

# RUSSELL (RUSTY) CALK, Ph.D. CPA

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Department of Accounting, Economics, and Finance  
Norris-Vincent College of Business  
Angelo State University  
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## EDUCATION

Doctor of Philosophy <b>Oklahoma State University</b>	1997
Area of Study: Accounting	
Dissertation Title: "Supporting Continuous Improvement: An Accounting-Based Control System"	
Master of Business Administration <b>Angelo State University</b>	1992
Major: Accounting	
Bachelor of Business Administration <b>Angelo State University</b>	1991
Major: Accounting	cum laude

## CERTIFICATION

Certified Public Accountant – Texas License # 0781132

## ACADEMIC EXPERIENCE

Associate Professor of Accounting, Norris-Vincent College of Business, Angelo State University,  
January 2020 – present

Associate Professor of Accounting, College of Business Administration, Texas A&M University –  
Central Texas, August 2014 – December 2019  
Department Chair, Department of Accounting, Finance and Economics, June 2017 –  
December 2019

Associate Professor of Accounting, College of Business, New Mexico State University,  
August 2006 – May 2014

Assistant Professor of Accounting, College of Business, New Mexico State University,  
August 2001 – August 2006

Assistant Professor of Accountancy, School of Business, The University of Texas of the  
Permian Basin, September 1998 – May 2001

Visiting Assistant Professor of Accountancy, School of Business, The University of Texas of the  
Permian Basin, September 1997 – August 1998

Instructor in Accounting (Ph.D. Student), School of Accounting, Oklahoma State University,  
September 1993 – August 1997

## **RESEARCH**

**(Items are listed in only one category.)**

### **Journal Publications (peer reviewed unless noted)**

- Calk, Russell, Angela Patrick, and Tanner Thomas (2023) "150 Years of Distance Education: A Continuing Evolution" *Journal of Business and Economic Perspectives* (forthcoming)
- Calk, Russell, Angela Patrick, Robert Tennant, and Ryan Cook (2023) "Determinants of Codes (Rules) of Professional Conduct for the Accounting Profession: An Analysis Across Licensing Jurisdictions" *Southern Journal of Business and Ethics* (forthcoming)
- McPherson, Rebecca, Angela Patrick, and Russell Calk (2022) "Perceptions of Employability Attributes and Deficits: What Disabled and Non-Disabled Populations Think Recruiters Value" *Journal of Business and Behavioral Sciences* 34(2): 14 – 25.
- Patrick, Angela, Rick Simmons, and Russell Calk (2019) "Students' Expectations Within a College of Business Classroom" *Mountain Plains Journal of Business and Economics* 20(1): 1 – 8.
- Simmons, Rick, Angela Patrick, and Russell Calk (2019) "Hawkes Learning Company: The Transition from Traditional to Agile Governance" *Journal of Leadership, Accountability, and Ethics* 16(4): 20 – 26.
- Calk, Russell (2019) "CHARACTER MAP: The Guide to Becoming a Right Side of the Line Professional." *Strategic Finance* January: 36 – 41.
- Calk, Russell and Angela Patrick (2017) "Millennials Through the Looking Glass: Workplace Motivating Factors." *The Journal of Business Inquiry* 16(2): 131 – 139.
- Calk, Russell and Don R. Hansen (2016) "Revealing the Zero Waste State: Modeling Continuous Improvement." *The Journal of Business and Finance Research* 6(1): 59 – 75.
- Calk, Russell, Pamela S. Carr, and Cindy Seipel (2016) "Recruiting: It Could Happen to You." *New Accountant* 768: 10 – 11, 24.
- Calk, Russell, Mary Jo Billiot, Pamela S. Carr, and Cindy Seipel (2013) "The Need for Personal Financial Planning for New Accounting Graduates: How Fast Can \$100,000 Disappear?" *New Accountant* 754: 9 – 13.
- Calk, Russell (2012) "Ethical Obligations and Decision Making in Accounting: Book Review" *Issues in Accounting Education* 27(3): 858 – 859. (Invited book review)
- Calk, Russell and Pamela S. Carr (2011) "A Course Format for Problem-Based Learning in Accounting." *Journal of Accounting and Finance* 11(2): 139 – 154.
- Calk, Russell, Kerry Alt, Sherry Mills, and Richard Oliver (2007) "The Effective Delivery of a Streaming Video Course Lecture" *Accounting Education: An International Journal* 16(1): 81 – 93.

- Calk, Russell, Paul Haensly, and Mary Jo Billiot (2007) "The Effect of Returns History on the Current Period Relation Between Returns and Unexpected Earnings" *Accounting Research Journal* 20(1): 5 – 20.
- Calk, Russell and Maryanne M. Mowen (2006) "The Effect of Outcome Knowledge on Repeated Performance Evaluations" *Journal of Business and Leadership* 2(2): 31-41.
- Calk, Russell and Mary Jo Billiot (2006) "How Student Perceptions of Learning Labs Affect Performance" *Journal of Business Inquiry* 5(1): 50 – 56.
- Billiot, Mary Jo, Russell Calk, and Sherry K. Mills (2004) "The Use of Supplementary Learning Materials in the First Accounting Course (Management Accounting)" *Southwestern Business Administration Journal* 4(1): 54 – 65.
- Carr, Pamela S., Russell Calk, and Virginia Bachman (2004) "Using a Team Project to Introduce Financial Statement Analysis" *Journal of Business Administration Online* 3(1).
- Carr, Pamela S. and Russell Calk (2003) "The Effect of State Apportionment Formulas on Plant Investment Decisions of Multistate Corporations" *Journal of State Taxation* 22(1): 1 – 15.
- Calk, Russell and Sutham Cheurprakobkit (2002 – 2003) "An Empirical Examination of the Value Index: Linking the Importance of Features to Customer Satisfaction" *Southwest Business and Economics Journal* 11(1): 17 – 28.
- Calk, Russell and Barbara Scofield (2002) "The Effect of the 150-Hour Requirement on Corporate Hiring Practices" *Journal of Business Administration Online* 1(1).
- Scofield, Barbara, Wilma Dye, and Russell Calk (2001) "Matching Information Technology/Distance Education Techniques to Course Objectives" *Southwestern Business Administration Journal* 11(1): 16 – 25.

### **Refereed Proceedings**

- Dye, Wilma R., Barbara W. Scofield, Shirley A. Davenport, and Russell Calk (2004) "Copyright Issues in Student Assignments" *Proceedings of the Eleventh Annual Southwestern Business Administration Teaching Conference*: 47 – 55.

### **Refereed Conference Presentations**

- Calk, Russell, Dara Marshall, and Robert Tennant "Hierarchical Importance of Course Prerequisites in Undergraduate Accounting Programs" Decision Sciences Institute Southwest Region Annual Meeting (March 2019)
- Calk, Russell and Angela Patrick "Z's Bees" (teaching case) Southwest Case Research Association Annual Meeting (March 2018)
- Calk, Russell, Pamela S. Carr, and Shelly Garcia "John Briggs and Coopers, Inc." (teaching case) American Accounting Association Southwest Regional Meeting (March 2017)

- Calk, Russell, Pamela S. Carr, and Shelly Garcia “Glory Corporation” (teaching case) Southwest Case Research Association Annual Meeting (March 2017)
- Calk, Russell and Cindy Seipel “BBB Oil and Gas Enterprises” (teaching case) Southwest Case Research Association Annual Meeting (March 2016). *Funding provided by the Daniels Ethics Initiative*
- Calk, Russell and Pamela S. Carr “Minecraft in the Classroom.” Conference on Teaching and Learning in Accounting (August 2015)
- Calk, Russell and Cindy Seipel “Wilton Memorial Hospital” (teaching case) American Accounting Association Southwest Regional Meeting (March 2013). *Funding provided by the Daniels Ethics Initiative*
- Calk, Russell and Sandra E. Lawson “Planning and Conducting a Professional Development Seminar” *Thirteenth Annual Southwestern Business Administration Teaching Conference* (October 2005)
- Calk, Russell and Mary Jo Billiot “Wiley’s Boots: The Strategic Role of Management Controls” *Society for Case Research Summer Casewriters’ Workshop* (July 2005)
- Calk, Russell and Mary Jo Billiot “The Use of Professional Service Activities to Develop Professionalism” *Twelfth Annual Southwestern Business Administration Teaching Conference* (October 2004)
- Calk, Russell and Pamela S. Carr “The Additive Nature of Professional Ethics: A Paradigm” *Ninth Symposium on Ethics in Accounting* (August 2004)
- Calk, Russell and Sherry K. Mills “Belief Revisions in Sequential Team-Based Peer Performance Evaluations” *American Accounting Association Southwest Regional Meeting* (March 2004)
- Calk, Russell, Tom Clark, and Lavonda Wright “Advising Recruitment and Retention Across Business Disciplines” *Annual Meeting of the American Academy of Accounting and Finance* (December 2000)

## COURSES TAUGHT

### **Undergraduate**

Financial Accounting  
 Managerial Accounting  
 Cost Accounting  
 Intermediate Accounting I  
 Intermediate Accounting II  
 Writing for Accountants  
 Advanced Accounting

### **Graduate (Accounting)**

Accounting Research  
 Accounting Theory  
 Ethics for Accountants  
 International Accounting

### **Graduate (MBA)**

Advanced Management Accounting

## **CONTINUING PROFESSIONAL EDUCATION COURSES TAUGHT**

Ethics in Accounting (2013, 2010, 2009, 2008) Dona Ana Chapter of the American Society of Women Accountants

An overview of the balanced scorecard (2000) Permian Basin Chapter of the Texas Society of CPAs

Thoughts about professional ethics (2000) Permian Basin Chapter of the Institute of Management Accountants

Adding value in public accounting (1999) Permian Basin Chapter of the Texas Society of CPAs

An overview of contemporary cost management (1999) Permian Basin Chapter of the Texas Society of CPAs

Changes in accounting education (1998) Permian Basin Chapter of the Texas Society of CPAs

## **SERVICE**

### **Academic/Professional Organizations**

Graduate Coordinator, Master of Science in Accounting, Texas A&M University-Central Texas, August 2015 – August 2018

Faculty Advisor, Warriors' Accounting Society, Texas A&M University-Central Texas, August 2015 – December 2019

Faculty Advisor, Delta Lambda Chapter of Beta Alpha Psi, New Mexico State University, 2003 – December 2013

Director of Manuscripts, Chair-Corporate and Academic Development, Permian Basin Chapter of the Institute of Management Accountants, 1998 – 2001

### **Editorial Assignments**

Ad Hoc Reviewer, *Advances in Business Research*, 2023 – present

Ad Hoc Reviewer, *Global Journal of Business Disciplines*, 2022 - present

Ad Hoc Reviewer, *Mountain Plains Journal of Business and Technology*, 2022 - present

Reviewer, Southwest Decision Sciences Institute Annual Meeting, 2021 – present

Reviewer, American Accounting Association Southwest Regional Meeting, 1997 – present

Reviewer, Southwest Business Administration Teaching Conference, 2002 – 2004

## **College and University Committees**

Faculty Senate, Angelo State University, August 2023 – present

Faculty Research Enhancement Program, Angelo State University, September 2020 – present

Departmental Curriculum Committee, Angelo State University, January 2020 – present

Departmental Peer Review Committee, Angelo State University, January 2020 – present

Departmental Promotion and Tenure Committee, Angelo State University, January 2020 – present

Undergraduate Curriculum Committee, Texas A&M University – Central Texas, August 2018 – December 2019

College of Business Administration Curriculum Committee, Texas A&M University – Central Texas, August 2018 – December 2019

Graduate Council, Texas A&M University – Central Texas, August 2015 – August 2018

College of Business Faculty Development Committee, New Mexico State University, August 2011 – August 2013  
Served as chair for one year

Departmental Promotion and Tenure Committee, New Mexico State University, August 2006 – May 2014

Faculty Senate, The University of Texas of the Permian Basin, August 1998 – May 2000

AACSB Mission Development Committee, The University of Texas of the Permian Basin, August 1998 – May 2000

## **Other Public Service**

Board of Directors, Lampasas County Farm Bureau, 2021 – present

Program Advancement Committee, Lampasas County 4-H, 2016 – present

Adult Project Leader, Lampasas County 4-H, 2014 – present

Member, Junior Achievement of New Mexico, Inc. Las Cruces Advisory Board, 2006 – 2008

Instructor, Junior Achievement, 1997 – 2000

Volunteer, Travis Magnet Elementary Outdoor Environmental Learning Center, 1997 – 2001

## **HONORS AND AWARDS**

Daniels Ethics Initiative Fellow, Summer 2012, Summer 2013

Best Manuscript Award, Teaching Learning and Curriculum Section, Southwest Region,  
American Accounting Association, 2010

New Mexico State University Patricia Christmore Faculty Teaching Award, 2005-2006

New Mexico State University College of Business Outstanding Undergraduate Teaching Award,  
2004 – 2005

Nominee, University of Texas System Chancellor's Council Outstanding Teaching Award,  
1999 – 2000

Conoco Graduate Fellowship, 1996

Arthur Andersen Graduate Fellowship, 1995

Wilton T. Anderson Distinguished Graduate Fellowship, 1993

Carr Academic Graduate Scholarship, 1991 – 1992

Carr Academic Scholarship, 1988 – 1991

## **PROFESSIONAL MEMBERSHIPS**

American Accounting Association

IMA: The Association of Accountants and Financial Professionals in Business

Beta Alpha Psi

Sigma Beta Delta Honors Society