
DENNIS M. O'REILLY

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EDUCATION

Ph.D., Accounting, The University of South Carolina, 2000.
M.S., Taxation. The University of Alabama, 1989.
B.S., Accounting, The University of Alabama, 1988.

UNIVERSITY AND PROFESSIONAL EXPERIENCE

East Carolina University, Professor, 2007 – present
Xavier University, Associate Professor, 1999 – 2007
Florida Atlantic University, Visiting Professor, 1998 – 1999
University of South Carolina, Research/Teaching Assistant, 1994 – 1998
Cohen, Rutherford, Blum & Schott CPAs, Staff Auditor, 1993 – 1994
Ohio Northern University, Visiting Professor, 1991 – 1993
KPMG Peat Marwick, Staff Accountant, 1989 – 1991

PUBLICATIONS

- O'Reilly, D. and M. Peterson. (2021). The Role of Internal Audit in Curtailing the Misuse of Operational Earnings Management. *Internal Auditor*. Forthcoming.
- Schneider, D., Dickins, D., McCarthy, M. and D. O'Reilly. (2020). Evidence of the Relationship Between Credit Ratings and Reporting Discontinued Operation. *Advances In Business Research*. Volume 10, pp. 82-94.
- McCarthy, M., **O'Reilly, D.**, and D. Schneider. (2018). Extraordinary Item Classification Eliminated from the Income Statement: Some Supportive Evidence. *Coastal Business Review Journal* (forthcoming).
- O'Reilly, D.**, Reisch, J. and R. Leitch. (2017). Do Experienced Auditors Have a Bias for Confirmatory Evidence? *International Journal of Accounting, Auditing and Performance Evaluation*, 13 (2): pp. 187-198.
- Dickins, D., McCarthy, M., **O'Reilly, D.**, and D. Schneider. (2017). Reporting of Discontinued Operations: Past, Present and Future. *The CPA Journal*. February, pp. 52-55.
- Dickins, D., McCarthy, M., **O'Reilly, D.**, and D. Schneider. (2016). Discontinued Operations Reported by the Energy Sector: The Expected Impact of ASU 2014-08. *Oil, Gas & Energy Quarterly*, December, pp. 309-315.

- McCarthy, M., **O'Reilly, D.** and D. Schneider. (2015). FASB Proposes New Leasing Standard. *Tennessee CPA*, 60 (6): pp. 18-22.
- Chung, J., Cullinan, C., Long, J. Mueller-Phillips, M., **O'Reilly, D.**, and M. Frank (2013). The Auditor's Approach to Subsequent Events: Insights from the Academic Literature. *Auditing: A Journal of Practice and Theory*. 32 (Supplement): pp. 167-207.
- O'Reilly, D.** (2010). Do Investors Perceive the Going Concern Opinion as Useful for Pricing Stocks? *Managerial Auditing Journal*, 25 (1): pp. 4-16.
- Dickens, D., **O'Reilly, D.** and J. Reisch. (2010). Auditing the Auditors: What Lenders and Investors Should Know. *Commercial Lending Review*, January-February, pp. 17-21.
- Christian, C. and **D. O'Reilly**. (2009). FASB Issues Guidance on Estimating Fair Value. *Bank Accounting & Finance*, August/September, pp. 21 – 28.
- Dickens, D. and **D. O'Reilly**. (2009). The Qualifications and Independence of Internal Auditors. *Internal Auditing* (May/June): 14 – 21.
- Schneider, D., M. McCarthy and **D. O'Reilly**. (2008). Fair Value Accounting with FAS-159: Potential Impact on Earnings. *Commercial Lending Review* (July – August): 8 – 14.
- O'Reilly, D.**, R. Leitch and B. Tuttle. (2006). An Experimental Test of the Interaction of the Insurance and Signaling Hypotheses in Auditing. *Contemporary Accounting Research*. (Spring): 267-89.
- O'Reilly, D.**, R. Leitch and D. Wedell. (2004). The Effects of Immediate Context on Auditors' Judgments of Loan Quality. *Auditing: A Journal of Practice and Theory*. (March): 89-105.
- Velury, U., J. Reisch and **D. O'Reilly**. (2003). Institutional Ownership and the Selection of Industry Specialist Auditors. *Review of Quantitative Finance and Accounting*. (21): 35-48.
- O'Reilly, D.** and J. Reisch. (2002). Industry Specialization by Audit Firms: What Does Academic Research Tell Us? *The Ohio CPA Journal*. (July-September): 38-40.
- O'Reilly, D.** and U. Velury. (2001). Mentor to Mentor: Six Things You Should Know about Encouraging Mentor Relationships. *NewsLedger*, (October): 10-14.
- O'Reilly, D.** and U. Velury. (2001). Mentoring: Converting New Employees to Team Members. *The Tennessee CPA*, (June): 6-11. Reprinted in the October 2001 issue of *Lagniappe*.
- O'Reilly, D.** and U. Velury. (2001) The EITF Concludes that Losses Related to the September 11 Terrorist Attacks Should Not be Treated as Extraordinary. *AZ CPA*, (December), 9-10.
- O'Reilly, D.** (2001). The Mentoring of Employees: Is Your Organization Taking Advantage of this Professional Development Tool? *The Ohio CPA Journal*, (July/August): 51-54.
- O'Reilly, D.** (2001). Review of Rittenberg and Schweiger's "Auditing: Concepts for a Changing Environment," *Issues in Accounting Education*, (August), 512.

RESEARCH IN PROCESS

"The Influence on Reporting Decisions Under Rules-based vs. Principles-based Auditing Standards", with L. Quick and J. Reisch. Presented in a research workshop at N.C. State University.

"The Shifting Relevance of Book Value and Net Income as Financial Position Deteriorates." The study uses credit ratings as a measure of financial health. The data suggests that as financial health declines book value increases in relevance to equity value and net income decreases. Contrary to expectations, the shift in relevance is not linear.

CONFERENCE PRESENTATIONS

" Employing a Live Mixed-Reality Simulator to Strengthen Oral Communication Competencies in Students," 2018 American Accounting Association Annual Meeting, Washington, D.C.

"Evidence on the Impact of Reported Discontinued Operations on Credit Ratings," 2017 Decision Sciences Institute Annual Meeting, Washington, D.C.

"Using Smartphones in the Classroom to Increase Student Engagement," 2016 Conference on Teaching and Learning Accounting (CTLA), New York City.

"A Blog is Born: Blogging in an MBA Financial Accounting Course," 2004 Annual meeting of the Ohio Region of the American Accounting Association, Columbus, Ohio.

"Corporate Governance and the Selection of Industry Specialist Auditors," 2002 Annual meeting of the Auditing section of the American Accounting Association.

"Range-Frequency Contrast and Assimilation Effects on Auditors' Assessments of Loan Quality," 2001 American Accounting Association Annual Meeting.

"Corporate Governance and the Selection of Industry Specialist Auditors," 2001 American Accounting Association Southeast Region Meeting.

"An Empirical Test of the Insurance Hypothesis in Auditing," 2001 American Accounting Association Annual Auditing Section Meeting.

COURSES TAUGHT

Undergraduate

- Advanced Accounting
- Auditing
- Accounting Information Systems
- Introductory Financial Accounting
- Intermediate Accounting Theory II
- Taxation of Individuals
- Taxation of Corporations, Partnerships, Estates and Trusts

Graduate

- Advanced Cost/Managerial Accounting
- Financial Accounting
- Special Topics in Auditing
- Auditing

SERVICE ACTIVITIES

East Carolina University

- Member, College of Business Graduate Committee, 2017 - 2021
- Chair, Department of Accounting ad-hoc marketing committee, 2017 – 2019
- Member, Department of Accounting Undergraduate Curriculum Committee, 2017 – present
- Chair, College of Business Online Steering Committee, 2015 – 2017
- Thesis advisor, ECU Honor's Student Rebecca Wagner, 2017
- Thesis advisor, ECU Honor's Student Sarah Glave, 2017
- Member, College of Business Assurance of Learning Committee (EDGE), 2010 – 2017
- Member, Library Committee, 2008 – 2010
- Judge, Research and Creative Achievement Week, 2015 and 2017
- Department of Accounting, Meet the Firms Night, 2008 – present
- Beta Alpha Psi induction banquet, 2008 – present

Xavier University

- Chair, Teaching Development Committee, 2005 - 2007
- Faculty Advisor, Xavier Accounting Society 2003 – 2007
- Member, Commencement Committee, 2002 – 2006
- Member, Williams College of Business Teaching Development Committee, 2003 – 2005
- Member, Williams College of Business Curriculum Committee, 2001 – 2004
- Member, MBA Foundations Task Force, 2002 – 2003

Professional Service

- Editorial Board Member, *International Journal of Accounting, Auditing and Performance Evaluation*, 2013 – present
- Ad-hoc reviewer, *International Review of Economics and Finance*, 2016
- Reviewer, Southeastern AAA Regional Meeting, 2015
- Member, PCAOB Academic Research Synthesis Team, 2011 – 2012
- Reviewer, AAA Annual Meeting, 2007 – 2010
- Reviewer, AAA Ohio Regional Meeting, 2005 - 2007
- Reviewer, Southeastern AAA Regional Meeting, 2002 – 2003
- Discussant for three papers, Southeastern AAA Regional Meeting, 2002
- Reviewer, Midwestern AAA Regional Meeting, 2001
- Reviewer and judge, Ohio Regional Meeting Student Manuscript Competition, 2000
- Coordinator for the Ohio Region of the AAA Auditing section, 2004 – 2006
- Coeditor, "Have You Seen...?" section of the American Accounting Association Auditing Section's Newsletter, 2003 – 2005