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NICOLE THIBODEAU

Assistant Professor

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EDUCATION

Ph.D. in Accounting, 2003 – University of Pittsburgh

Dissertation: “Improving the Organizational Architecture of Public Enterprise: An Investigation of the Effect of the Federal Government’s Latest Effort through the Veterans Health Administration”

BBA, 1988 – Université Laval, Québec, (QC), Canada

Major: Accounting

RESEARCH AND TEACHING INTERESTS

The role and effect of accounting (financial and nonfinancial) information in organizations from a managerial economics perspective, especially:

- Strategic performance management, incentive contracts, organizational design and reforms particularly in the context of public sector and healthcare organizations and in relation to institutional constraints
- Financial accounting and reporting (esp. teaching)

PROFESSIONAL AND ACADEMIC AFFILIATIONS

Canadian Institute of Chartered Accountants (CICA), 1990; American Accounting Association; Canadian Academic Accounting Association

PROFESSIONAL AND ACADEMIC EXPERIENCE

- Willamette University, OR: Assistant Professor, 2008 - present
- Naval Postgraduate School, Monterey, CA: Assistant Professor, 2005 - 2007
- Université Laval, Québec (QC), Canada :
 - Assistant Professor, 2003 – 2005; Senior Lecturer, 1995 - 1996, 2000 - 2003
 - Undergraduate teaching: Financial accounting (intermediate, seminar)
 - Graduate teaching: Performance-based management
 - Coordinator and Instructor: Canadian Institute of Chartered Accountants’ Uniform Final Exam Coaching Program
- Université de Moncton (NB), Canada, Lecturer: 1991 - 1992
 - Intermediate accounting
- Leblanc Nadeau Bujold Chartered Accountants (NB) Canada, Director: 1990 - 1994
 - Auditing, quality control, accounting system implementation, professional education
- Final Exam Marking Center, Canadian Institute of Chartered Accountants, Toronto (ON), Canada: 1990 - 1993
 - Team Leader (1993), Assistant Team Leader (1992), Marker: 1990 - 1991

PROFESSIONAL AND ACADEMIC EXPERIENCE (Continued)

- Maheu Noiseux Chartered Accountants, Québec (QC), Canada, Staff auditor: 1988 - 1990
Systems audits, especially in public sector and healthcare organizations

PUBLICATIONS

- “The Long-Run Performance of Decentralized Agencies in Quebec: A Multidimensional Assessment” with Claude Laurin and Marie-Eve Quenneville of the Hautes Etudes Commerciales (HEC), forthcoming as chapter 8 in “Comparative Research on Public Sector Organization”, edited by Per Lægheid and Koen Verhoest, Governance and Public Management series, series editors Win van de Donk and Gerard Timsit, Palgrave.
- “Value Creation in Public Enterprises: An Empirical Analysis of Coordinated Organizational Changes in the VA Hospital System” with John Harry Evans and Nandu Nagarajan, University of Pittsburgh and Jeff Whittle, VA Medical Center Milwaukee, 2007. *The Accounting Review*, 82 (2): 483-502.
- “La comptabilité intermédiaire”, with N. Chlala, Ménard, L., Gagnon-Valotaire, D., Kieso, D. E., Weygandt, J. J., Warfield, T. D., Callimaci, A., Giroux, G., McGraw, E., Racette, E. and Robert, A. Les Éditions du Renouveau Pédagogique, Montréal, 2004. (This intermediate financial accounting textbook won the Ministry of Education, Leisure and Sports’ award for best textbook, 2005-2006.)
- “Specialized Health Care Services Abroad”, Report to the Health Care and Social Services Ministry, Government of Quebec, November 2003

WORKING PAPERS AND PROJECTS

- “An Empirical Assessment of the Effect of Prenotification and Follow-up on Mail Survey Response Rates in Management Accounting Studies” with Jean-François Henri, Université Laval, October 2006 (Status: 2nd round at the Journal of Management Accounting Research)
- “A Critical Review of the Development of Financial Accounting Research: The Case of LIFO/FIFO” from work with Jim Patton, Federal Accounting Standards Advisory Board
- “The Long-Run Performance of Decentralized Agencies in Quebec - An Ongoing Study of Decentralization, Performance and Accountability in the Quebec Government” with Claude Laurin and Marie Eve Quenneville of the Hautes Etudes Commerciales (HEC).
- “Productive and Sustained Organizational Changes in the Public Sector – An Ongoing Study of the VA Hospital System”, with John Harry Evans and Nandu Nagarajan, University of Pittsburgh and Jeff Whittle, VA Medical Center Milwaukee.
- “Strategic Performance Management and Public Sector Reforms” a follow-up to “New Public Sector Reforms at Work: Transforming the United States Veterans Health Administration” (Presented at the EAISM International Conference on Accounting, Auditing and Management in Public Sector Reforms, Oslo, Norway, October 2004)

AD-HOC REVIEWER

Research

The Canadian Journal of Administrative Sciences, “Revue Gestion”, Journal of Management Accounting Research, Journal of Accounting and Public Policy
American Accounting Association annual and mid-year conferences

Other

“Financial Reporting and Analysis, 5th edition”, forthcoming, by Revsine, L., D. W. Collins, W. B. Johnson, and H. F. Mittelstaedt, McGraw-Hill.
FASB/IASB Field Test for Financial Statement Presentation

THESES SUPERVISION

- “An Analysis of the Factors Inhibiting the Maximum Collection of Third Party Collections & Other Health Insurance (OHI) Information for the Navy”, Lieutenant Peter J. Grant, June 2008, director
- “Performance Measurement and Incentives in Quebec Government Reform”, Genevieve Turcotte, April 2008, director
- “Examining the Effects of the Government Performance and Results Act on the Operational Effectiveness and Accountability, Lenn Caron, Daniel Farricker and Jeffrey Underwood, December 2007, co-director
- “Impact of Defense Related Mergers on the Cost of Military Weapons Systems”, Grisko R. Alfonso, December 2007, co-director
- “Capitalization of Research and Development Costs and Canadian Firm Characteristics”, Audrey Vanneaux, completed in July 2005, director
- “Reconciling International and US Accounting Standards”, Yannick Pierre, December 2004, reader

CONFERENCES

- 2009 American Accounting Association annual meeting, New York, August 2009 – reviewer, discussant and GNP session organizer
- 2008 EIASM (European Institute for Advanced Studies in Management) International conference on Accounting, Auditing and Management in Public Sector Reforms, September 2008 – presenter
- 2008 EGPA (European Group of Public Administration) Innovation in the Public Sector conference, September 2008 – presenter
- 2008 ABFM (Association for Budget and Financial Management) annual conference, Chicago, October 2008 – presenter
- 2008 American Accounting Association annual meeting, Los Angeles, August 2008 – reviewer, discussant, moderator and session organizer for the GNP section
- 2007 American Accounting Association annual meeting, Chicago, August 2007 – reviewer and moderator

CONFERENCES (Continued)

- 2007 Government and Nonprofit Section (GNP) of the American Accounting Association midyear meeting, March 2007, Norwalk – reviewer and moderator.
- 2007 Management Accounting Section of the American Accounting Association midyear meeting, Fort Worth, January 2007 – moderator
- 2006 American Accounting Association annual meeting, Washington DC, August 2006 – reviewer and moderator
- 2006 Canadian Accounting Academic Association annual meeting, Niagara Falls, June 2006 – discussant
- 2006 Management Accounting Section of the American Accounting Association midyear meeting, Tampa Bay, January 2006 – presenter
- 2005 American Accounting Association annual meeting, San Francisco, August 2005 – presenter
- 2005 Canadian Accounting Academic Association annual meeting, Quebec City, June 2005 – presenter and moderator
- 2005 Government and Nonprofit Section of the American Accounting Association midyear meeting, Boston, February 2005 – presenter
- 2005 Management Accounting Section of the American Accounting Association midyear meeting, Arizona, January 2005 – presenter
- 2004 International Conference on Accounting and Auditing and Management in Public Sector Reforms, Oslo, Norway, October 2004 – presenter
- 2004 American Accounting Association annual meeting, Orlando, August 2004 – presenter

ACADEMIC AND PROFESSIONAL SERVICE

- Personnel manual task force (2009 – 2010), student affairs and information technology committee (2008 – 2009), advisor to the Atkinson Outdoor Club (2008 – present), advisor to the Atkinson Accounting Association (2008 – present), Atkinson Graduate School of Management, Willamette University, Salem, OR
- Vice-President Education, Government and Nonprofit Section of the American Accounting Association: 2007 - present
- Course coordinator, Financial Accounting and Analysis, Graduate School of Business and Public Policy, Naval Postgraduate School, Monterey, CA
- Member of the «Groupe de recherche en gestion des coûts et de la performance » (Cost and performance management research group), Université Laval, 2008 to present.
- Notable Contribution to Management Accounting Literature Award Selection Committee, Management Accounting Section of the American Accounting Association: 2007
- International accounting representative, Government and Nonprofit Section of the American Accounting Association: 2005 – 2006
- Canadian Academic Accounting Association response committee to the Canadian Institute of Certified Accountants' Public Sector Accounting Exposure Drafts, Committee chair: 2005 – 2006

ACADEMIC AND PROFESSIONAL SERVICE (Continued)

Institut de la Gestion Financière, section Québec, board member: 2003 – 2004

Scientific Committee Faculty Representative (2003 – 2004), Undergraduate Curriculum Committee (2001 – 2004), Financial Accounting Undergraduate Curriculum Coordinator (2000 – 2004), Université Laval.

AWARDS AND HONORS

Outstanding Dissertation Award, American Accounting Association, Government and Nonprofit section: 2003 – 2004

Jake Birnberg Recognition Fund, Katz Graduate School of Business, University of Pittsburgh: 1999

Excellence in Teaching Award, Université Laval, Faculté des Sciences de l'Administration (FSA): 2003, 2004

Certified General Accountants Doctoral Grant: 1996 - 1999