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**Ronald Jude Daigle, Ph.D.**  
**Associate Professor**  
**Accounting**  
**College of Business**  
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**Degrees Earned**

Ph.D. Texas Tech University, Lubbock, TX, Accounting, 2002  
M.Acc. Texas Tech University, Lubbock, TX, Accounting, 1999  
B.S. University of South Alabama, Mobile, AL, Accounting, 1990

**Professional Licensures and Certificates**

Certified Public Accountant in State of Alabama, 1991-present

**Peer-Reviewed Publications and Artistic Performances/Exhibitions**

**Articles**

Daigle, J. J., Daigle, R. J., & Lampe, J. C. (2011). Using ACL Scripts to Teach Continuous Auditing/Monitoring: The Tremeg Case. *Journal of Forensic & Investigative Accounting*, 3 (2), 277-389.

Matthews, R. B., Daigle, R. J., & Vanek, P. (2010). Enterprise Risk Management (ERM) - Failure is Not an Option. *Business Studies Journal*, 2 (1), 63-80.

Pensker, R., Pitre, T. J., & Daigle, R. J. (2009). An Investigation of Nonprofessional Investors' Qualitative Materiality Judgments Incorporating SEC Listed vs. Non-Listed Events. *Journal of Accounting and Public Policy*, 28 (5), 446-465.

Klett, T., Morris, P. W., & Daigle, R. J. (2009). Passing on Your Passwords. *Oil, Gas & Energy Quarterly*, 57 (3), 587-592.

Daigle, R. J., Morris, P., & Hayes, D. C. (2009). Small Businesses: Know Thy Enemy and Their Methods. *CPA Journal*, 79 (10), 30-37.

Apostolou, B., Blue, M. A., & Daigle, R. J. (2009). Student Perceptions About Computerized Testing in Introductory Managerial Accounting. *Journal of Accounting Education*, 27 (2), 59-70.

Daigle, J. J., Daigle, R. J., & Lampe, J. C. (2008). Auditor Ethics for Continuous Auditing and Continuous Monitoring. *IS Audit & Control Journal*, 3, 40-43.

Daigle, R. J., Kizirian, T., & Sneathen, Jr., L. D. (2008). The Influence Of Information Technology Control Activities On The Financial Statement Audit. *Review of Business Information Systems*, 12 (3), 71-88.

Daigle, R. J., Hayes, D., & Hughes II, K. E. (2007). Assessing Student Learning Outcomes in the Introductory Accounting Information Systems Course Using the AICPA's Core Competency Framework. *Journal of Information Systems*, 21 (1), 149-169.

Daigle, R. J. & Lampe, J. C. (2007). Factors Posited to Increase Demand for Continuous Assurance. *Advances in Accounting Behavioral Research*, 10, 1-28.

**Proceedings**

**Full Paper**

Daigle, R. J. (2008). Flowcharting with Microsoft Office 2008. *AIS Educators Conference*, AIS Educators Association.

**Research Monographs and Technical Reports**

**Chapters, Cases, Readings, Supplements**

Daigle, J. J., Daigle, R. J., & Lampe, J. C. (2011). "Using IDEAScripts to Teach Continuous Auditing/Continuous Monitoring: The Case of Identifying Terminated Employees with Continued Network Access", *IDEA Academic Partnership*. Audimation Services, Inc..

**Funded External Grants**

**Research: Grants**

**Research**

2007: Daigle, R. J., College of Business Administration Summer Research Grant(\$5,000.00), Sam Houston State University.

**Peer-Reviewed Presentations/Posters**

**Paper Presentations**

**International**

Klett, T., Morris, P. W. , & Daigle, R. J. (2007, January). *Privacy Rights, Property Rights and Common Sense: Access to Email and Other Encrypted Media -- Implications for Small Business and Beyond*. Winter 2007 Global Conference on Business & Finance, Padre Island, Texas.

### **National**

Daigle, R. J., Pinsker, R., & Pitre, T. J. (2011, August). *The Impact of Order Effects on Nonprofessional Investors' Belief Revision When Presented a Long Series of Sequential Disclosures in an Experimental Market Setting*. American Accounting Association Annual Meeting, Denver, Colorado.

Daigle, R. J., Noman, F., & Quarles, R. (2011, June). *Using a SAP Case to Teach Business and Transaction Processing and Imbedded Control*. AIS Educators Conference, Ft. Collins, Colorado.

Daigle, R. J., Hayes, D. C. , & Morris, P. W. (2011, March). *Are You Kidding Me? Using Daytime Talk Shows to Help Students Gain Insights about Occupational Fraud*. American Accounting Association Forensic and Investigative Accounting Mid-Year Conference, New Orleans, Louisiana.

Daigle, R. J., Hayes, D. C. , & Morris, P. W. (2011, January). *Dr. Phil and Montel Help Students 'Get Real' With the Fraud Triangle*. American Accounting Association Information Systems Mid-Year Meeting, Atlanta, Georgia.

Daigle, J. J., Daigle, R. J. , & Lampe, J. C. (2010). *Using ACL Scripts to Teach Continuous Auditing: The Tremeg Case*. American Accounting Association Forensic and Investigative Accounting Mid-Year Conference, Baton Rouge, Louisiana.

Matthews, R. B., Daigle, R. J. , & Vanek, P. (2010). *Enterprise Risk Management (ERM) : Failure is Not an Option*. Sam Houston State University Annual General Business Conference, Huntsville, Texas.

Segovia, J., Daigle, R. J. , Dull, R., Hayes, D., & Hurd, K. (2010). *Students' Potential Integrity Violations in the Age of Technology*. Conference on Teaching and Learning in Accounting, San Francisco, California.

Segovia, J., Daigle, R. J. , Bee, S., Dull, R., Hayes, D., Conni Lehman, (2010). *Practice What We Preach -- Preventive and Detective Controls for Student Integrity Violations*. AIS Educators Conference, Estes Park, Colorado.

Segovia, J., Daigle, R. J. , Jessup, C., Dull, R., & Fanning, K. (2010, June). *Tips for AIS Instructors*. AIS Educators Conference, Estes Park, Colorado.

Daigle, R. J. (2008, June). *Flowcharting with Microsoft Office 2008*. AIS Educators Conference, Fort Collins, Colorado.

Daigle, J. J., Daigle, R. J. , & Lampe, J. C. (2008, January). *Using ACL Scripts to Teach Continuous Auditing: The Tremeg Case*. American Accounting Association Information Systems Mid-Year Meeting, Redondo Beach, California.

Daigle, J. J., Daigle, R. J. , & Lampe, J. C. (2007, July). *Using ACL Scripts to Teach Continuous Auditing: The Tremeg Case*. AIS Educators Conference, Estes Park, Colorado.

Daigle, R. J., Hayes, D., & Morris, P. W. (2007, July). *An Occupational Fraud Assignment Using Peachtree Trial Software*. AIS Educators Conference, Estes Park, Colorado.

Pensker, R., Pitre, T., & Daigle, R. J. (2007, August). *SEC Listed vs. Non-listed Events: Materiality Judgments of Non-Professional Investors*. American Accounting Association Annual Meeting, Chicago, Illinois.

### **Work or Professional Experiences**

#### **Experience: Academic**

Associate Professor, Sam Houston State University (2008 - Now).

Assistant Professor, Sam Houston State University (2006 - 2008).

Assistant Professor, Louisiana State University (2002 - 2006).

Visiting Lecturer, Texas Tech University (2002 - 2002).

Teaching Assistant, Texas Tech University (1996 - 2001).

#### **Experience: Non-Academic**

##### **National**

Comptroller, Volunteers of America of South Alabama (1994 - 1996).

Accounting Manager, Denim Finishing Supplies, Inc. (1993 - 1994).

Auditor, Ernst & Young (1989 - 1993).

### **Honors and Awards**

#### **Award**

2011: Exemplary Reviewer Award AIS Educators Conference.

2009: Distinguished Service as Coordinator of the Compendium of Classroom Cases (co-editor of journal publication of the section) Information Systems Section of the American Accounting Association.

2008: Most Supportive Professor for Spring Semester Sam Houston State University Beta Alpha Psi.  
2007: Most Supportive Professor for Spring Semester Sam Houston State University Beta Alpha Psi.  
2005: Best Conference Paper Award AIS Educators Conference and Faculty Training.  
2005: Developing Scholar Award Institute of Management Accountants.  
2005: Vincent C. Brenner Endowed Faculty Research Award LSU Department of Accounting.  
2004: Exemplary Reviewer Award AIS Educators Conference and Faculty Training.  
2004: Most Supportive Professor LSU Beta Alpha Psi.  
1999: Distinguished Graduate in Masters of Science in Accounting Texas Tech University.  
1999: Best Conference Paper Award AIS Educators Conference.  
1998: Dean's Excellence Award in Teaching Within the Area of Accounting Texas Tech University.

**Honor**

1999: Doctoral Consortium Fellow AAA.

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