

WILLIAM G. HENINGER

School of Accountancy
Marriott School
Brigham Young University
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EMPLOYMENT

Associate Professor - Brigham Young University, September 2009 to date

Assistant Professor – Brigham Young University, June 2001 to August 2009

Assistant Professor – State University of New York at Buffalo, September 1997 to June 2001

Lecturer - University of Georgia, June 1996 to August 1997

Instructor - University of Georgia, September 1992 to June 1996

Instructor - Conviser Duffy CPA Review Course, September 1993 to October 1999

Teaching Assistant - Brigham Young University, January 1989 to April 1989

Systems Administrator - Cyprus Minerals Corporation, April 1991 to June 1992

Auditor - Ernst & Young; Denver, CO; September 1989 to April 1991

EDUCATION

University of Georgia - Ph.D., Business Administration, August 1997
Concentration: Accounting

Brigham Young University - Master of Accountancy, August 1989
Concentration: Information Systems

Brigham Young University - Bachelor of Science, August 1989
Major: Accounting

ACADEMIC EMPHASIS

Teaching

Accounting Information Systems (undergraduate & MAcc)

Data Analytics (MAcc)

Data Visualization (MAcc, EMBA)

Data Communications and Security (MAcc)
Financial Accounting (undergraduate, MBA, EMBA)
Management Information Systems (undergraduate)
Managerial Accounting (undergraduate, MBA, EMBA)
Risk and Controls (MAcc)

Research

I am interested in how investors and managers access and use financial information and in the use of collaborative technology tools.

RESEARCH

*Denotes Student Co-Author

Refereed Publications:

“Perceptions of accounting academics on the review and publication process: An update and commentary.” F. Greg Burton, William G. Heninger, Scott L. Summers, David A. Wood. Issues in Accounting Education 39 (1) (2024, 29 – 45).

“The ChatGPT artificial intelligence Chatbot: How well does it answer accounting assessment questions?”, David Wood, William G. Heninger, Scott L. Summers, et al. Issues in Accounting Education 38 (4) (2023, 81-108).

“Accounting academics perceptions of 12 research journals.” F. Greg Burton, William G. Heninger, Scott L. Summers, David A. Wood. Issues in Accounting Education 37 (3) (2022, 1-19).

“Blockchain technology: A survey of Croatian business leaders.” Dražen Zec* and William G. Heninger. International Journal of Business & Management Studies 2 (5) (2021, pp. 12 – 23).

“The effects of different types of internal controls on employee self-control.” Drew Allen, William G. Heninger, Scott L. Summers, David A. Wood. Journal of Strategic Innovation and Sustainability 14 (6) (2019, pp. 10-24).

“Reward type and management control: An examination of organizational wellness programs.” William G. Heninger, Steven D. Smith, David A. Wood. Management Accounting Research 44 (September) (2019, pp. 1-11).

“The association between IT internal controls and earnings management.” William G. Heninger, Eric N. Johnson, John R. Kuhn, Journal of Information Systems 32 (3) (2018, pp. 53-64).

- “Factors associated with price reactions and analysts’ forecast revisions around SEC filings.” Theodore E. Christensen, William G. Heninger, Earl K. Stice, Research in Accounting Regulation 25 (2013, pp. 133-148).
- “Street earnings and restatement firms.” Pei-Gin Hsieh and William G. Heninger, Global Journal of Business, Management, and Accounting 3(1) (October 2013, pp 1-16).
- "Has the regulation of pro forma reporting in the US changed investors' perceptions of pro forma earnings disclosures?" Dirk E. Black, Ervin L. Black, Theodore E. Christensen, William G. Heninger, Journal of Business Finance and Accounting 39(7) & (8) (September/October 2012, pp. 876-904).
- "Earnings misstatements, restatements and corporate governance." William G. Heninger, Yongtae Kim, Sandeep Naber, Journal of Forensic and Investigative Accounting 1:2 (July - December 2009).
- "Managing Multiple Identities." William G. Heninger, Bryce H. Peterson*, Paul Smedegaard, Marshall B. Romney, The Journal of Accountancy 206:3 (September 2008, pp. 38-42).
- "Opportunity Detected." William G. Heninger, Samuel L. Fogleman, Bryce H. Peterson*, Marshall B. Romney, The Journal of Accountancy 204:6 (December 2007, pp. 62-65).
- “Individual cognition and dual task interference in group support systems.” William G. Heninger, Alan R. Dennis, Kelly M. Hilmer, Information Systems Research 17:4 (December 2006, pp. 415-424).
- "How secure is your wireless network?" Bryce H. Peterson*, William G. Heninger, Craig J. Lindstrom, Marshall B. Romney, Internal Auditor 63:1 (February 2006, pp. 60-64). (*Received the 2007 John B. Thurston Most Outstanding Feature Article Award from the Institute of Internal Auditors*).
- “Install your own wireless network.” Bryce H. Peterson*, William G. Heninger, Craig J. Lindstrom, Marshall B. Romney, The Journal of Accountancy 198:5 (November 2004, pp. 51-57).
- “The association between auditor litigation and abnormal accruals.” William G. Heninger, The Accounting Review 76 (January 2001, pp. 111- 126).

“The investment opportunity set and capitalization versus expensing methods of accounting choice.” Dan S. Dhaliwal, William G. Heninger, and K.E. Hughes II, Accounting and Finance 39 (July 1999, pp.151-175).

“Structuring task and time in electronic brainstorming.” Alan R. Dennis, Jay E. Aronson, William G. Heninger, and Edward Walker, MIS Quarterly 23 (March 1999, pp. 95-108).

Refereed Proceedings:

“Factors associated with price reactions and analysts' forecast revisions around SEC filings in the U.S.” Financial Reporting in the 21st Century: Standards, Technologies and Tools Conference, 2011.

"Earnings misstatements, restatements and corporate governance." 30th Annual Congress of the European Accounting Association, 2007.

"In search of profitability: A virtual enterprise approach." Sixth International Research Symposium on Accounting Information Systems, 2005.

“Market reactions to electronic SEC filings: Assessing the impact of EDGAR.” Collected Abstracts of the American Accounting Association Annual Meeting, 2001.

“The effect of earnings management on auditor litigation.” Collected Abstracts of the American Accounting Association Annual Meeting, 1997.

Working Papers:

“The evaluation of repeated material weakness disclosures.” William G. Heninger and Mason Snow.

“An analysis of firms that disclose ineffective internal control over financial reporting.” Mason Snow and William G. Heninger

“Smart contracts.” Dražen Zec and William G. Heninger

Research in Progress:

A textual analysis of IT-related material weakness disclosures.

The effect of large scale information systems on market performance.

Presentations:

American Accounting Association Mid-Atlantic Region Meeting, May, 2018.
American Accounting Association Accounting Information Systems Midyear Meeting, January, 2018.
American Accounting Association Mid-Atlantic Region Meeting, May, 2017.
American Accounting Association Western Region Meeting, April, 2017.
30th Annual Congress of the European Accounting Association, April, 2007.
International Research Symposium on Accounting Information Systems, December, 2005.
Brigham Young University, March 2003
American Accounting Association Annual Meeting, August, 2001.
Brigham Young University, February, 2001.
Case Western Reserve University, March, 1999.
American Accounting Association Annual Meeting, August, 1997.

INTERNATIONAL COURSES DEVELOPED

Introduction to Financial and Managerial Accounting for International MBA Students, 2017-2018.

Introduction to Financial Accounting for International MBA Students, 2010.

Defining and Evaluating Internal Controls for International Internal Auditors, 2009.

PUBLISHED TEACHING MATERIALS

CMA Excel Learning System, Section F: Technology and Analytics, 2019, John Wiley & Sons

End-Of-Chapter Materials, Solutions Manual and Instructors Manual - Accounting Information Systems, Romney & Steinbart, 10th Edition, 2009, Prentice Hall.

End-Of-Chapter Materials, Solutions Manual and Instructors Manual - Accounting Information Systems, Romney & Steinbart, 11th Edition, 2006, Prentice Hall.

Online Quiz Material - Accounting Information Systems, Romney & Steinbart, 2011, 12th Edition, Prentice Hall.

SERVICE ACTIVITIES

President – Accounting Information Systems Educators Association, 2023 to 2024.

Vice President - President Elect – Accounting Information Systems Educators Association, 2022 to 2023.

Member of the Notable and Distinguished Contributions to Accounting Literature Awards Screening Committee, American Accounting Association, 2020-2021.

Member of the Nominations Committee for the Strategic and Emerging Technologies Section of the American Accounting Association, 2020-2021.

Editor - AIS Educator Journal, 2012 to 2015.

Associate Editor - AIS Educator Journal, 2010 to 2012.

Campus Coordinator - SAP University Alliance, 2011 to present.

Program Chair - 2008 Midyear Meeting, American Accounting Association, Information Systems Section.

Committee Chair and committee member of the Outstanding Dissertation Committee, American Accounting Association, Information Systems Section.

Program Co-Liaison – The 2004 American Accounting Association Annual Meeting, Information Systems Section.

Chair of the Continuing Professional Education Committee for the Auditing Section of the American Accounting Association, 2003.

Vice Chair of the Continuing Professional Education Committee for the Auditing Section of the American Accounting Association, 2002.

Member of the Editorial Review Committee for the CSA Sentinel, online publication of the Institute of Internal Auditors.

Ad Hoc Reviewer

The Accounting Review
Accounting Horizons
Issues in Accounting Education
AIS Educator Journal
The Journal of Information Systems
Accounting and Finance
Hawaii Conference on Systems Sciences

International Research Symposium on Accounting Information Systems
American Accounting Association Annual and Midyear Meetings

University, College & Departmental Service

School of Accountancy Jr. Core Coordinator (2022 to present)
School of Accountancy Faculty Recruiting Committee (2021 to present)
Harold B. Lee Library & Scholarly Communications Advisory Council (2018 to 2024)
Jr. Core AIS Faculty Lead (2018 to present)
Faculty Liaison to Professional Firms and Industry
The Economist Committee Member
School of Accountancy Website & Alumni Communications Faculty Lead
Accounting Principles Curriculum Redesign Committee
KPMG Future Diversity Leaders Program BYU Faculty Lead
Accounting Research Symposium Chair (2014)
Accounting Research Symposium Co-Chair (2012 – 2013)
Accounting Research Symposium Committee Member (2004 – present)
Research Committee Member
Computer Committee Member
Project Manager – Louis DiBerardino High Technology Classroom Committee
Facilitator/Team Leader – MBA Orientation
Faculty Advisor - Beta Alpha Psi

CONSULTING ACTIVITIES

CPA Exam Question Writer, AICPA Item-Development Project, AICPA., 2015 to present.
CPA Exam Question Writer, AICPA Item-Development Project, PES, Inc., 2014-2015
CPA Exam Question Writer & Reviewer, AICPA Item-Development Project, ACT, Inc., 2005 – 2012
Adobe
doTerra
Harold B. Lee Library, L. Tom Perry Special Collections, Brigham Young University
Control4
Gluten Intolerance Group of North America
Packsize
GPS Capital Markets
Meritor
John Deere
Mountain Crane, Inc.
Powdr Corporation
Squire & Company
BYU Athletic Department
The Church of Jesus Christ of Latter-day Saints

INTERNATIONAL TEACHING EXPERIENCE

Algebra University College, International Graduate Business School E-Leadership
Executive MBA at Zagreb, Croatia, 2016 – present.

International Graduate Business School at Zagreb, Croatia, Executive MBA, 2006 -
2014.

National Guard Health Affairs, Riyadh and Jeddah, Saudi Arabia, Internal Audit
Continuing Professional Education, 2009.

Singapore Institute of Management – State University of New York (SUNY) at Buffalo,
Executive MBA, 2000 - 2001.

PROFESSIONAL ASSOCIATIONS

American Accounting Association
American Institute of Certified Public Accountants
Colorado Society of Certified Public Accountants
Institute for Operations Research and the Management Sciences

PROFESSIONAL CERTIFICATION

Certified Public Accountant, State of Colorado, November 1990

OTHER EXPERIENCE

Volunteer Representative - The Church of Jesus Christ of Latter-Day Saints, Catania,
Italy, August 1981 to February 1983

FELLOWSHIPS AND SCHOLARSHIPS

Marriott School Faculty Research Awards
SUNY at Buffalo, School of Management, Faculty Research Award
Comer Fellowship (1992-1996)
Coopers & Lybrand Fellowship (1994-1995)
J.M. Tull School of Accounting Scholarship (1992-1995)
BYU Denver Management Society Scholarship (1987-1989)