

**Curriculum Vita**  
**Susan C. Borkowski, Ph. D.**  
**As of May 2018**

La Salle University  
Department of Accounting and Joint Faculty,  
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**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 effects of culture and gender on the ethical perceptions of business students, co-authored with Cihat Savsar, Yusuf Ugras, and Mary Jeanne Welsh, *International Journal of Ethics Education*, under review May 2018.

Statement on Management Accounting: Transfer pricing and risk management, co-authored with Mary Anne Gaffney. IMA Foundation for Applied Research, Accepted November 2015 for 2018 publication.

Transfer pricing and FIN 48: How managers attempt to mitigate audit risk, co-authored with Mary Anne Gaffney, *Management Accounting Quarterly*. Accepted for publication Spring 2018

Why can't I just Google it? Factors impacting millennials' use of databases in an introductory business course, co-authored with Anne Walsh (lead author). *Journal of the Academy of Business Education*, V. 19 (Spring) 2018.

Canada and the U.S. – Trading partners and transfer pricing opponents? co-authored with Mary Anne Gaffney. *American Review of Canadian Studies*. Published online September 6, 2017. In print: 47(3) 2017.  
<http://dx.doi.org/10.1080/02722011.2017.1370720>

Survey Says: Why people leave public accounting: Some things never change, co-authored with Mary Jeanne Welsh, *PICPA Journal*, Winter 2016

Linking teams and technology: Experiential learning in an introductory business course, co-authored with Anne Walsh (lead author). *Organization Management Journal*, 11(4) 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

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.intaccudtax.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:**

- SEC footnote disclosures vis-à-vis transfer pricing, co-authored with Mary Anne Gaffney [Temple University]
- Business student ethics: revisiting a 1990 study co-authored with Joe Ugras and Jeannie Welsh [La Salle]

#### **CONFERENCE PRESENTATIONS:**

The effects of culture and gender on the ethical perceptions of business students, Co-authored with Cihat Savsar, Yusuf Ugras (presenter), and Mary Jeanne Welsh. 2018 Annual American Accounting Association Meeting, Washington DC, August 2018,

Canada and the U.S. – Trading partners and transfer pricing opponents? Co-authored with Mary Anne Gaffney, Administrative Sciences Association of Canada 44<sup>th</sup> Annual Conference, MacEwan University, Edmonton AB Canada: June 2016

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, 14<sup>th</sup> 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 Univ. Center for International Business and Education, 1989
- Faculty Fellowship Award, J.H. Cohn and Co. NJ. 1988

#### International:

- External reviewer, Ph.D. dissertation, 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: expert on transfer pricing 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/psiteiid11v1.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 Devp 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, Spring 2016
- Kemper Foundation Grant, 1998-1999
- Research Course Reductions 1990, 1991, 1994, 1995
- 1992 Teaching Excellence Award, School of Business

#### UNIVERSITY SERVICE:

Institutional Review Board, 2017-  
 Fellowship Committee, 2016-  
 SAP Curriculum Coordinator/Faculty Liaison, 1999-2004, 2015-  
 ISBT Program Advisory Board and Joint faculty, 1999-  
 Faculty Senate, 1997-2001; 2003-2004; 2011-16, Vice-president 2013-15  
 Academic Affairs Committee (non-voting member) 2013-15  
 Curriculum Committee, 2012-2015  
 ISBT Masters Program Committee, 2011-2012  
 Promotion and Tenure Appeals Committee, 2009-2012  
 Promotion and Tenure Committee, 2005-2009  
 Athletics Committee, 2002-2005  
 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:**

SAP Faculty Coordinator, 2015-  
Assessment of Learning Committee, 2014- Chair, 2017-  
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 2016: Chapter received Silver Award and \$1,250 scholarship  
Faculty Coordinator/Advisor for case competitions: Undergraduate level 2000-  
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 Review Board *Journal of International Accounting, Auditing and Taxation* 2017- Associate editor 2018-  
*Journal of Business Ethics* 2008-  
*Advances in Accounting, incorporating Advances in International Accounting* 2015-16  
*Issues in Accounting Education* (AAA major journal) 2004-2006

Ad hoc reviewer for various accounting and business journals

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

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