

Sandra K. Gates, Ph.D., C.P.A.
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Education

Ph.D. in Accounting, Arizona State University, Tempe, AZ.
Master of Business Administration, University of Houston.
Bachelor of Accounting, University of Houston - Downtown.

Professional Certification

Certified Public Accountant (Texas).

Professional Experience

KPMG LLP – Houston, TX, Assistant Tax Specialist – 2000.
Texas School of Business – Houston, TX, Part-time Accounting Instructor – 1998-2000.
Associates Health Inc. – Houston, TX, Accounting Consultant – 1993-2000.
Morganti, Inc. (General Contractors) – Houston, TX, Staff Accountant – 1992-1997.

Tenure Track Teaching Positions

Texas A & M Commerce, Commerce, TX – 2012 to present
Department Head of Accounting (beginning Spring 2015)
Associate Professor of Accounting

Texas Wesleyan University, Fort Worth, TX – 2009 to 2012
Associate Professor of Accounting
Coordinator of the VITA program

University of Texas, Tyler Texas – 2005 to 2009
Assistant Professor of Accounting
Accounting Discipline Leader

Publications in referred journals

- Burke, M., Burke, M., Gates, S. (2017) “To Amend or Not to Amend: A Tax Consulting Case”, *Journal of Accounting Education*, *forthcoming*
- Hayek, C., Gates, S., Rankin, R. (2017) "The Social Construction of a Fraudulent Identity: Insights from the Case of Cassie Chadwick", *Journal of Applied Management and Entrepreneurship*, Vol 22, No 2, 01 April 2017
- Gates, S., Prachyl, C. L., and Sullivan, C. (2016) “Using Report to the Nations on Occupational Fraud and Abuse to Stimulate Discussion of Fraud in Accounting and Business Classes”, *Journal of Business and Behavioral Sciences*, Vol 28, No 1, Spring 2016
- Gates, S. and Burke, M. (2015) “Using a practical case to introduce and apply managerial accounting cost concepts”, *Journal of Accounting and Finance*, December, Volume 15, Issue 7
- Gates, S. and Sullivan, C. (2014) “Texas Twist of Fate - The Sad Story of Coppell’s Mayor”, *Journal of Business and Behavioral Sciences*, Volume 26, Issue 1, Spring 2014

- Gates, S. and Sullivan, C. (2013) “Asset misappropriation and the death of a mayor”, *Journal for Business Cases and Applications*, Volume 8, June 2013
- Gates, S. Lee, P. and Sullivan, C. (2011) “*Integration of Fraud Videos throughout the Accounting and Business Curriculum*”, *The Journal of Forensic Studies in Accounting and Business*, Vol. 3 Issue 1, Fall 2011
- Gates, S. (2011) “Accounting Research Crisis: A Question of Source Credibility” *Journal of Theoretical Accounting Research*, Spring 2011
- Gates, S. Reckers, P. and Robinson, D. (2009) “Media Image of the CEO and the impact on Auditors’ Perception of Financial Reporting Reliability and Client Risk Assessments”, *Advances in Accounting*, V25 Fall 2009
- Gates, S. , Lowe, J. and Reckers, P. (2007) “Restoring Public Confidence in Capital Markets through Auditor Rotation”, *Managerial Auditing Journal*, January 2007
- Solomon, S. , and Reckers, P. (2005) “High Impact Behavioral Accounting Articles and Authors”, *Advances in Accounting*, V21 Fall 2005
- Solomon, S. , Lowe, J. and Reckers, P. (2005) “The Impact of Management Image and Non-Audit Service Fees on Investors’ Perceptions of Earnings Quality”, *Advances in Accounting*, V21 Fall 2005

Publications in practitioner journals

- Gates, S. (2008) “The time to change academic research is now”, CPA Journal, August 2008
- Solomon, S. (2005) “Legislating Ethics” The Edge Magazine, The American Society of Women Accountants, V56, I2:7 – 9. 2005

Published proceedings

- “Texas Twist of Fate” with Carol Sullivan, Journal of Business and Educational Leadership, ASBBS, February 2011, Volume 18, Number 1

Presentations

- AAA – ATA Midyear Meeting, February 2015, Washington, D.C. “To Amend or Not to Amend: A Tax Consulting Case” Co-author Megan Burke
- AAA - Western Region AAA , April 2014, Salt Lake City, UT “Report to the Nations” Co-author: Carol Sullivan
- AAA Annual meeting – ELS 2013 “Report to the Nations” Co-author: Carol Sullivan
- ASBBS 2011 Conference “Texas twist of fate – the sad story of Coppell’s Mayor” Co-author: Carol Sullivan and Barbara Scofield
- AAA – Forensic Accounting Conference 2010 Integration of the ACFE (Association of Certified Fraud Examiners) Videos throughout the accounting and business curriculum, with Patsy Lee and Carol Sullivan
- AAA Annual meeting 2010 “Integration of Fraud Videos throughout the Accounting and Business Curriculum” Co-authors: Carol Sullivan and Patsy Lee
- AAA Diversity section meeting 2010. “An analysis of research productivity of minority faculty in accounting”

Awards

- TAPHE – Leadership award – 2016
- Sigma Alpha Pi Excellence in Teaching Award -2015
- Alpha Xi Outstanding Faculty Award – 2008
- Beta Gamma Sigma
- KPMG Scholar