

Steven R. Fritsche, Ph.D., CPA
Vita

Contact:

Division of Communications Technologies
& Social Sciences
Northern Virginia Community College
6901 Sudley Road
Manassas, VA 20109-2305
(703) 257-6615
sfritsche@nvcc.edu

Education

8/85 - 12/91	School: University of Alabama Major: Accounting Degree: Ph.D. (1991) Dissertation Title: Accounting Rate of Return and Conditional Estimate of Internal Rate of Return: An Investigation of Two Surrogates for Internal Rate of Return
9/83 - 5/85	School: North Dakota State University Major: Business Administration (M.B.A.) Degree: Transferred to University of Alabama
1/76 - 12/79	School: Mankato State University Major: Accounting Degree: B.S. (1979)
9/74 - 8/75	School: University of Minnesota Technical College at Waseca Major: Agricultural Business Management (A.S.) Degree: Transferred to Mankato State University

Professional Experience

8/10 – Present	Assistant Professor of Accounting, Division of Communications Technologies & Social Sciences, Northern Virginia Community College (Manassas)
8/04 – 5/09	Associate Professor of Accounting, School of Business, Howard University
8/99 - 5/04	Assistant Professor of Accounting, Robert G. Merrick School of Business, University of Baltimore
8/97 - 5/99	Assistant Professor of Accounting, Department of Business and Economics, The Catholic University of America
8/93 - 5/97	Assistant Professor of Accounting, Accounting Department, Robert G. Merrick School of Business, University of Baltimore
8/89 - 5/93	Assistant Professor of Accounting, Accounting Department, Crouse-Hinds School of Management, Syracuse University
8/87 - 8/89	Deloitte Haskins & Sells Research Fellow, Culverhouse School of Accountancy, University of Alabama

8/85 - 8/87	Graduate Teaching Assistant, Culverhouse School of Accountancy, University of Alabama
9/83 - 5/85	Graduate Teaching Assistant, Department of Business Administration and Economics, North Dakota State University
6/81 - 6/83	Staff Accountant (Senior), DeLaHunt Voto & Co., Ltd. (now HLB Tautges Redpath, Ltd.), White Bear Lake, Minnesota
12/79 - 5/81	Staff Accountant (Junior), Goldfein Silverman & Olson, Ltd. (now TK Advisors Ltd.), Minneapolis, Minnesota

Research Experience

Publications:

Fritsche, S. R., and M. T. Dugan. 2009. Unobservable parameters and conditional estimates of internal rate of return. *Academy of Accounting and Financial Studies Journal* 13 (2): 1-18.

Fritsche, S. R., and M. T. Dugan. 2009. Evaluating models of the relationship between accounting profitability measures and internal rate of return. *Journal of Applied Business Research* 25 (March/April): 17-30.

Adams, R. D., D. D. Pavelka, and S. R. Fritsche. 2001. Avoiding tax malpractice. *The Tax Advisor* (December): 854-856.

Franzak, F., D. Pitta, and S. Fritsche. 2001. Online relationships and the consumer's right to privacy. *Journal of Consumer Marketing* 18: 631-641.

Fritsche, S. R., F. R. Kirk, and G. J. Lobo. 1998. Impact of earnings variability on earnings response coefficients. *Academy of Accounting and Financial Studies Journal* 2(1): 76-86.

Kirk, F. R., G. J. Lobo, and S. R. Fritsche. 1998. Divergence of analysts' earnings forecasts and the stock returns-earnings relation. *Managerial Finance* 24(6): 24-38.

Fritsche, S. R., and M. T. Dugan. 1997. A simulation-based investigation of errors in accounting-based surrogates for internal rate of return. *Journal of Business Finance & Accounting* 24 (July): 781-802.

Fritsche, S. R., and M. T. Dugan. 1996. Bias and random measurement error in accounting-based surrogates for internal rate of return. *Journal of Applied Business Research* 12 (Spring): 58-73.

Fritsche, S. R., and M. T. Dugan. 1995. A simulation-based investigation of errors in accounting-based surrogates for internal rate of return. *Collected Abstracts of the 1995 Mid-Atlantic Regional Meeting of the American Accounting Association*.

Paper Presentations:

Fritsche, S. R., and M. T. Dugan. Unobservable parameters and conditional estimates of internal rate of return. Paper presented at the 2007 Summer International Internet Conference, Allied Academies, July 16 - 31, 2007.

Fritsche, S. R., and M. T. Dugan. Unobservable parameters and conditional estimates of internal rate of return. Paper presented at the School of Business Faculty Seminar, Howard University, April 13, 2007.

- Fritsche, S. R., and M. T. Dugan. Evaluating models of the relationship between accounting profitability measures and internal rate of return. Paper presented at the 2001 Allied Academies International Conference.
- Fritsche, S. R., F. R. Kirk, and G. J. Lobo. 1997. Impact of earnings variability on earnings response coefficients. Paper presented at the 1997 Allied Academies International Conference.
- Fritsche, S. R., and M. T. Dugan. A simulation-based investigation of errors in accounting-based surrogates for internal rate of return. Paper presented at the 1995 Mid-Atlantic Regional Meeting of the American Accounting Association.
- Working Papers: Fritsche, S. R., A. Williams, and B. Hensley. Raven Petrochemical Corporation: A Case Involving IT Out-Sourcing and Financial Performance Measurement. Working paper, Howard University.
- Fritsche, S. R., and M. T. Dugan. Accounting Measures of Entity Profit: A Review. Working paper, Howard University.
- Lynn, S. A., and S. R. Fritsche. Influence of Study Process and Learning Style on Student Performance. Working paper, Howard University.

Service Experience

- 8/11 – 5/12 Economics Faculty Recruitment Committee, Division of Communications Technologies & Social Sciences, Northern Virginia Community College (Manassas)
- 5/11 – 8/11 Assistant Division Chair, Division of Communications Technologies & Social Sciences, Northern Virginia Community College (Manassas)
- 8/10 – 5/11 English Faculty Recruitment Committee, Division of Communications Technologies & Social Sciences, Northern Virginia Community College (Manassas)
- 9/06 – 5/09 Accounting Group, Curriculum Committee, Department of Accounting, School of Business, Howard University.
- 9/04 – 5/09 Member, Faculty Development and Teaching Committee, School of Business, Howard University
- 11/08 Faculty Advisor, Howard University Team, Deloitte Financial Reporting Case Competition, Atlanta, GA
- 9/07 – 5/08 Director, International Accounting Section, 2008 Northeastern Regional Meeting of the American Accounting Association.
- 8/06 Moderator, International Accounting: Auditing Issues, 2006 American Accounting Association Annual Meeting, August 6-9, 2006.
- 4/06 Ad Hoc Reviewer, Teaching and Curriculum Section, 2006 Mid-Atlantic Regional Meeting of the American Accounting Association, April 20-22, 2006.
- 1/06 Ad Hoc Reviewer, 2006 Mid-Year Meeting, Financial Reporting Section of the American Accounting Association, January 2006.

6/30/05 & 7/1/05 Financial Accounting and Reporting Presenter, Leadership Conference, Center for Accounting Education, School of Business, Howard University.

9/03 - 5/04 Director, Teaching and Curriculum Section, 2004 Mid-Atlantic Regional Meeting of the American Accounting Association.

9/02 - 5/03 Assistant Director, Teaching and Curriculum Section, 2003 Mid-Atlantic Regional Meeting of the American Accounting Association.

9/01 - 5/02 Ad Hoc Reviewer, Teaching and Curriculum Section, 2002 Mid-Atlantic Regional Meeting of the American Accounting Association.

9/01 - 8/02 Member, Promotional Committee, Division of Accounting, Robert G. Merrick School of Business, University of Baltimore.

8/01 Member, CMS Platform Evaluation Committee, University of Baltimore.

8/01 Discussant, Annual Conference and Convention, The American Accounting Association.

9/99 - 1/01 Director, webMBA Program, Robert G. Merrick School of Business, University of Baltimore.

9/97 - 9/98 Ad Hoc Reviewer, *Accounting & Business Research*

10/97 Discussant, First Semi-Annual Washington Area Finance Research Conference, The Consortium of Universities of the Washington Metropolitan Area.

9/97 - 9/98 Member, Computer Committee, Department of Business and Economics, The Catholic University of America.

4/97 Discussant, 1997 Mid-Atlantic Regional Meeting of the American Accounting Association.

9/96 - 9/97 Ad Hoc Reviewer, *International Association of Management Journal*.

9/95 - 5/96 Ad Hoc Reviewer, Teaching and Curriculum Section, 1996 National Meeting of the American Accounting Association.

9/95 - 5/96 Ad Hoc Reviewer, Teaching and Curriculum Section, 1996 Mid-Atlantic Regional Meeting of the American Accounting Association.

9/95 - 5/96 Member, Faculty Technical Support Committee, Robert G. Merrick School of Business, University of Baltimore.

9/95 - 5/96 Member, Advantage MBA Team, Accounting Advisory Board/Business Advisory Council, Robert G. Merrick School of Business, University of Baltimore.

9/94 - 5/95 Chair (Fall semester) and member (Spring semester), Faculty Technical Support Committee, Robert G. Merrick School of Business, University of Baltimore.

9/94 - 5/95 Member, Business Information Center Committee, Accounting Advisory Board/Business Advisory Council, Robert G. Merrick School of Business, University of Baltimore.

9/93 - 5/94 Member, Financial Accounting Curriculum Committee, Accounting Department, Robert G. Merrick School of Business, University of Baltimore.

9/93 - 5/94	Member, Committee on Accounting Department Mission Statement, Accounting Department, Robert G. Merrick School of Business, University of Baltimore.
9/93 - 5/94	Member, Committee on Teaching, Accounting Department, Robert G. Merrick School of Business, University of Baltimore.
9/93 - 5/94	Member, New Building Committee (Ad Hoc), Robert G. Merrick School of Business, University of Baltimore.
9/93 - 5/94	Member, Entrepreneurial Institute Program Committee, Business Advisory Council, Robert G. Merrick School of Business, University of Baltimore.

Research Interests

Empirical financial accounting research, especially concerning economic and political determinants of externally reported accounting information.

Teaching Interests

Financial Accounting
Management Accounting

Courses Taught

Introduction to Financial Accounting (Undergraduate & Graduate)
Introduction to Managerial Accounting (Undergraduate & Graduate)
Computerized Management Information Systems (Undergraduate)
Intermediate Financial Accounting (Undergraduate)
Cost Accounting (Undergraduate)
Advanced Accounting (Undergraduate)
Financial Accounting Theory (Graduate)
Special Topics: International Accounting (Graduate)

Honors and Awards

April 17, 2009	2008-2009 Professor of the Year, Beta Alpha Psi/NABA Howard University Chapters
July 16 - 31, 2007	Research Award Winner, Summer 2007 International Internet Conference, Allied Academies
1996	Finalist, Dean James Teaching Award, Robert G. Merrick School of Business, University of Baltimore
1995	Finalist, Dean James Teaching Award, Robert G. Merrick School of Business, University of Baltimore
1988	Accounting Alumni Scholarship, Culverhouse School of Accountancy, University of Alabama
1987-89	Deloitte Haskins & Sells Research Fellowship, Culverhouse School of Accountancy, University of Alabama
1987	AAA Doctoral Consortium Fellow, Culverhouse School of Accountancy, University of Alabama

1987

Robert B. Sweeney Teaching Excellence Award, Culverhouse School of
Accountancy, University of Alabama

Professional Certification and Organizations

Certified Public Accountant (Virginia License No. 36841)

American Accounting Association

Virginia Society of Certified Public Accountants

References

Available upon request.