Linking teams and technology: Experiential learning in an introductory business course, co-authored with Anne Walsh (lead author). *Organization Management Journal*, accepted for publication August 2014. Available online at
<http://www.tandfonline.com/eprint/semppmJD5ED6KwjIDDBhB/full>

Proactive transfer pricing risk management in PATA countries, co-authored with Mary Anne Gaffney, *Journal of International Accounting Research*, 13(2) 2014

Transfer pricing and FIN 48: How managers attempt to mitigate audit risk, co-authored with Mary Anne Gaffney, *Strategic Finance*. Accepted for publication August 2013 for 2015 issue

FIN48, uncertainty and transfer pricing: (Im)perfect together? co-authored with Mary Anne Gaffney. *Journal of International Accounting, Auditing and Taxation* 21(1) 2012
<http://dx.doi.org/10.1016/j.intaccaudtax.2012.01.003>

Sustainability reporting at Johnson & Johnson: A case study using content analysis, co-authored with Mary Jeanne Welsh and Kristin Wentzel. *International Journal of Business Insights and Transformation* 4(3) January 2012

Sustainability reporting and third party assurance, co-authored with Mary Jeanne Welsh and Kristin Wentzel. *PICPA Journal* 82(2) Summer 2011

Johnson & Johnson: A model for sustainability reporting, co-authored with Mary Jeanne Welsh and Kristin Wentzel. *Strategic Finance* September 2010

Educational case: It takes one to convince one: Johnson & Johnson's history of sustainability reporting to guide non-reporting companies, co-authored with Mary Jeanne Welsh and Kristin Wentzel. *IMA Educational Case Journal* 3(2) June 2010

Transfer Pricing Practices of Transnational Corporations in PATA Countries, *Journal of International Accounting, Auditing and Taxation* 19(1): 2010

Com-PATA-bility Twenty-Five Years Later: The History of PATA and Its Effect on Advance Pricing Agreements and Mutual Agreement Procedures, *Journal of International Accounting, Auditing and Taxation* 17(1) 2008

The Technology Generation; Are We on the Same Page? co-authored with Rose Marie Bukics and Mary Jeanne Welsh, *PICPA Journal*, 78(3) Fall 2007

Foreword in *Transfer Pricing Audits in China*, by Jian Li and Alan Paisey. Palgrave Macmillan, 2007

Transfer Pricing Turnover Revisited: An Analysis of Pending and Resolved Litigation, *The International Tax Journal* 32(4) Fall 2006

Transfer Pricing, in *The Encyclopedia of Globalization*, edited by Roland Robertson and Jan Aart Scholte, New York: Routledge, 2006

The Links That Bind: A Review of Professional Network in the Health Care Industry, co-authored with Anne Walsh, *Journal of Applied of Business and Economics*, 6(4) 2006

Professional Associations in the Health Care Industry: Factors Affecting Female Executive Participation, co-authored with Anne Walsh, *Women in Management Review*, 21(5) 2006

Turnover in Transfer Pricing Management: Revolving Door or Opportunity for Expertise? *The International Tax Journal*, 31(3) Summer 2005

Global Trading of Financial Instruments and Transfer Pricing: A Brief History and Exploratory Study, *International Tax Journal*, 29(4) Fall 2003

Transfer Pricing Documentation and Penalties: How Much is Enough, *International Tax Journal*, 29(2) Spring 2003

An Analysis of Statistical Power in Gender-related Accounting Research, co-authored with Mary Jeanne Welsh, *Accounting Enquiries*, Winter/Spring 2002/03

Electronic Commerce, Transnational Taxation, and Transfer Pricing, *International Tax Journal*, 28(2) 2002

An Analysis of Statistical Power in Accounting Research, co-authored with Mary Jeanne Welsh, *Behavioral Research in Accounting*, V. 13 2001

Transfer Pricing of Intangible Property: Harmony and Discord across Five Countries, *International Journal of Accounting*, 36(3) 2001

Global Activity on the Electronic Commerce Front, *International Tax Journal*, 26(4) Fall 2000

Transfer Pricing Agreements: Current Status by Country, *International Tax Journal*, 26(2) Spring 2000

Ethical Practice in the Accounting Publishing Process: Contrasting Opinions of Editors and Authors, co-authored with Mary Jeanne Welsh, *Journal of Business Ethics* 25 2000

International Managerial Performance Evaluation: A Five Country Comparison, *Journal of International Business Studies*, 30(3) Third Quarter 1999

Mentoring in Health Administration: The Critical Link in Executive Development, co-authored with Anne Walsh, *Journal of Health Care Management*, 44(4) July/August 1999

Cross-Gender Mentoring and Career Development in the Health Care Industry, co-authored with Anne Walsh, *Health Care Management Review*, 24(3) 1999

Ethics and the Accounting Publishing Process: Author, Reviewer and Editor Issues, co-authored with Mary Jeanne Welsh, *Journal of Business Ethics*, 17(16) 1998

Business Students and Ethics: A Meta-Analysis, co-authored with Yusuf Ugras, *Journal of Business Ethics*, 17(11) 1998

Factors Affecting Transfer Pricing and Income Shifting between Canadian and United States Transnational Corporations, *International Journal of Accounting*, 32(4) 1997

Factors Motivating Transfer Pricing Choices of Japanese and United States Transnational Corporations, *Journal of International Accounting, Auditing and Taxation*, 6(1) 1997

The Transfer Pricing Concerns of Developed and Developing Countries, *International Journal of Accounting*, 32(3) 1997

Advance Pricing (Dis)Agreements: Differences in Tax Authority and Transnational Corporation Opinions, *International Tax Journal*, 22(3) 1996

An Analysis (Meta- and Otherwise) of Multinational Transfer Pricing Research, *International Journal of Accounting*, 31(1) 1996

4MAT/Formatting the Accounting Curriculum co-authored with Mary Jeanne Welsh, *Accounting Educator's Journal*, 8(2) 1996

The Accountant and Society: The Treatment of Accounting in the Short Story, *Accounting Perspectives*, 1(2) 1995

Gender Differences in Factors Affecting Healthcare Administration Career Development, co-authored with Anne Walsh, *Hospital and Health Services Administration*, 40(2) Summer 1995

Faculty Participation in Ethics Seminars: Effects of the Awareness of Ethical Issues and their Inclusion in the Accounting Curriculum, co-authored with Mary Anne Gaffney, Temple University, *Accounting Perspectives*, 1(1) 1995

A Code of Ethics for Accounting Faculty: Some Empirical Evidence co-authored with Mary Anne Gaffney, Temple University, *Accounting Educators' Journal*, 7(2) 1995

Temporary Section 482 Regulations on Intangibles: Some Evidence on Regulations versus Practice, *The Transfer Pricing Report*, October 1993

International Versus Domestic Managerial Performance Evaluation, *The International Journal of Accounting* 28(2) 1993

Advance Pricing Agreements and Other Alternatives for Multinational Corporations, *International Tax Journal*, 19(4) 1993

Organizational and International Factors Affecting Multinational Transfer Pricing, *Advances in International Accounting*, Vol. 5 1992

Executive Levels in Health Administration: Are There Really Equal Opportunities? co-authored with Anne Walsh, *Healthcare Financial Management*, July 1992

The Ethical Attitudes of Students as a Function of Age, Sex and Education co-authored with Yusuf Ugras, *Journal of Business Ethics*, 11(12) December 1992

Section 482, Rev. Proc. 91-22 and the Realities of International Transfer Pricing, *International Tax Journal*, 18(2) 1992

Choosing a Transfer Pricing Method: A Study of the Domestic and International Decision-Making Process, *Journal of International Accounting, Auditing and Taxation*, 1(1) Summer 1992

See Dick and Jane Get Creative: An Introduction to Some Innovative Financial Measures, *The Woman CPA*, Winter 1991.

Environmental and Organizational Factors Affecting Transfer Pricing: A Survey, *Journal of Management Accounting Research*, 2 Fall 1990

RESEARCH in progress:

- Women and Leadership in the Accounting Profession: Is the Glass Ceiling Shatterproof ? PricewaterhouseCoopers INQUIRIES Charitable Foundation research grant, co-authored with Mary Jeanne Welsh
- SEC footnote disclosures vis-à-vis transfer pricing: pre- and post-FIN48 implementation, co-authored with Mary Anne Gaffney [Temple University]
- Enterprise risk management and its effects on transnational corporation transfer pricing strategy, co-authored with Mary Anne Gaffney [Temple University]

OTHER PUBLICATIONS/PROFESSIONAL:

Book Reviews:

International Transfer Pricing in the Asia Pacific: Perspectives on Trade between Australia, New Zealand & China, J. Li and A. Paisey, *Journal of International Accounting Research*, 7(1), 2008

Security Controls for Sarbanes-Oxley: Section 404 Compliance, D. Brewer, *Pennsylvania CPA Journal*, 77(2) Summer 2006

Business Ethics: Australian Problems and Cases, Second Edition, D. Grace and S. Cohen. *Teaching Business Ethics*, 2002

In Pursuit of Privacy: Law, Ethics and the Rise of Technology, by J.W. DeCew, *Teaching Business Ethics*, V. 3, 1999

Radical Business Ethics by R. Lippke, *Teaching Business Ethics*, 2(1) 1998

Stories of Virtue in Business by C.E. Weber, *Teaching Business Ethics*, 2(1) 1998

Research in Accounting in Emerging Economies, edited by Wallace et al., *International Journal of Accounting*, 32(2) 1997.

An Analysis of the Development and Nature of Accounting Principles in Japan, by Y. Fujita, *International Journal of Accounting*, V. 30 1995.

Transfer Pricing in the 1990's, by R. Tang, *Journal of Asia-Pacific Business*, 1(2) 1995.

CONFERENCE PRESENTATIONS:

Invited speaker: Panel on Academic Research in Transfer Pricing and Relevance to the Practitioner, The Second Annual Transfer Pricing Symposium, hosted by the University of San Diego School of Law, San Diego CA: March 2014

The Decision to Leave Public Accounting; Some Things Never Change, co-authored with Mary Jeanne Welsh (presenter), American Accounting Association Annual Meeting, Anaheim CA: August 2013

The Decision to Leave Public Accounting; Some Things Never Change, co-authored with Mary Jeanne Welsh, American Accounting Association Mid-Atlantic Regional Meeting, Parsippany NJ: April 2013

Invited speaker: Legal and Economic Transfer Pricing Perspectives Academic Panel, Transfer Pricing Symposium, hosted by the University of San Diego School of Law, San Diego CA: March 2013

Mitigating transfer pricing risk proactively in an uncertain global economy. Co-authored with Mary Anne Gaffney. American Accounting Association International Accounting Section Mid-year Meeting, Savannah GA: February 2013

Linking teams and technology: Experiential learning in an introductory business course. Co-authored with Anne Walsh (presenter) and Kristin Wentzel. 49th Annual Meeting of the Eastern Academy of Management, Philadelphia PA: May 2012.

It takes one to convince one: A case study of Johnson & Johnson's history of sustainability reporting, co-authored with Mary Jeanne Welsh and Kristin Wentzel (presenter). PRME (Principles for Responsible Management Education): Achieving Sustainability through Innovation Conference, Rowan University, NJ: April 2011.

It takes one to convince one: A case study of Johnson & Johnson's history of sustainability reporting using content analysis, co-authored with Mary Jeanne Welsh (presenter) and Kristin Wentzel. The AAA Annual Meeting and Conference, San Francisco CA: August 2010

It takes one to convince one: A case study of Johnson & Johnson's history of sustainability reporting, co-authored with Mary Jeanne Welsh (presenter) and Kristin Wentzel. The AAA Mid-Atlantic Regional Conference, Philadelphia PA: April 2010

It takes one to convince one: A case study of Johnson & Johnson's history of sustainability reporting to guide non-reporting companies, co-authored with Mary Jeanne Welsh and Kristin Wentzel. The AAA Management Accounting Section Research and Case Conference, Seattle WA: January 2010

An Exploratory Study of Accounting Faculty Publication Patterns Leading to Promotion and Tenure, co-authored with Mary Jeanne Welsh (presenter), AAA Northeast Regional Meeting: April 2009

Com-PATA-bility 25 Years Later: PATA, SOX, and Transfer Pricing Practices of Transnational Corporations, 14th Annual Conference of American Society of Business and Behavioral Sciences, Las Vegas NV: February 2007

Professional Associations in the Health Care Industry: Factors Affecting Female Executive Participation, co-authored with Anne Walsh (presenter), Association of Employment Practices and Principles, Baltimore MD: Fall 2005

Update on Freshmen Business Courses, North East Decision Sciences Regional Meeting, Invited to panel, Philadelphia PA: March 2005

The Links That Bind: A Review of Professional Network in the Health Care Industry, co-authored with Anne Walsh (presenter), Business & Economics Society National Conference, Key West FL: March 2005

Unique Partnerships: Introductory Business Courses with Industry Partners, with Lehigh University representatives, Gregory Bruce, and Robert Campbell, AACSB International Conference and Annual Meeting, New Orleans LA: April 2003

Issues concerning Technology within the Information Systems/Accounting Curricula, Invited presenter, SAP Annual Curriculum Congress Panel, San Diego CA: February 2001

Transfer Pricing of Intangible Property: Harmony and Discord across Five Countries, IAAER/CIERA International Accounting Research Conference: Fall 1998.

Cross-Gender Mentoring and Career Development in the Health Care Industry, co-authored with Anne Walsh (presenter), Institute for Behavioral and Applied Management National Conference: Fall 1998.

Mentoring in Health Administration: The Critical Link in Executive Development, co-authored with Anne Walsh (presenter), Association of Employment Practices and Principles National Conference: Fall 1998.

An Analysis of Statistical Power in Behavioral Accounting Research, co-authored with Mary Jeanne Welsh and Q. Zhang, National Accounting, Behavior and Organizations (AAA Section) Research Conference: August 1998.

Business Students and Ethics: A Meta-Analysis co-authored with Yusuf Ugras, American Accounting Association National Meeting: August 1996.

Multinational Transfer Pricing: Theory and Practice, American Accounting Association Mid-Atlantic Regional Meeting: April 1996.

A Code of Ethics for Accounting Faculty: Some Empirical Evidence, co-authored with Mary Anne Gaffney, Temple University, American Accounting Association National Meeting: August 1993.

International versus Domestic Performance Evaluation: Some Evidence American Accounting Association Regional Meeting: April 1992.

Executive Levels in Health Administration: Are There Really Equal Opportunities? co-authored with Anne Walsh (presenter), Academy of Business Administration National Conference: February 1992.

Student Ethics as a Function of Age, Sex and Education co-authored with Yusuf Ugras, American Accounting Association Regional Meeting: April 1991.

Organizational and International Factors Affecting Multinational Transfer Pricing, American Accounting Association Regional Meeting: April 1991.

Determinants of Stock Repurchases: Pre and Post October 1987 co-author Mary Anne Gaffney, Temple University, American Accounting Association Regional Meeting: April 1990.

GRANTS/AWARDS/CONSULTING:

Research

- Institute of Management Accountants (IMA) Foundation for Applied Research grant, co-authored with Mary Anne Gaffney. "ERM, APAs and MAPs: Do These Strategies Help Managers Mitigate Transfer Pricing Risk?" April 2014.
- Institute of Management Accountants (IMA) Foundation for Applied Research grant, co-authored with Mary Anne Gaffney, "Advance pricing agreement activity then and now: The effects of FIN48 on transnational corporation transfer pricing strategy" June 2011.

- PricewaterhouseCoopers Charitable Foundation research grant, co-authored with Mary Jeanne Welsh, “Women and Leadership in the Accounting Profession: Is the Glass Ceiling Shatterproof?”, April 2011
- Institute of Management Accountants (IMA) Foundation for Applied Research grant, co-authored with Mary Jeanne Welsh and Kristin Wentzel, “It takes one to convince one: A case study of Johnson & Johnson’s history of sustainability reporting to guide non-reporting companies” Summer 2008
- Institute of Management Accountants (IMA) Innovations in Accounting Education research grant, with Jeannie Welsh 2002
- National Endowment for Financial Education (NEFE) research grant, 2001
- National Collegiate Inventors and Innovators Alliance (NCIIA) grant to develop BUS 100: Business Perspectives course, 2000
- American College of Healthcare Executives, Health Management Research Award, with Anne Walsh 1997
- Research Course Reduction, Rutgers University Center for International Business and Education, 1989
- Faculty Fellowship Award, J.H. Cohn and Co. NJ. 1988

International:

- External reviewer, Ph.D. dissertation, The University of Newcastle, New South Wales, Australia February 2012
- Government of Canada, Canadian Studies Research Grant. Effects of U.S. FIN 48 on the reporting and transfer pricing behavior of Canadian and U.S. corporations. March 2011
- Beta Gamma Sigma, Faculty Advisor of the Year, April 2009
- Government of Canada, Canadian Studies Research Grant 2005
- United Nations Conference on Trade and Development (UNCTAD): expert on transfer pricing in a project to develop a multilateral framework on investment for developing countries, 1997-99. Main author on resulting publication *Transfer Pricing: UNCTAD Series on Issues in International Investment Agreements*, United Nations: New York and Geneva, E.99.II.D.8, 1999
<http://www.unctad.org/en/docs/psiteiitd11v1.en.pdf>
- Association of International Education Administrators Research Grant 1998-99
- Government of Canada, Canadian Studies Research Grant 1996
- U.S. Agency for International Development, LaSalle-Ukraine Curriculum Development project, 1995-96
- UNCTAD: expert on model transfer pricing framework for developing countries, 1995-96

La Salle University:

- Faculty Distinguished Scholarship Award, October 2010
- Research sabbatical, Fall 2010
- Summer research/curriculum development grants 1990-1994, 2010
- Lindback Research Professor, 2005-2011, 1996-1999
- University sabbatical, Fall 2004
- Kemper Foundation Grant, 1998-1999
- Research Course Reductions 1990, 1991, 1994, 1995
- 1992 Teaching Excellence Award, School of Business

UNIVERSITY SERVICE:

Academic Affairs Committee (non-voting member) 2013-14

Curriculum Committee, 2012-
Faculty Senate, 1997-2001; 2003-2004; 2011-14, Vice-president 2013-14
ISBT Program Advisory Board and Joint faculty, 1999-
ISBT Masters Program Committee, 2011-
Promotion and Tenure Appeals Committee, 2009-2012
Promotion and Tenure Committee, 2005-2009
Athletics Committee, 2002-2005
SAP Curriculum Coordinator/Faculty Liaison, 1999-2004
Graduate Council, 1998-2002
Women's Studies Board, 1998-2002
Market Review and Appeals Committee, 1994-97
Teaching and Learning Center Advisory Board, 1995-97
Diplomat-in-Residence Program Accounting Dept representative, 1994-96
Middle States Governance Task Force, 1994-95
Faculty Development Committee, 1991-94

SCHOOL OF BUSINESS SERVICE:

Full-time/One-year MBA Curriculum Committee, 2007-
BUS100 Curriculum Development Committee, 1999-2000; Course coordinator 2000-2011
Partnership Task Force, 1996-2001
Scholarship Task Force, 1996-2001
Quantitative Task Force, 1996-1999
Teaching Excellence Award Committee, 1992-94
Teaching Enhancement Committee, 1991-93

SCHOOL OF BUSINESS SERVICE TO STUDENTS:

Faculty Advisor and President, Beta Gamma Sigma Honors Society, 1995-
April 2009: Named Faculty Advisor of the Year (out of 485 university advisors)
April 2014: Chapter received Gold Award and \$1,500 scholarship
Faculty Coordinator/Advisor for case competitions: Undergraduate level

- KPMG Business Ethics Case competition 2013-
- PricewaterhouseCoopers xACT Case Competition, 2006-
- University of Arizona Eller Ethics Case Competition, 2008-
- Johnson & Johnson Case Competition, 2001-2012
- ACG MBA Case Competition, 2008-
- Rutgers University Accounting Jeopardy, 2010-2011
- Loyola Marymount Ethics Case Competition, 2007- 2010
- Royal Roads University Case Competition, Vancouver 2011-2012 [Penny Grob has lead role]
- La Salle Nonprofit Center MBA Case Competition, 2008-2009

Faculty Advisor, La Salle Chapter, National Student Partnerships, 2003-2005
Faculty Moderator, Institute of Management Accountants La Salle Chapter, 1991-94, 1997-2000
Faculty Moderator, *The Report* student magazine (School of Business), 1993-98

PROFESSIONAL SERVICE:

Beta Gamma Sigma, Centennial Task Force 2011-13
Editorial Board *Teaching Business Ethics* 1996-2008
Journal of International Business Studies 2007-2008

Review Board *Journal of Business Ethics* 2008-
Issues in Accounting Education (AAA major journal) 2004-2006

Ad hoc reviewer *British Accounting Review, International Journal of Accounting, Research on Professional Responsibility and Ethics in Accounting, Journal of International Business Studies*

American Accounting Association (AAA)

- Current section member: Management Accounting, Behavioral Research, International Accounting
- Manuscript Reviewer: various National and Mid-Atlantic Regional Conferences
- Manuscript Reviewer: National Conference, 10th Ethics Research Symposium, 2005
- International Section: Outstanding Dissertation Committee 2003-04, Publications Committee 2010-

The Association for Canadian Studies in the United States (ACSUS), current member

Academy of International Business (AIB), current member

Institute of Management Accountants (IMA), current member

Association of Certified Fraud Examiners (ACFE), current member

Panelist to review grant proposals from the United States Information Agency (USIA) 1999

COMMUNITY SERVICE:

Haddonfield Monthly Meeting, Religious Society of Friends. Finance committee member 2008 –present,
co-treasurer 2013-present

Haddonfield Friends School, PTO Treasurer. 2004 –2011

AIDS Coalition of Southern New Jersey (ACSNJ). 2001–2010

Volunteer for Thanksgiving food drive, summer yard sale, winter clothing drive

Girl Scout Troop Leader. 2003-2007