

**Curriculum Vitae**  
**FRANCISCO J. ROMÁN**  
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## EDUCATION

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Ph.D. in Accounting	University of Arizona (2003)
Master's in Accounting	University of Arizona (2000)
Master's in Science, Economics	University of Arizona (1997)
Bachelor of Arts, Economics	University of Arizona (1989)
Associate in Science, Management (Honors)	Pima Community College (1987)
Associate in Science, Marketing (Honors)	Pima Community College (1986)

*Dissertation: "Team-Based Incentives and the Effects on Performance" (Chair: Leslie Eldenburg)*

## EMPLOYMENT

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Associate Professor of Accounting <b>George Mason University</b> , School of Business.	Jan. 2013 – present
Assistant Professor of Accounting <b>Texas Tech University</b> , Rawls College of Business.	2007 – 2012
Assistant Professor of Management <b>Rice University</b> , Jesse H. Jones Graduate School of Management.	2003 – 2007
Instructor & Research Assistant <b>University of Arizona</b> , Eller College of Business.	1998 – 2003
Adjunct Instructor <b>Pima Community College</b> , Tucson, Arizona	1998 – 2002
Cost Accounting Dept. Manager <b>Becton Dickinson Corp.</b> , Nogales, México; Sandy, Utah	1993 – 1995
Comptroller, <b>Louis Enterprises Inc.</b> , Nogales, Arizona	1992 – 1993
Financial Analyst, Budget Analyst & Cost Accountant <b>General Instruments – Jerrold Division</b> , Nogales, México; Tucson, Arizona	1989 – 1992

## RESEARCH

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### *Research Interests*

Empirical research on managerial accounting and capital-markets. Topics of interest: Group incentives and how incentive contracts influence worker productivity and firm performance; costing and systems of control; the implications of corporate governance reforms on financial reporting and tax avoidance at emerging capital markets; the impact of social norms on job-performance; the impact of manufacturing offshore on labor and production costs.

***Refereed Publications (Published and Forthcoming) – Eldest to Latest Date***

1. “An Analysis of the Effects of Maquiladora Production on Performance (with Leslie Eldenburg and Jenny Teruya), *Journal of Accounting, Auditing, and Finance*, Summer 2007. (Summarized in *The Economist*, September 20th issue, 2007 as part of “What’s in the Journals” column.)
2. “An Analysis of Changes to a Team-based Incentive Plan and its Effects on Productivity, Product Quality, and Absenteeism,” *Accounting, Organizations, and Society*, volume 34, 589–618, 2009 (sole-author).
3. “The Impact of Governance Reform on Performance and Transparency” (with R. Price and B. Rountree), *Journal of Financial Economics*, Volume 99 (1), 2011.
4. “A Case Study on Cost Estimation and Profitability Analysis at Continental Airlines,” *Issues in Accounting Education*, Volume 26, No. 1, 2011 (sole-author).
5. “An Empirical Investigation of the Relationship between Profit Margin Persistence and Firms’ Choice of Business Model: Evidence from the US Airline Industry” (with Denton Collins and Leon Chung), *Journal of Management Accounting Research*, Volume 23 (1), 2011. [Best Paper Award, 2011 *Journal of Management Accounting Research*.]
6. “The Productivity of Resources: A Study of Value in Use and Sale” (with Don Clancy), *Advances in Management Accounting*, Vol. 22, 2013.
7. “Economic Consequences of Corporate Governance Reform in an Emerging Market: Evidence from México” (with Antonio Macias), *TRIMESTRE ECONÓMICO*, LXXX1 (2), No. 322, April-June 2014 (leading Economics journal in Latin America).
8. “An Exploratory Study of Factors Affecting the Stability and Longevity of Manufacturing Operations Offshore” (with Leslie Eldenburg and Richard Price). Forthcoming at *Accounting, Organizations and Society*.

***Working Papers (under review and in circulation)***

9. “Corporate Governance and Tax Avoidance: Evidence from Governance Reform” (with Jon Kerr and R. Price). Under review at *Review of Accounting Studies*.
10. “The Incentive Effects of Social Norms on Performance: Theory and Evidence from Academia.”

***Research in progress***

11. “Does Wage Dispersion Influence Scholars’ Research Productivity?” (sole-author). *Status: write-up stage*.
12. “The Genesis, Evolution, and Applications of Costing Systems.” (sole-author) *Status: write-up stage*.
13. “Life-Term Contracts, Social Norms, and the Effects on Long-Term Performance” *Status: tenured data collection and preliminary analysis*.

## TEACHING EXPERIENCE

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- **Managerial and Cost Accounting (ACCT 311), George Mason University**  
(Spring 2013 – present) - capstone course in the undergraduate accounting program.
- **Managing Costs and Evaluating Performance (MBA 612), George Mason University**  
(Fall 2013, Spring 2014, Summer 2014) - capstone course in the MBA program.
- **Financial and Managerial Accounting for MBAs, Texas Tech** (Fall 2011, Spring 2012)  
Full-time MBA program capstone course.
- **Principles of Cost and Managerial Accounting, Texas Tech** (Fall 2007 – Spring 2011)
- **Operations Management for MBAs, Rice University (2004 – 2006)**  
Full-time MBA capstone course, three sections, 60 students per section.
- **Active Learning Project, Rice University (2004 – 2007)**  
Full-time MBA capstone course, one section, 30 students per section.
- **Strategic Cost Management, Rice University** (Fall 2006)
- **Intermediate Cost Accounting, University of Arizona** (2001 – 2002)
- **Principles of Managerial Accounting, University of Arizona** (1999 – 2000)
- **Principles of Financial Accounting, Pima Community College** (2000 – 2002)
- **Principles of Economics, Pima Community College** (1998 – 2001)

## PRESENTATIONS (Invited and Refereed)

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2017 - Universidad Iberoamericana, México, City.

2014-2015 - Naval Postgraduate School; Loyola Marymount University; University of Houston; IESDE Business School (Puebla, México); European Accounting Association, Glasgow, Scotland (presented by coauthor);

2011-2012 - Instituto de Empresa (Madrid, Spain); George Mason University; Management Accounting Section Annual Meeting, Atlanta (presenter).

2009- 2010 - AAA Annual Meeting, San Francisco, CA (presenter); AAA Annual Meeting, New York City, NY (discussant).

2006 – 2007 - Instituto de Empresa (Madrid, Spain); Texas Tech University; University of California at Davis; University of Miami; Texas A&M University; University of Texas Pan-American; University of Utah.

2003 – 2004 - Emory University; Rice University; University of California at Irvine; University of Arizona; Management Accounting Annual Meeting (presenter); AAA Annual Meeting, Orlando, FL (discussant); AAA Annual Meeting, Hawaii (presenter).

## ACADEMIC SERVICE

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### *Service to profession*

- Member of the Editorial Board for *Issues in Accounting Education* (2010–2013)
- Ad hoc reviewer for *The Accounting Review*
- Ad hoc reviewer for *European Accounting Review*
- Ad hoc reviewer for *Issues in Accounting Education*
- *American Accounting Association* “Notable Contribution to Accounting Literature” Award Committee.

### ***Service to University***

- George Mason University, faculty advisor for NABA Chapter (2018-2019)
- George Mason University, School of Business Undergraduate Policy Committee (UPC), George Mason University (2016 – 2018).
- George Mason University, School of Business Graduate Programs Admissions Committee member (GPAC), George Mason University (2013 – 2015).
- Rawls College Research Advisory Committee, Texas Tech (2010 – 2012).
- Rawls College MBA Committee, Texas Tech (2011).
- Accounting Doctoral Program Committee, Texas Tech (2010 – 2012).
- Master of Science in Accounting Admissions Committee, Texas Tech (2008–2009).
- Student-Employer Relations Committee Rawls College, Texas Tech (2008–2009).
- Accounting Program Scholarship Committee, Texas Tech (2007–2009).

### **FELLOWSHIP & AWARDS**

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- Best Paper Award (2011), Journal of Management Accounting Research Conference.
- Texas Tech, Rawls College of Business, small research grant, \$2,000 (2009)
- KPMG Scholar, “Ph.D. Project” (2003 – present)
- “Teaching Award” University of Arizona (Spring 2001)