

## **Bonnie K. Klamm, Ph.D., CPA**

North Dakota State University  
403A Minard Hall  
Fargo, ND 58105-5075  
[bonnie.klamm@ndsu.edu](mailto:bonnie.klamm@ndsu.edu)  
701-231-8813

### **Education**

August 1999 Virginia Commonwealth University, School of Business, Ph.D. in  
Business Administration, Accounting Major, Finance Minor  
January 1992 Master of Science in Taxation, California State University, Fullerton  
May 1980 B.S. Business Administration, Accounting Major, California State  
University, Long Beach

### **Certification**

Certified Public Accountant, California  
License renewal date 1/31/2012

### **Academic and Practical Experience**

2006 - North Dakota State University, Associate Professor  
2000 - 2006 North Dakota State University, Assistant Professor  
1999 - 2000 Pennsylvania State University at Harrisburg, Visiting Position  
1993 - 1994 California State University, Fullerton, Lecturer  
1986 - 1992 Sole Proprietor, Accounting and Consulting Services  
1983 - 1986 Controller, Mike Salta Pontiac/AMC/Jeep & Mitsubishi, Long Beach, CA  
1979 - 1983 Internal auditor, M.F. Salta Co., Inc., Long Beach, California

### **Professional Associations**

American Institute of CPAs  
American Accounting Association  
Beta Gamma Sigma  
California Society of CPAs  
Institute of Management Accountants  
Institute of Internal Auditors  
North Dakota Society of CPAs

### **Courses taught**

2000 -current Accounting Information Systems; Elements of Accounting II. North Dakota State  
University  
1999 - 2000 Accounting Information Systems; MBA Managerial Accounting (Fall);  
MBA Financial Statement Analysis (Spring). Penn State Harrisburg  
1995 - 1999 Managerial Accounting (principles), Virginia Commonwealth University  
1993 - 1994 Financial Accounting (principles and advanced), California State University,  
Fullerton

### **Publications**

Surviving Three SOX Opinions: Small businesses need to return to accounting fundamentals as they undergo scrutiny of their internal controls (with Wil Crawford and Marcia Weidenmier)

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Watson). *Strategic Finance*. May 2007, V 88, Issue 11, pp. 46-52.

Analysis of FAS 158: Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans (with Roxanne M. Spindle). *Accounting Policy & Practice: Special Report*. BNA Tax & Accounting. December 1, 2006, V 2, No. 6.

Pension expense and plan contributions: Accounting standards and tax regulations (with Roxanne M. Spindle). *Journal of Pension Planning and Compliance*. Winter 2006, V 31, No. 4, pp. 75-95.

New pension disclosure rules: SFAS No. 132(R) (with Roxanne M. Spindle). *CPA Journal*. October 2005, v. LXXV, no. 10, pp. 28-39. (Reprinted in *Journal of Pension Planning and Compliance*, Winter 2006, V. 31, No. 4, pp. 31-51.)

ERP Lockup: Planning successful data jailbreaks (with Marcia L. Weidenmier). *Strategic Finance*. July 2005, vol. LXXXVII, no. 1, pp. 48-53.

A comparison of accounting majors' and forensic experts' classification of management fraud risk factors (with James D. Hansen). *Journal of Forensic Accounting*. December 2004, v. V, no. 2, pp. 351-364.

Developing benchmarks for evaluating publication records at doctoral programs in accounting (with John O. Everett and Ronald Stoltzfus). *Journal of Accounting Education*. Third Qtr. 2004, v. 22, no. 2, pp. 229-252.

Linking business processes and transaction cycles (with Marcia L. Weidenmier). *Journal of Information Systems*. Fall 2004, v. 18, no. 2, pp. 113-125.

Great Plains computerized practice set (with Marcia L. Weidenmier). *Compendium of Classroom Cases and Tools for AIS Applications*. American Accounting Association. Information Systems Section. C3 2003 (CD).

Make your last step a smart step: Post-investment audit -- the last step in the capital budgeting process (with Donna K. Dietz), *MGMA Connexion*, Sept. 2003, v. 3, pp. 32-35.

Don't let software training gaps swallow your practice (with Donna K. Dietz), *MGMA Connexion*, Sept. 2002, v. 2, pp. 46-49.

The effect of a salient tax avoidance situation on propensity to evade income taxes (with Terry R. Varosi and Kevin F. McCrohan), *Research on Accounting Ethics*, Nov. 2000, v. 7, pp. 65-77.

### **Proceedings and Presentations**

The market for employee benefit plan audits (with Thomas D. Dowdell, Jr.). 2008 American Accounting Association, Midwest Regional Meeting, March 27-29, 2008.

Internal control weaknesses and market liquidity (with Thomas D. Dowdel, Jr., Jang Chul Kim,

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and Marcia Weidenmier Watson). 2008 American Accounting Association, Midwest Regional Meeting, March 27-29, 2008 and 2008 American Accounting Association Annual Meeting August 3-6, 2008.

Material weaknesses in disclosure and internal controls: An information technology perspective (with Marcia Weidenmier Watson). 2008 American Accounting Association – Information System Mid-Year Conference, January 9-12, 2008.

Examining the Impact of SOX-Reported, Information Technology Internal Control Deficiencies on Firm Performance (with Marcia Weidenmier Watson). 2006 AIS Educator Conference, June 29-July 2, 2007.

An empirical analysis of the misstatement generation process (with Marcia Weidenmier Watson). 2007 American Accounting Association – Information System Mid-Year Conference, January 3-6, 2007.

Computerized testing in course management systems: Are you ready for the next level (with Joann Segovia). Beyond Boundaries: Integrating Technology into Teaching & Learning. September 28-29, 2006.

An analysis of Section 404 disclosures: The COSO perspective (with M. Weidenmier Watson), AIS Educator Conference, June 2006. Conference program p. 21.

The manual-to-computerized accounting system link (with M. Weidenmier Watson), AIS Educator Conference, June 2006. Conference program p. 28.

Piecing together the transaction cycle puzzle. AIS Educator Conference Training Session. June 2006. Conference program p. 10.

Predicting cash flows related to defined benefit plan contributions (with Thomas D. Dowdell, Jr. and Roxanne M. Spindle). American Accounting Association, Midwest Regional Meeting, March 30-April 1, 2006. Conference proceedings p. 52.

Incorporating enterprise systems in your classes (with Joann Segovia). American Accounting Association, Midwest Regional Meeting, March 30-April 1, 2006. Conference proceedings p. 71.  
Also presented at the 2006 Western Region American Accounting Association, April 27-29, 2006.

Assessing the value chain-enterprise system link (with Sandy B. Richtermeyer and Marcia L. Weidenmier).

- 2006 American Accounting Association Information System Mid-Year Conference, January 4-7, 2006. Forum Paper. Conference program: Research Forum Session, Paper 11.
- 2005 Accounting Information Systems Educator Conference. June 2005. Conference program p. 23.

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The value of using an enterprise system in an AIS course (with Mike Slette). 2005 Accounting Information Systems Educator Conference. June 2005. Conference program p. 18.

Pension accounting standard setting (with Roxanne L. Spindle). American Accounting Association, Midwest Regional Meeting, April 7-9, 2005. Conference proceedings p. 34.

An overview of REA: Issues and Resources. American Accounting Association, Midwest Regional Meeting, March 25-27, 2004.

Pension expense and plan contributions: Accounting standards and tax regulations (with Roxanne L. Spindle). American Accounting Association Annual Meeting. Forum Paper. August 2004.

An introduction to REA Modeling. AIS Educator's Conference Training Session. June 2003.

Linking business processes and transaction cycles (with Marcia L. Weidenmier).

\$ 2003 American Accounting Association – Information System Mid-Year Conference, January 8-11, 2003 (Awarded best educational paper).

\$ AIS Educator Conference, June 28 - July 2, 2002.

MYOB software: Trial version project (with Suman Suresh Ayyagari). AIS Educator Conference. June 28 - July 2, 2002.

The impact of technology on the integration of clinical and accounting information process efficiencies: A case study (with Donna Dietz). AIS Educator Conference. August 4-8, 2001, Conference Proceedings p. 82-102.

Implementing new practice management software: Was It Worth It? (with Donna Dietz). Medical Group Management Association, 75<sup>th</sup> Annual Conference. October 21-24, 2001, Poster Presentation.

An examination of changes in pension plans when tax laws restrict firm's financing decisions, (with Roxanne M. Spindle). 2000 American Accounting Association Annual Meeting. Forum Paper. August 16, 2000.

Evaluating faculty publication records at doctoral programs in accounting with reference to the AACSB five-year window (with John O. Everett and Ronald Stoltzfus). 2000 American Accounting Association Annual Meeting. Forum Paper. August 16, 2000.

Narrowing the expectation gap: has SAS No. 53 changed the public's perception of auditors' responsibility for detecting fraud? 1996 Southeast American Accounting Association Regional Meeting.

### **Awards and Grants**

2007 - Certificate of Merit Award from the Institute of Management Accountants

## **Bonnie K. Klamm, Ph.D., CPA**

2006 - Institute of Management Accountants' Foundation for Applied Research awarded a grant for a research titled "Empirical Analyses of Internal Control Reports Required by the Sarbanes Oxley Act of 2002"

2004, 2005 & 2006 Exemplary Reviewer for the AIS Educator Conference.

2005 Microsoft Business Solutions: Special recognition award for NDSU service to MBS Academic Alliance. Award presented at 2005 Microsoft Business Solutions Convergence, San Diego, California. March.

2003 Information Systems Section Mid-Year Meeting Award: Outstanding Education Paper for: "Linking Business Processes & Transaction Cycles" (with Marcia L. Weidenmier).

2003 Apple Polisher Award. Selected by advisee, Jennifer Herr, Bison Ambassador.

2003 Pinnacle Award Finalist, Microsoft Business Solutions Convergence. Category: Excellence in Education. (Support for nomination included student projects using Great Plains Dynamics.)

### **Review Boards**

Journal of Accounting Education  
AIS Education Journal

### **Other Activities/Programs**

#### ***North Dakota State University***

- Department Assessment Committee, 2004-current
- University Assessment Committee, 2004-2008
- Department Search Committee 2002-2003, 2005-2006, 2006-2008
- Director of Student Financial Services Search Committee 2005-2006
- Dean Search Committee, College of Business, 2004-2005
- Curriculum and Assessment Committee, College of Business, 2003-2006
- Beta Gamma Sigma, Faculty Advisor and Secretary-Treasurer, 2001-2007
- Student Progress Committee, College of Business, 2000-2003
- Fellow of the Faculty Institute for Excellence in Learning, 2001-2002

#### ***Regional and National***

- AAA Midwest Region Program Chair 2008; Paper Chair 2009
- AAA Midwest Region Steering Committee, 2005-
- AIS Educator Board of Directors, 2006-2007
- FM Chamber of Commerce Business Education Committee, 2001 - 2005
- Reviewer:
  - Accounting Information System Education Conference
  - American Accounting Association (AAA) Midwest Regional Meeting
  - AAA Annual Meeting
  - AAA Information System Section

## **Bonnie K. Klamm, Ph.D., CPA**

- Microsoft Business Solutions Academic Alliance (formerly Great Plains Education Alliance Network), 2000 – current
- American Accounting Association. Director, 2003 AAA Midwest Regional Meeting, Teaching & Curriculum Section
- American Accounting Association. Associate director, 2002 AAA Midwest Regional Meeting, Teaching & Curriculum Section
- Michigan State University/American Accounting Association, AIS Workshop, 2002
- New Faculty Consortium sponsored by the American Accounting Association and funded by Arthur Andersen LLP Foundation, February 1-4, 2001
- Dean's Scholar, School of Business, Virginia Commonwealth University, 1999
- American Accounting Association. Doctoral Consortium Fellow, AAA Doctoral Consortium, 1997
- California State University Forgivable Loan/Doctoral Incentive Program, 1995– 1998