

## **PAUL W. ALLEN, CPA**

Division of Business and Industry  
Mississippi State University at Meridian  
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### **EDUCATION**

*Doctor of Business Administration in Accounting*  
Mississippi State University, Starkville, MS (May 1994)  
Minors: Finance and Marketing  
GPA 4.00/4.00  
Dissertation: *Explaining CPA Preferences Toward Ethical Issues*

*Master of Business Administration*  
Loyola University, New Orleans, LA (May 1984)  
GPA 3.85/4.00

*Bachelor of Professional Accountancy*  
Mississippi State University, Starkville, MS (May 1981)  
GPA 3.42/4.00

### **ACADEMIC EXPERIENCE**

*Professor of Accounting (2006-present)*, Mississippi State University, Meridian Campus

*Associate Professor of Accounting (1997-present)*, Mississippi State University,  
Meridian Campus

*Interim Chair, Division of Business and Industry (2002-2003)*, Mississippi State  
University, Meridian Campus

*Assistant Professor of Accounting (1992 -1997)*, Mississippi State University, Meridian  
Campus

*Instructor of Accounting (1986-1992)*, Mississippi State University, Meridian Campus

Courses taught at Mississippi State University, Meridian Campus (August 1986 -  
present);

Graduate Courses Taught (since receiving DBA in May 1994): Seminar in Financial  
Accounting

Theory, Professional Accounting Policy and Research, Advanced Accounting Analysis for Decision Making, Financial Statement and Management Report Analysis (both traditional and distance/learning formats), Survey of Accounting, Survey of Finance, Corporate Liquidity, Advanced Managerial Accounting, Municipal & Governmental Accounting  
Undergraduate Courses Taught: Intermediate Accounting I and II, Cost Accounting, Advanced Cost Accounting, Managerial Accounting, Advanced Accounting, Auditing, CPA Review, Financial Management, Business Policy, Accounting Systems (I & II)

*Adjunct Professor (1985-1986)*, Tulane University, New Orleans  
Course taught(August 1985 - May 1986): Business Finance

## **INDUSTRY EXPERIENCE**

### *Senior Accountant:*

Exxon Company, U.S.A, New Orleans, LA (July 1981 - July 1986)

Responsibilities: performed financial analysis for major projects, accounted for movement of

equipment and materials to and from offshore well sites, worked as middleman between Exxon and regulatory agencies (State and Federal) to ensure Exxon compliance with regulatory standards, accounted for revenues from gas production via complex computerized allocation process, analyzed sales agreements, responded to audits, conducted physical inventories and subsequent reconciliations of capital assets located offshore Louisiana and Texas.

## **PUBLICATIONS**

### **Refereed Journal Articles:**

Allen, Paul W. and Kevin L. Ennis (forthcoming, 2010), "Financial Stake and CPA Support for Expanding Sarbanes-Oxley to Nonpublic Entities," *Academy of Accounting and Financial Studies Journal*.

Ennis, Kevin L. and Paul W. Allen (2009), "Political Ideology of CPAs and Support for Expanding Government Intervention into Corporate Governance of Nonpublic Entities," *The Southern Business & Economic Journal*, 32, (1&2).

Allen, Paul W. and Kevin L. Ennis, (2007), "Do CPAs With a Higher Financial Stake in Public Accounting Exhibit Lower Levels of Moral Reasoning," *The Southern Business & Economic Journal*, 30 (1&2), 1-9.

Allen, Paul W. (2005), "Principled Accounting Ethics Should Be Taught," *Journal of Accounting and Finance Research*, 13 (6).

- Ennis, Kevin L. And Paul W. Allen (2005), "Corporate Management Should Voluntarily Establish Audit Firm Rotation as an Internal Control," *Journal of Accounting and Finance Research*, 13 (1).
- Allen, Paul W. and Chee K. Ng. (2001), "Self-Interest Among CPAs May Influence Their Ethical Reasoning," *Journal of Business Ethics*, 33 (September), 29-35.
- Allen, Paul W. (2000), "Assessing the Usefulness of an Opinion Leadership Scale on the Diffusion of New Accounting Services," *Journal of Professional Services Marketing*, 21 (2), 149-159.
- Allen, Paul W. (2000), "History of Standard-Setting Reflects Troubled Status of Manager-Shareholder Contract," *Journal of Business Disciplines*, 8 (1), 51-61.
- Allen, Paul W. (1999), "Why Reversing Entries Should Be Eliminated From the Introductory Accounting Course," *Journal of Accounting and Finance Theory*, 7 (1), 19-23.
- Allen, Paul W. and Chee K. Ng (1997), "Financial Stake and Support for Banning Trade Names, Commissions, Referral Fees and Contingent Fees," *Accounting Horizons*, 11 (1), 1-6.
- Allen, Paul W. (1996), "Providing Big Six Tax Services to Small-Town Clients – Why Not?" *Journal of Professional Services Marketing*, 14 (2), 139-147.
- Allen, Paul W. and Danny R. Arnold (1991/1992), "Different Perspectives on the Marketing of Accounting Services," *Journal of Professional Services Marketing*, 7 (2), 125-135.
- Allen, Paul W. and Danny R. Arnold (1991), "How to Develop an Advertising Program for an Accounting Practice," *CPA Journal*, (April), 32-35.
- Allen, Paul W. and Dora R. Herring (1991), "An Update on the Changing Standards for Promoting CPA Services," *The Practical Accountant*, (February), 43-49.
- Allen, Paul W. (1990), "Changing Standards for Commissions and Contingent Fees," *CPA Journal*, (January), 12-18.

#### **Reprint in Journal:**

- Allen, Paul W. (1990), "Exhibit I" in *The PDI Report*, (June/July), 21.  
(reprinted from 1990 *CPA Journal* article referenced under journal articles).

#### **Chapter in Book:**

Allen, Paul W. and Danny R. Arnold (1995), "Different Perspectives on the Marketing of Accounting Services," republished as Book Chapter (8) in *Marketing for CPAs, Accountants, and Tax Professionals*, ed. W. J. Winston, New York: The Haworth Press, 113-124 (also referenced under journal articles).

### **Refereed Conference Proceedings (Accompanying Presentations Noted):**

Allen, Paul W. and Kevin L. Ennis (2009), "CPAs' Moral Reasoning and Support for Government Intervention into Corporate Governance of Nonpublic Entities," *Proceedings of 3<sup>rd</sup> International Conference of American Higher Education*, (April 29 – May 1), Nashville, TN. This paper presented by Paul W. Allen.

Ennis, Kevin L. and Paul W. Allen (2009), "An Empirical Investigation into the Relationship of Financial Stake to CPA Support for Certain Sarbanes Oxley Revenue-Based Prohibitions," *Proceedings of American Accounting Association's 2009 Southeast Regional Meeting*, (April 30 – May 2). Oxford, MS. This paper presented by Kevin L. Ennis.

Allen, Paul W. and Kevin L. Ennis (2009), "Financial Stake and Support for Expanding Government Intervention into Corporate Governance of Nonpublic Entities," *Proceedings of the Allied Academies 2009 International Conference*, (April 8 – April 10), N. O., LA. This paper presented by Paul W. Allen and Kevin L. Ennis.

Ennis, Kevin L. and Paul W. Allen (2008), "Political Persuasion of CPAs and Support for Government Intervention into Corporate Governance," *Proceedings of Annual Conference of the Academy of Accounting, Finance, and Economics*, (December 10-13), N. O., LA. This paper presented by Kevin L. Ennis and Paul W. Allen.

Allen, Paul W. (2005), "Socialization or Financial Stake," *Proceedings of the Academy of Accounting and Finance Annual Meeting*, (December 8-11), St. Pete Beach, FL. This paper presented by Paul W. Allen.

Allen, Paul W. and Jack E. Tucci (2005), "Matrixing Your Way to Higher Salesforce Performance: Diagnostic Modeling of Performance Assessment," *International Conference Proceedings of the Allied Academies Spring Conference*, (April 14-16), Memphis, TN, p. 7  
This paper presented by Jack E. Tucci.

Allen, Paul W. (2004), "Principled Accounting Ethics Should Be Taught," (*Abstract*) in *Proceedings of the American Academy of Accounting and Finance Annual Meeting*, (December 9 - 11), New Orleans, LA.  
This paper presented by Paul W. Allen and also selected for publication in *Journal of Accounting and Finance Research* (also referenced in journal articles).

Ennis, Kevin L. And Paul W. Allen (2004), "Corporate Management Should Voluntarily Establish Audit Firm Rotation as an Internal Control," *Proceedings of the American Academy of Accounting and Finance Annual Meeting*, (December 9 - 11), New Orleans, LA.

This paper presented by Kevin L. Ennis and also selected for publication in *Journal of Accounting and Finance Research*.

Allen, Paul W. (2001), "Can Market Efficiency Result From Deficient Accounting Information?" *Collected Abstracts of the American Accounting Association Southeast Regional Accounting Conference*, (April 26-28), Tampa, FL, p. 93.

This paper presented by Paul W. Allen.

Allen, Paul W. (1999), "History of Standard-Setting Reflects Troubled Status of Manager-Shareholder Contract," *Proceedings of the Midsouth Association of Business Disciplines Annual Meeting*, (October 4), Jackson, MS, p.1-10.

This paper presented by Paul W. Allen and also selected for publication in *Journal of Business Disciplines* (also referenced in journal articles).

Allen, Paul W. (1998), "The Relation Between Audit Responsibility and Esteem for Ethical Standards of Objectivity," *Proceedings of the Midsouth Association of Accounting and Finance Annual Meeting*, (October 5), Jackson, MS, p. 92-96.

This paper presented by Paul W. Allen.

Allen, Paul W. (1998), "Why Reversing Entries Should Be Eliminated From the Introductory Accounting Course," *Proceedings of the Midsouth Association of Accounting and Finance Annual Meeting*, (October 5), Jackson, MS, p. 86-91.

This paper presented by Paul W. Allen and also selected for publication in *Journal of Accounting Finance and Theory* (also referenced in journal articles).

Allen, Paul W. and Chee K. Ng (1997), "CPAs Ethical Reasoning Process," *Academy of Business Administration National Conference*, Cancun, Mexico, (April 17).

Allen, Paul W. and Noel D. Addy (1995), "The Fallacy of Viewing Corporate Management and Shareholders as Contracted Parties," *Collected Papers and Abstracts of the American Accounting Association Southeastern Accounting Conference*, (April 7-10), Norwegian Seaward Cruise Line, p. 2.

This paper presented by Paul W. Allen.

Allen, Paul W. and Frances E. McNair (1992), "An Empirical Evaluation of CPA Responses to Changes in Certain Ethical Standards," *Collected Papers and Abstracts of the American Accounting Association Southwestern Accounting Conference*, (March 5-7), San Antonio, Texas, p.162-169.

This paper presented by Frances E. McNair.

### **Articles Under Review with Journals:**

Allen, Paul W. and Kevin L. Ennis, "Moral Reasoning and CPA Support for Expanding Sarbanes-Oxley to Nonpublic Entities," submitted to *American Journal of Business Research*.

Ennis, Kevin L., Allen, Paul W., and Booker, Quinton, "An Empirical Investigation into the Relationship of Financial Stake and CPA Support for Certain Sarbanes-Oxley Revenue-Based Prohibitions," submitted to *Accounting Horizons*.

### **Professional Newsletter:**

Allen, Paul W. (2002), "The Personal Financial Specialist (PFS) Designation Matters," *MSCPA Newsletter*, (September), 5.

### **Campus Newsletter, included in area Newspapers:**

Allen, Paul W. (2005), "Graduate accounting offered in fall only," *MSU Meridian Fall Review*.

Allen, Paul W. (1998), "Mastering Accounting," *MSU Meridian Spring Review*.

Allen, Paul W. (1997), "Seminars That Work," *MSU Meridian Fall Review*.

Allen, Paul W. (1996), "Accounting . . . For Your Future," *MSU Meridian Spring Review*.

### **Newspapers:**

Allen, Paul W. (2004), "A personal look at the Atkins Diet," *Meridian Star*, (Sept. 5, 2004).

Allen, Paul W. (2003), "Quality Education ... A Constant," *Meridian Star*, (August 7, 2003); in other area newspapers as well.

Allen, Paul W. (2002), "MSU-Meridian accounting program," *Meridian Star*, *Neshoba Democrat*, and several other area newspapers.

### **Selected Working Papers:**

Ennis, Kevin L. and Paul W. Allen, "Self-Interest and Sarbanes-Oxley"

Allen, Paul W. and Kevin L. Ennis, [Measuring the Impact of Self-Interest in Accounting on CPAs Ethical Judgment](#)

Allen, Paul W., [Would Less Restrictive Ethics Rules Serve a CPA=s Public Better?](#)

Allen, Paul W. and Kevin L. Ennis, [When Exempt May Not Mean Exempt](#)

Allen, Paul W., [CPAs saved by Enron?](#)

Allen, Paul W., [Rule-based Ethical Reasoning and CPAs: Implications for the Profession](#)

Allen, Paul W. and Kevin L. Ennis, [Toward a Positive Theory of CPA Support for Ethics Rules](#)

Allen, Paul W. and Kevin L. Ennis, [Conflicting Parenting by Accounting Regulators](#)

## **SERVICE B PROFESSIONAL**

### **Professional Accounting Memberships:**

American Accounting Association (AAA) (1994-present)

American Institute of Certified Public Accountants (AICPA) (1996-present)

Mississippi Society of Certified Public Accountants (MSCPA) (1996-present)

### **Service to Professional Associations:**

Present seminar on Accounting Ethics to Starkville-Columbus chapter of Institute of Management Accountants (IMA), February 10, 2004, Columbus, MS

Vice Chair; 2002 Personal Financial Planning Sub-committee of MSCPA

On-Campus Champion for AICPA; (1997-present); signed up over 300 student affiliate members since accepting this responsibility

Proctor; (many) CPA exams for Mississippi State Board of Public Accountancy (MSBPA)

Reviewer, Moderator, Discussant and Session Chair for several AAA and other professional conferences....most recently served as Moderator in Dec. 2008 national conference

## **SERVICE B COMMUNITY**

### **Community (Civic) Organization Membership:**

Meridian Civitan Club, Mississippi Magnolia District of Civitan International;  
(2002-present)

East Mississippi Business Development Corporation (EMBDC); (1987-present)

### **Service to Community Organizations:**

President, Meridian Civitan Club; (2003-2004)

President-Elect, Meridian Civitan Club; (2002-2003)

As President of Meridian Civitan Club, hosted the 2004 Annual Civitan International (Mississippi Magnolia District) Conference held at the Holiday Inn Northeast, Meridian, Aug. 6-7, 2004.

Attended District Conference of Civitan International, Natchez, MS (February 2004); primary purpose to reorganize Louisiana and Mississippi Civitan Districting.

Attended District Conference of Civitan International, Natchez, MS (August, 2003); primary purpose was to gain training for President=s office of Meridian Civitan Club.

Attended District Conference of Civitan International, Jackson, MS, (August, 2002); primary purpose was to gain training for President Elect=s job of Meridian Civitan Club

Chair, Planning Committee for 2004 Civitan International Mississippi Magnolia District Annual Conference to be held in Meridian, MS in August 2004.

Chair or co-chair of many sub-committees covering varied Civitan club activities (2003-2004).

Assist with many local service and fund-raising projects throughout Lauderdale county

Speaker at several sessions of local ACPA Club@ and other civic organizations

Assist numerous employers with filling job positions with MSU Meridian students

Regularly solicited for technical advice from CPA practices and other businesses

## **SERVICE B ACADEMIC (WITH MISSISSIPPI STATE UNIVERSITY)**

Very instrumental in seeing MBA in Accounting started at the Meridian Campus; years of planning resulted in the first classes being taught in 2008....the program is growing.

Have done radio and TV interviews for new MBA in Accounting program during 2008.

Alpha Chi sponsor, (2007 to present).

Faculty Senator representing Meridian Campus (2003 - 2006)

Faculty Senate Faculty Affairs Committee, appointed for 2004-present

Faculty Senate Advisory Committee for Presidential (of MSU) search (2005-2006)

COBI Academic Advising and Standards Committee, (2008 to present).

COBI Degree Assessment Committee, (2008 to present).

COBI Journal Ranking Committee, (2008 to present).

COBI Graduate Curriculum and Policies Committee, 1997-1998, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006.

COBI Alumni/Development Committee, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008...on 2009 committee as well.

Advisory Council Participant for SAC.

COBI Strategic Planning and Policies Committee, 2002-2003.

COBI College Executive Committee, 2002-2003.

COBI Strategic Planning Task Force, 2002-2003.

Chair and member of 15 Meridian Promotion and Tenure-related Committees during since 2006.

At directive of Meridian dean, headed effort to draft a Meridian - Promotion and Tenure Policies@ document, 2002, 2003.

Meridian Committee to Respond to Questions from Provost=s Office, 2002-...

Meridian Faculty Committee on Student Organizations, 2003-

Successfully recruited a Management faculty and an Information Systems faculty, each position a tenure-track position starting Fall 2003.

Meridian Search Committees for Finance and for Technology Mgt., 2008.

Meridian Search Committee for Management, 2001, 2002, 2004, 2005.

Meridian Search Committee for Marketing position, 2001, 2002.

Meridian Search Committee for Information Systems position, 2001, 2002.

Meridian Search Committee for Finance and Economics, 2001.

(Numerous other Meridian Search Committees since I started in 1986, including positions for staff, faculty, and administrators; on many I have chaired).

Advisor, Meridian Maroon Network Recruitment Program 2000, 2001.

COBI Selection of Faculty, Academic and Professional Preparation Subcommittee, 2001; subcommittee of Committee on Faculty concerned with SACS accreditation in 2003.

Meridian East Central MS Business Development Institute Committee, 2001, 2002.

Meridian Faculty Grievance Panel, 2001, 2002, 2003.

Meridian MOU Revision Committee, Chair, 2001.

Meridian Recruitment Initiative Committee, Chair, standing committee initiated in 2001.

Meridian Accounting Curriculum Committee, Chair, standing committee since 1994.

Meridian Technology Resource Committee, Chair, standing committee since 1997.

Meridian Executive MBA with Healthcare Emphasis Development committee, Chair, 2000.

COBI Ad Hoc Committee to Review COBI Faculty Awards, 1999.

Bachelors of Science in Interdisciplinary Studies committee, 1998-present.

Many, many other committees dating back to 1986, my first year at MSU.

## **OTHER**

Recipient of Mississippi State University 2007 Meridian Campus Division of Business Outstanding Teacher Award.

Recipient of Mississippi State University 2005 Meridian Campus Division of Business Research Award, awarded on August 19, 2005....the first such award given by the Meridian Campus.

received Distinguished Service Award from Civitan International for 2004.

runner-up in 1991 for MSU Academic Hall of Fame.

completed MSU's (Starkville) DBA program in its entirety while working (all but 1 year of residency) as a full-time accounting faculty at Meridian Campus of MSU – maintained 4.0 GPA.

top graduate in MBA program at Loyola while working full-time at Exxon.

have performed seminars yielding CPE credits for CPAs.

**Personal Data:** Born on August 13, 1955 Married with two daughters  
Enjoy writing, reading, fishing, golf, and gardening