Koffi Dodor, Ph.D., CPA

College of Business – Southern University Baton Rouge, LA 70813 225-771-5963

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Academic Background and Certification:

- Ph.D., Jackson State University, Jackson, MS, Concentration: Accounting, 2011
- Ph.D., Jackson State University, Jackson, MS, Concentration: Management, 2007
- DEPA, Senghor University, Alexandria, Egypt, Concentration: Finance, 1997
- Master, National University of Togo, Lome, Togo, Concentration: Management, 1994
- Bachelor, National University of Togo, Lome, Concentration: Acct & Finance, 1990
- Baccalaureate, Polytechnic School of Togo, Concentration G2: Accounting, 1988
- Certified Public Accountant License # 5922, Mississippi, 2008.

Work Experience:

- Assistant Professor of Accounting, Southern University and A&M, LA (2012- Present),
- Assistant Professor of Accounting, Jackson State University, MS (2007 2012)
- Managerial Accountant, CNPP, Lome Togo (1991 1995)
- Professional Internship, CPA Firm Yvan Taieb, Paris France (1996)
- Advanced Internship, West African Central Bank, Lome Togo (1989 and 1997)

Professional Interests:

Research: Independence and Audit quality related to joint provision of Audit and

Non-Audit Services; Issues of Software piracy; Accounting Education

Teaching: Cost Accounting, Advanced Managerial Accounting, Auditing, Financial

Statements Analysis, Strategic Decision Making, and CMA Exam Review

Biography:

Koffi Dodor is a Fulbright Scholar. He earned his Ph.D. in accounting from Jackson State University in 2011, after another Ph.D. in Management in 2007, a DEPA in Finance in 1997, a Master in Management in 1994, a Bachelor in Accounting and Finance in 1990, and a Baccalaureate in Accounting in 1988. He is a licensed Certified Public Accountant (Certificate No. 5922, MS 09/2008). During his doctoral studies, he was named three consecutive times "Most Outstanding Ph.D. Student in Business" in the College of Business of Jackson State University in 2002, 2003, and 2004 respectively. He has worked as a managerial accountant in a

company in Togo for four years and taught accounting and related disciplines at the National University of Togo for three years before coming to the United States for his doctoral studies. Dr. Dodor has taught Managerial Accounting for five years (2007-2012) at both undergraduate and graduate levels at Jackson State University before moving to Southern University, Baton Rouge, LA (2012- present). He currently teaches essentially Cost Accounting at the undergraduate level and Advanced Managerial Accounting at the MBA level. His research has appeared in several refereed journals, including the International Journal of Critical Accounting, Journal of Finance and Accountancy, the Decision Sciences Journal of Innovative Education, and the Review of Business Research. He is most interested in issues of independence and audit quality as related to joint provision of audit and non-audit services, particularly in networks of CPA firms.

Research Productivity

Refereed Journal Publications:

- 1- "Joint Provision of External Audit and Non-Audit Services: Empirical Test of Alternative Hypotheses"; *International Journal of Critical Accounting*, 2013: Vol. 5, No. 4 (2013): pp. 192-414. [discipline-based]
- 2- "Joint Provision of External Audit and Non-Audit Services: Alternative Propositions"; Journal of Finance and Accountancy; Vol. 12 (February 2013): pp. 152-165. [Accounting-based]
- **3-** "An Alternative Approach to Manufacturing Cost Variances Analysis." Single author; *Review of Business Research*, (Fall 2010), Vol. 10 (5). [Accounting-based]
- 4- "Investigating Business Schools' Intentions about Offering E-Commerce Education using an Extended Theory of Planned Behavior." First co-author with Dr. Dharam S. Rana. **Decision**Sciences Journal of Innovative Education (January 2009), Vol. 7(1): 195-220. [Management-based]
- 5- "A Framework for Governmental Organizations' Balanced Scorecard." First co-authored with R. D. Gupta and B. Daniels. *Journal of Finance and Accountancy* (Fall 2008), Vol. 1(1). [Accounting-based]
- 6- "A Model of Organizations' Strategy Orientations: An Empirical Test." *International Journal of Business Strategy*, (May 2008), Vol. 8(3):129-144. [Management-based]
- 7- "Predicting Business Schools' Intentions to Offer E-Business Programs." First co-author with D. Rana. Journal of E-Business (Fall 2007), Vol. 7(2): 12-25. [Management-based]
- 8- "<u>Differential Responsiveness of Business Schools to E-Commerce Education: Do Organizational Demographics Matter?</u>" *Review of Business Research* (November 2007), Vol. 7(6): 17-26. . [Management-based]

- 9- "Business Schools' Intentions to Offer E-Commerce Degree Programs: an Empirical Investigation Using an Extended Theory of Reasoned Action." First co-author with D. Rana and P.Thiagarajan. **Review of Business Research** (May 2007), Vol. 7(3): 215-223. [Management-based]
- **10-** "Culture and Economic Development: an Investigation Using Hofstede Cultural Dimensions." First co-author with D. Rana. *International Journal of Business Research* (March 2007), Vol. 7(2): 75-84. [Economy-based]
- 11- "Can students really log on to success? An analysis of the effects of general self-efficacy, and computer anxiety on student performance in web-based courses. Co-authored with V.N. Wilkins and D.R. Posey. **Review of Business Research** (2004), Vol. 3(1): 189-195. [Management-based]

Refereed Proceeding Publications:

- 1- "Software Piracy among Accounting Students Revisited: An Empirical Investigation Using an Extended Theory of Planned Behavior (ETPB)" (Co-authored with Quinton Booker and Cecil L. Hill); Presented in 2009 at the Annual Meeting of the American Accounting Association, New York (NY) and in 2014 at the Southwest Annual Meeting of the American Accounting Association, Dallas (TX).
- 2- "Measures to Improve Governmental Organizations and Stakeholders' Relations: A Proposed Governmental Organizations Balanced Scorecard (GO-BSC)" (Co-authored with Rameshwar D. Gupta); presented in 2009 at the Annual Meeting of American Accounting Association, New York (NY).
- **3-** "<u>A Structural Environmental-Based Model of Organizations' Strategy Orientations: Empirical Test</u>" (sole author); a refereed paper presented at the 2008 Annual Meeting of the Academy of Management, Anaheim (CA), August 8-13, 2008.
- **4-** "A General Theory of Planned Behavior: Conceptual Framework and Empirical Test"; Decision Sciences Institute 2007 Proceedings, 38th Annual Meeting; Phoenix, AZ; October: 4491-4496.
- 5- "An Integrative Model of Organizations' Responsiveness to Innovations (IMORI): Theory and Empirical <u>Test</u>" (sole author); a refereed paper presented at the 2007 Annual Meeting of the Academy of Management, Philadelphia (PA), August 2007.
- **6-** "Effects of Environmental Conditions on Business Schools' Intentions to Offer E-Commerce Degree Programs"; a refereed paper (co-authored with Dharam S. Rana and Thiagarajan Palaniappan), presented and published in the Proceedings (pp. 293-298) of the North East Decision Science Institute Annual Meeting held in Baltimore (MD), March 2007.
- 7- "Investigating Business Schools' Intentions to Offer E-Commerce Degree Programs"; a refereed paper (coauthored with Dharam S. Rana and Thiagarajan Palaniappan), presented and published in the Proceedings (pp. 148-154) of the South Western Decision Science Institute Annual Conference held in San Diego (CA), March 2007.
- **8-** "A Model of Organizations' Responsiveness to Intangible Innovations (MORI)"; Decision Sciences Institute 2005 Proceedings, 36th Annual Meeting, San Francisco, CA: pp. 17551-17556.

- 9- "<u>Does Culture Matter in Economic Development of Nations? An Investigations Using Hofstede Cultural Dimensions</u>"; refereed paper presented and published in the Proceedings of the 12th Annual Meeting of the American Society of Business and Behavioral Sciences, Las Vegas (NV), February 2005.
- **10-** "<u>A Framework for Governmental Organizations' Balanced Scorecard</u>" (First co-author with Rameshwar Gupta and Dr. B. Daniels); a refereed paper presented and published in the Proceedings of the 12th Annual Meeting of the American Society of Business and Behavioral Sciences, Las Vegas (NV), February 2005.
- 11- "An Exploration of the Adoption of AIS/MIS Programs in Business Schools: Issues of Duality, Scope, and Centrality" (First co-author with Yvonne Ellis); Decision Sciences Institute 2004 Proceedings, 35th Annual Meeting, Boston, MA: pp. 558-563.
- **12-** "Employees versus Independent Contractors: some tax implications in production" (First co-author with Yvonne Ellis and Richard Russell); Decision Sciences Institute 2004 Proceedings, 35th Annual Meeting, Boston, MA: pp. 695-700.
- **13-** "Assessing the Role of Parts Services on Quality Performance in the Supplier Selection Process" (First coauthor with Mohammad Z. Bsat and Dr. V Natasha Wilkins); a refereed paper presented and published in the Proceedings of the 34th Annual Meeting of the Decision Science Institute, Washington DC, November 2003.
- **14-** "An Empirical Investigation of the Relationship between Supplier Quality and Defect Rates" (Third coauthor with Mohammad Z. Bsat and V Natasha Wilkins); a refereed paper presented and published in the Proceedings of the 34th Annual Meeting of the Decision Science Institute, Washington DC, November 2003.
- **15-** "<u>International Joint-Venture Synthesis: Review and Conditions of Success</u>" (First co-author with Ziad Swaidan); presented and published in the Proceedings of the 2002 Annual Conference of the "Society for Marketing Advances", St. Pete Beach (Florida).
- **16-** "Consumer Ethics of African Americans: Individual Factors Analysis and Research Agenda" (Second coauthor with Ziad Swaidan); a refereed paper presented and published in the Proceedings of the 2002 Annual conference of Atlantic Marketing Association, Savannah (GA).
- **17-** "<u>An Exploration of the Impacts of E-Commerce on Educational Systems of HBCU Business Schools</u>" (sole author); Paper presented at the 5th Annual Rommel Benjamin Research Symposium in 2002, Jackson State University, Jackson, Mississippi.
- **18-** "An Overview of Business-to-Business E-Commerce: What Happened to Pioneers in the B2B E-Commerce Marketplace?" (First co-author with Dharam S. Rana and Robert L. Gillon); a refereed paper presented and published in the Proceeding of the 2nd Annual Conference of the International Academy of E-Business, Orlando (Florida), March 2002.

Dissertation and Thesis:

1. Unpublished Ph.D. Dissertation: "The Joint Provision of External Audit and Non-Audit Services:

An Investigation into the Likely Effects of Forms of Association of Firms on Perceived Audit Firm's

Independence and Audit Quality"; defended on July 21, 2011 in the College of Business of

Jackson State University, Jackson, MS (USA): pp. 274.

- 2. Unpublished Ph.D. Dissertation: "An Integrative Model of Organizations' Responsiveness to Innovations: Theory and Empirical Test Using Business Schools' Responses to E-Commerce Education"; defended on December 12, 2006 in the College of Business of Jackson State University, Jackson, MS (USA): pp. 209.
- **3.** Unpublished DEPA Thesis: "Les Professions Comptables en Afrique Francophone Sub-Saharienne" (A thesis on Accounting Professions in French Sub-Saharan Africa). Defended in May 1997 at Senghor University: pp. 205.

Services:

College Level Services:

- CPA Exam preparation, Jackson State University, Department of Accounting
- Southern University College of Business Scholarship Committee;
- Southern University College of Business Assessment of Learning Committee;
- Southern University College of Business Curriculum Committee;
- CMA Exam preparation, Southern University, College of Business.

Research Review Productivity:

Year of Review	Organization Requesting the Review	Number
2010	DSI Journal of Innovative Education (Blackwell)	1
2009	DSI Journal of Innovative Education (Blackwell)	1
2009	Academy of Management Annual Meeting	3
2008	Journal of Business Research (Elsevier)	1
2008	International Academy of Business and Economics	3
2008	DSI Journal of Innovative Education (Blackwell)	2
2008	Academy of Management Annual Meeting	3
2007	Journal of the Decision Science Institute (Blackwell	1
2007	Academy of Management Annual Meeting	3
2007	Decision Sciences 38 th Annual Meeting	3
2005	Decision Science Institute Annual Meeting	2
2005	Academy of Management Annual Meeting	1
	Total Peer Reviews:	24