

Troy D. Janes, PhD, CPA

Purdue University
Krannert School of Management
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Work Experience

Clinical Assistant Professor of Accounting, Purdue University, West Lafayette, Indiana

2012- present

Served as faculty director of the accounting master's program.

Assisted in the creation of the Purdue Student Chapter of the Association of Certified Fraud Examiners and served as its faculty advisor.

Served as faculty advisor to the Graduate Accounting Association at Purdue.

Developed and taught a course in internal auditing at the graduate level.

Created and administered an experiential learning program in accounting at the graduate level.

Planned and taught courses in financial accounting, forensic accounting, and auditing at the undergraduate level.

Planned and executed research and writing projects in financial accounting and financial reporting fraud.

Instructor, Beijing Jiaotong University Global Summer School, Beijing, China

2015

Planned and taught courses in financial and managerial accounting at the undergraduate level.

Assistant Professor of Accounting, Rutgers University, Camden, New Jersey

2007 – 2012

Planned and taught courses in auditing and financial accounting and at the graduate and undergraduate level.

Served on committees responsible for establishing policies, degree requirements, and curriculum for undergraduate degree programs.

Planned and executed research projects in financial accounting and financial reporting fraud.

Assistant Professor of Accounting, State University of New York at Buffalo, Buffalo, New York

2003 – 2007

Planned and taught courses in financial accounting at the graduate and undergraduate level.

Supervised assistants.

Served on committees responsible for planning the curriculum of undergraduate degree programs.

Planned and executed research projects in financial accounting.

Assistant Controller, Korman Commercial Properties, Inc., Trevese, Pennsylvania

1996 – 1997

Prepared financial reports for multiple commercial real estate entities.

Served as liaison with external auditors.

Negotiated the refinancing of real estate holdings in excess of \$250 million.

Senior Consultant, Ernst & Young LLP, Philadelphia, Pennsylvania

1992 – 1996

Provided auditing and attestation, valuation, and due diligence services to clients.

Planned and executed financial statement audits and valuation projects.

Supervised, directed, and evaluated the performance of staff on audits and other projects.

CPA Exam Experience

Sponsor Advisory Group Member, American Institute of Certified Public Accountants

2014 – present

Provided suggestions and feedback to the AICPA's practice analysis group that is developing the next version of the Uniform CPA Exam due to be released in 2017.

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CPA Exam Experience (continued)

Instructor, Becker Professional Education, Philadelphia, Pennsylvania and West Lafayette, Indiana
2010 - 2013

Taught review courses in financial accounting, auditing, and business concepts to prepare candidates to pass the Uniform CPA exam.

Subject Matter Expert, American Institute of Certified Public Accountants, Ewing, New Jersey
2008 - 2010

Developed simulation questions in auditing and financial accounting for the Uniform CPA Exam.

Education

University of Michigan Business School
Ph.D. in Business Administration (Accounting), *August 2005*.

Utah State University
B.A. in Accounting, *June 1992*.

Academic Research

Publications

“The Role that Fraud Has on Bankruptcy and Bankruptcy Emergence,” with Daniel Bryan and Samuel Tiras, *Journal of Forensic and Investigative Accounting*, Vol. 6, Issue 2 (2014), pp. 126-156.

“The Continuing Evolution of Accounting for Goodwill,” with David A. Rees, *The CPA Journal*, Vol. LXXXII, No. 1 (2012), pp. 30-33.

“Empirical Evidence of Financial Statement Manipulation during Economic Recessions,” with Cristi Tilden, *Journal of Finance and Accountancy*, Vol. 10 (2012), pp. 39-53.

“Lunar Cycle Effects in Stock Market Returns,” with Ilia Dichev, *The Journal of Private Equity*, Vol. 6, No. 4 (2003), pp. 8-29.

Published Proceedings

“Earnings Management during Economic Downturns: Evidence from Benford’s Law,” with Cristi Tilden, *Proceedings of Academic and Business Research International Conference Orlando 2012*.

Working Papers

“Gender Differences in Number Invention,” with Lukia Chen, John Rihm, and Greg Wright – As a potential aid to fraud detection, this study investigates whether numbers fabricated by men and women have different identifiable patterns.

“Accruals as a Determinant of Debt Covenant Tightness” – Documents that, contrary to expectations, bank debt covenants do not appear to reflect the information in accruals.

“The Relation between Accruals and Financial Distress” – Documents that accruals provide information for the prediction of financial distress. Formerly entitled “Accruals and Financial Distress.”

Conference Presentations

“Earnings Management during Economic Downturns: Evidence from Benford’s Law.” Academic and Business Research International Conference, Orlando, Florida, January 2012. Coauthored with Cristi Tilden.

“Accruals as a Determinant of Debt Covenant Tightness.” American Institute of Higher Education Conference, Nashville, Tennessee, April 2009.

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Conference Presentations (continued)

“Accruals as a Determinant of Debt Covenant Tightness,” American Accounting Association Annual Meeting, Anaheim, California. August 2008.

“Accruals and Financial Distress,” American Accounting Association Annual Meeting, Washington, D.C. August 2006.

“The Role of Net Asset Overvaluation in Detecting Fraud,” 2nd Annual BYU Accounting Research Symposium, Provo, Utah. October 2005. Coauthored with Daniel Bryan and Vincent Chen.

“Accruals, Financial Distress, and Debt Covenants,” American Accounting Association MidAtlantic Regional Meeting, Philadelphia, Pennsylvania. March 2005.

Other Invited Presentations

“Financial Statement Audits: Way Cooler Than You Thought.” Purdue’s For Me Program, West Lafayette, Indiana, April 1, 2013.

“ERM, Internal Control, and You,” Purdue University Office of the Senior Vice President for Business Services, West Lafayette, Indiana, December 6, 2012.

“Empirical Evidence of Financial Statement Manipulation during Economic Recessions,” Weber State University, Ogden, Utah, January 27, 2012.

Press Citations

“Fly Me to the Moon, and Let Me Profit on My Stocks,” Mark Hulbert, *New York Times*, (November 19, 2006), Sec. 3, p. 5.

“Market Lunacy,” Lisa Burrell, *Harvard Business Review*, Volume 84 Issue 11 (November 2006), p. 24.

“The U.S. Auto Industry—Can It Survive?” *Buffalo Business*, Number 15 (Spring 2006), pp. 10-14.

“So Why Aren’t All Astronomers Rich?” *Forbes*, Volume 168 Number 13 (November 26, 2001), p. 26.

“What a Little Moonlight Can Do,” *The Economist*, Volume 361 Number 8244 (October 20, 2001), pp. 70-71.

Teaching History

Graduate Courses

Accounting Practice, Krannert School of Management, Purdue University
Spring 2013-15

Developed and supervised course in which teams of accounting masters students worked on accounting consulting projects for local organizations. Average teaching review: 4.8/5.0.

Accounting for Managers, Krannert School of Management, Purdue University
Spring and Fall 2013, Fall 2014, Fall 2015

Planned, prepared, and taught core financial accounting course in weekend MBA program. Average teaching review: 4.8/5.0.

Advanced Auditing, Rutgers University School of Business-Camden
Fall 2011

Planned, prepared, and taught advanced auditing course in professional masters program. Average teaching review: 4.9/5.0.

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Teaching History (continued)

Directed Study in Accounting, Rutgers University School of Business-Camden

2007-2012 Academic Years

Planned, prepared course materials and supervised MBA students in independent study courses in auditing and taxation.

Intermediate Financial Reporting, University at Buffalo School of Management

Spring 2006

Planned, prepared and taught intermediate accounting course to MBA students. Average teaching review: 4.3/5.0.

Cross-listed Courses (Graduate and Undergraduate)

Forensic Accounting and Fraud Examination, Krannert School of Management, Purdue University

2012-2014 Academic Years

Planned, prepared and taught course in fraud examination and other forensic accounting topics to graduate and undergraduate accounting majors.

Undergraduate Courses

Intermediate Accounting I, Krannert School of Management, Purdue University

2012-2014 Academic Years

Planned, prepared and taught first intermediate accounting course to accounting majors. Average teaching review: 4.8/5.0

Concepts of Auditing, Rutgers University School of Business-Camden

2007-2012 Academic Years

Planned, prepared and taught auditing course to accounting majors. Average teaching review: 4.4/5.0

Intermediate Accounting I, Rutgers University School of Business-Camden

2007-2012 Academic Years

Planned, prepared and taught first intermediate accounting course to accounting majors. Average teaching review: 4.5/5.0

Business Failures-Their Causes and Consequences, Rutgers School of Business-Camden

Fall 2009

Planned, prepared and taught seminar in the Business Leader Development Program, a selective program available to all business majors. Average teaching review: 5.0/5.0.

Intermediate Financial Accounting I, University at Buffalo School of Management

2003-2007 Academic Years

Planned, prepared and taught first intermediate accounting course to accounting majors. Average teaching review: 4.2/5.0.

Principles of Accounting, University of Michigan Business School

Fall 2001, 2 sections

Planned, prepared and taught course introducing financial accounting to non-business majors. Average teaching review: 4.8/5.0.

Other Teaching Experience

Quantitative Skills Workshop, University of Michigan Business School

August 1999

Served as a teaching assistant in math review course for incoming MBA students. Duties included teaching review sessions based on the program's lecture sessions. Teaching evaluations were not performed for teaching assistants.

Teaching Awards

Rutgers School of Business-Camden Best Teacher Award, 2012

Distinguished Teacher, Krannert School of Management Weekend MBA, Fall 2013, Fall 2014

Distinguished Teacher, Krannert School of Management Undergraduate Program, Fall 2013, Spring 2014, Summer 2014, Fall 2014

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Academic Honors

William A. Paton Accounting Fund Fellowship, University of Michigan Business School
University of Michigan Business School Graduate Fellowship
AICPA Doctoral Fellowship, American Institute of Certified Public Accountants
Graduated Magna Cum Laude, Utah State University

Professional Certifications and Affiliations

Certified Public Accountant, Commonwealth of Pennsylvania
Certified Fraud Examiner
Member, American Accounting Association
Member, Association of Certified Fraud Examiners
Member, American Institute of CPAs
