

**SCOTT J. BOYLAN**  
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Williams School of Commerce, Economics, and Politics  
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## **DEGREES**

### **The Ohio State University**

Ph. D. Accounting. Minor Areas: Economics, Decision Theory (1995)  
B.S. Business Administration, emphasis in accounting. *Cum Laude*. (1987)

### **University of Wisconsin – Madison**

Master of Accountancy (1992)

## **ACADEMIC POSITIONS**

### **Washington & Lee University**

Professor of Accounting (2009-present)  
Associate Professor of Accounting (2003-2009)  
Assistant Professor of Accounting (1999-2003)

### **John Cabot University**

Visiting Faculty (Summer 2016)

### **University of Virginia -- McIntire School of Commerce**

Visiting Faculty, Ernst & Young's Your Master Plan Program (Summer 2007, 2009)

### **University of Wisconsin - Madison**

Assistant Professor of Accounting (1995-1999)

### **The Ohio State University**

Teaching/Research Assistant (1991-1995)

### **University of Wisconsin - Madison**

Teaching Assistant (1990-1991)

## **RESEARCH INTERESTS**

- Individual decision-making in the presence of risk and uncertainty
- The effect of information complexity on investment decisions
- Taxpayer compliance
- Gambling and risk taking

## PUBLICATIONS

“Slot Revenue Growth in Nevada: An Empirical Analysis.” *Journal of Gambling Business and Economics* 12(1). October 2019.

“Nevada Gaming Revenue: A Comparative Analysis of Slots and Tables.” Occasional Paper Series: *Center for Gaming Research, University of Nevada Las Vegas*. May 2016.

“The Evolution of Gaming Revenue in Nevada.” April 20, 2016. *Center for Gaming Research, University of Nevada Las Vegas*. Podcast #73. <http://gaming.unlv.edu/podcast.html>

“Who Benefits from Tax Rate Transparency? Evidence from the Laboratory.” *Journal of the American Taxation Association* 35(2). Fall, 2013.

“Experimental Evidence on the Effect of Earnings Targets on Managers’ Estimates in the Financial Statements.” *Advances in Accounting: Incorporating Advances in International Accounting* 28(2). December, 2012.

“Will Credit Rating Agency Reforms be Effective?” *Journal of Financial Regulation and Compliance* 20(4). November, 2012.

“Credit Rating Agency Reform: Insight from the Accounting Profession.” *The CPA Journal*. November, 2011.

“Prior Audits and Taxpayer Compliance: Experimental Evidence on the Effect of Earned Versus Endowed Income.” *Journal of the American Taxation Association* 32(2). Fall, 2010.

“A Classroom Exercise on Unconscious Bias in Financial Reporting and Auditing.” *Issues in Accounting Education* 23(2). May, 2008.

“Experimental Evidence on the Role of Tax Complexity in Investment Decisions.” With Peter Frischmann. *Journal of the American Taxation Association* 28(2). Fall, 2006.

“A Classroom Experiment on the Benefit of Auditing in Financial Markets.” *Issues in Accounting Education* 19(2). May, 2004.

“Experimental Evidence on the Relation Between Tax Rates and Compliance: The Effect of Earned vs. Endowed Income.” With Geoffrey B. Sprinkle. *Journal of the American Taxation Association* 23(1). Spring, 2001.

“Using Experimental Asset Markets to Illustrate the Value of Auditing.” *Issues in Accounting Education* 15(1). February, 2000.

### ***Published abstracts / proceedings (not included above)***

“A Classroom Experiment on the Winner’s Curse and Its Applicability to Financial Accounting and Financial Statement Analysis.” Proceedings: *American Society of Business and Behavioral Sciences*. Conference Proceedings. February, 2002.

“Accounting for Impaired Assets: A Classroom Experiment” Proceedings: *Journal of Applied Business Research*. Conference Proceedings. March, 2001.

“The Role of Accounting Information In Raising Capital and Promoting Market Efficiency: Evidence from the Classroom.” Proceedings: *Journal of Applied Business Research*. Conference Proceedings. March, 2000.

“Securities Markets and the Economic Impact of Auditing: A Classroom Experiment.” *American Accounting Association*. Southeast Region Conference Proceedings. April, 2002.

“The Audit Review Process: A Game-Theoretic Analysis.” With Ella Mae Matsumura and Robert Tucker. 1998 Convention Proceedings, *American Accounting Association*. August, 1998.

### **Miscellaneous**

2016’s Most Gambling-Addicted States: Ask the Expert. April 26, 2016.  
<https://wallethub.com/edu/states-most-addicted-to-gambling/20846/#scott-boylan>.

### **WORKING PAPERS / WORK-IN -PROGRESS**

“Charles J. Hirsch, Controller, Golden Nugget Casino: Rolling the Dice on Statistical Sampling and Analysis.”

“An Empirical Analysis of Hold Percentages, Wagering Activity, and Slot-Win.”

### **OTHER PRESENTATIONS/ PANEL DISCUSSIONS**

“Charles J. Hirsch – Controller, Golden Nugget: Rolling the Dice on Statistical Sampling and Analysis.” 2022 Academy of Accounting Historians Mid-year Meeting: Learning From Accounting History. February 25, 2022.

“Charles J. Hirsch and His Role in Advancing the Use of Statistical Sampling and Analysis in the Accounting Profession.” March 13, 2020. Lied Library, UNLV.

“An Empirical Analysis of Hold Percentages, Wagering Activity, and Slot-Win.” 17th International Conference on Gambling and Risk Taking. Las Vegas, NV. May 27-30, 2019 Sponsored by UNLV International Gaming Institute.

“The Effect of Audit Costs on Taxpayer Decisions Under Uncertainty: Evidence from the Laboratory.” Presented at the 2010 George Mason University Behavioral Tax Conference and the 2011 AAA annual meeting.

“Experimental Evidence on the Role of Tax Complexity in Investment Decisions.” *American Taxation Association* Mid-Year Meeting. February 2006.

“Using Experiments in the Accounting Classroom.” 2004 AAA *Financial Accounting and Reporting Section* Midyear Meeting. January 30-31, 2004. Austin, TX.

The Enron Debacle: *The Rockbridge Report*. Taped 1/30/02.

AAA New Faculty Consortium. February 1-4, 2001. St. Charles, IL: Panel Discussant: Managing Your Career.

## **TEACHING**

### **Courses Taught**

Intermediate accounting I, II  
Financial accounting  
Managerial accounting  
Cost accounting  
Casino accounting  
Financial statement analysis  
Advanced accounting  
Auditing  
Accounting for non-business majors  
Independent study

### **Thesis Supervision**

Undergraduate Honors Thesis – Elena Dorogy (2015)  
Ph.D. Dissertation (Reader) - Hung-Chao Yu. (UW-Madison) (1996)  
Four Undergraduate Honors Student Projects Supervised (1996-1999)

## **SERVICE**

### **Professional Service**

Editorial Board: *Behavioral Research in Accounting* (2017-)  
Editorial Board: *Journal of the American Taxation Association* (2009-2011)

*American Accounting Association*. Innovations in Accounting Education Committee. (2001-2002)

*American Accounting Association*. Discussant at annual meetings (1997, 2006, 2010)

### **Ad Hoc Reviewer**

*Accounting Education*  
*Academy of Accounting Historians*  
*The European Accounting Review*  
*Journal of Public Economic Theory*  
*Advances in Accounting: Incorporating Advances in International Accounting*  
*Journal of Economic Psychology*  
*Managerial and Decision Economics*  
*National Tax Journal*  
*Accounting, Organizations, and Society*

*Journal of the American Taxation Association*  
*Behavioral Research in Accounting*  
*Contemporary Accounting Research*  
*Operations Research - Financial Services Section*  
*American Accounting Association*  
*Midwest Regional Meeting; Southwest Regional Meeting; Annual Meeting*  
*McGraw-Hill Irwin, and Cengage Learning*

### **University Service (Washington & Lee)**

Faculty Sufficiency Committee (2022)  
Topinka Scholarship Committee – Chair (2021, 2022)  
Glynn Family Scholarship Committee (2019)  
Williams School Faculty Evaluations Committee - Chair (2017)  
Williams School strategic planning committee – WS core (2016-)  
L.K. Johnson Scholarship review committee (2014)  
NASDAQ/Suntrust review committee (2011-present)  
Williams School Representative to the Board of Trustees (2012-2014)  
University Committee to Review Undergraduate Tenure and Promotion (2011-2012)  
University Registration & Class Schedules Committee (2007-2012)  
Faculty Executive Committee (2005-2006, 2008)  
Acting Department Head (Winter 2004, Winter 2009)  
Student Faculty Hearing Board (2003-2006)  
Search Committee: Dean of the College of Arts and Sciences (2002-2003)  
Kemper Scholar Review Committee (2000-2002)  
Information Technology Advisory Committee (2001-2008)  
    Instructional Technology Group Subcommittee (2002)  
    Networked Storage Subcommittee (2003)  
    Technology Education Advisory Group (2003)  
Williams School Strategic Planning Initiative: Scholarship task force (2002)  
Williams School Strategic Planning Initiative: Task force on Measurements of Success:  
    Mission and Distinctive Capabilities (2002)

### **University Service (Wisconsin-Madison)**

Faculty Senator (1998-1999)  
Diversity Committee (1998-1999)  
Accounting Department Strategic Planning Initiative - Personnel Committee (1998)  
Curriculum Committee (1998)  
Undergraduate Scholarship Committee (1998)  
Robert Beyer Center Review Committee (1998)

### **Other Service**

Board of Directors – Roanoke Valley Youth Hockey Association (2012-2018)

## **HONORS AND AWARDS**

Willaim R. Eadington Research Fellowship, University of Nevada Las Vegas (2015-16 and 2019-20)  
Ehrick Kilner Haight, Sr. Term Professorship, Washington & Lee (2012-2015)  
ASBBS Outstanding Paper Award (2002 Annual Meetings)  
AAA Doctoral Consortium Fellow (1994)  
Big Ten Doctoral Consortium Fellow (1993)  
AICPA Doctoral Fellowship (1991-1993)

## **PROFESSIONAL EXPERIENCE & CERTIFICATION**

Deloitte & Touche. Columbus, OH. Audit Senior. (1989-1990)  
Touche Ross & Co. Columbus, OH. Audit Staff. (1987-1989)  
PPG Industries, Inc. Cleveland, OH. Accounting Intern. (1986)  
Certified Public Accountant, Ohio (Inactive). (1988)