

Ingrid E. Fisher, Ph.D., C.P.A., C.F.E.

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Education

- Ph.D. in Information Science, 2002, The University at Albany.
Dissertation: Temporal Reconstruction of Financial Accounting Standards: A Prototype System for Pension Accounting. Recipient of the University at Albany Distinguished Dissertation Award.
 - M.S., Accounting, 1982, The University at Albany.
 - B.A., Psychology, 1979, Summa Cum Laude, The University at Albany.
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Academic Appointments

- June 2019-present. **Associate Professor and Department Chair**. The University at Albany-SUNY. School of Business. Department of Accounting and Law.
 - Sept. 2016-June 2017. **Associate Dean**. School of Business. The University at Albany-SUNY.
 - Sept. 2008- Sept. 2016. **Associate Professor and Department Chair**, The University at Albany-SUNY. School of Business. Department of Accounting and Law.
 - Sept. 2002-Sept 2008. **Assistant Professor**, The University at Albany-SUNY. Department of Accounting and Law. **Faculty Member of the University Honors College**. Effective 2007. **Faculty Member in the INF Ph.D. Program**. Effective 2005.
 - 1994-2002. **Lecturer**, The University at Albany-SUNY. Department of Accounting and Law.
 - 1991-1994. **Instructor**, The University of Maryland University College, European Division, Heidelberg, Germany. 1987-1990
 - 1985-1990. **Lecturer**, The University at Albany-SUNY. Department of Accounting & Law.
 - 1986-1987. **Instructor**, Rensselaer Polytechnic Institute, Lally School of Management, Troy, New York.
 - 1984-1986. **Assistant Professor**, Siena College, Loudonville, New York.
 - 1982-1984 Staff Associate, Coopers & Lybrand, Albany, New York.
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Academic Contributions

Refereed Journal Publications

- **Using Language Processing to Evaluate the Equivalency of the FASB and IASB Standards.** I.E. Fisher and R. Nehmer. 2016. *Journal of Emerging Technologies in Accounting*. Volume 13 (2). 129-144.
- **Are Information System Security Audits evolving fast enough to keep pace with changes in Technology?** S. Goel, M. R. Garnsey, Q. Liu and I. Fisher. 2016. *The Journal of Information System Security*. Volume 12 (1).
- **Natural Language Processing in Accounting, Auditing and Finance: A Synthesis of the Literature with a Roadmap for Future Research.** I. E. Fisher, M. Hughes and M.R. Garnsey. 2016. *Intelligent Systems in Accounting, Finance and Management*. Vol. 23 (3). 157-214.-**Awarded Paper of the Year by the Journal for most citations and downloads.**
- **Codification vs. US GAAP Hierarchy: A Preliminary Study of the Accounting Lexicon Post-Codification.** M.R. Garnsey, S.L. Zelka and I.E. Fisher. 2014. *International Journal of Digital Accounting Research*. Vol. 14. 118-139.
- **The Role of Text Analytics and Information Retrieval in the Accounting Domain.** I.E. Fisher, M.R. Garnsey, S. Goel and K. Tam. 2010. *Journal of Emerging Technologies in Accounting* Vol. 7 No. 1. 1-24.
- **On a Logical Structure for the Authoritative Accounting Literature: A Discussion of the FASB's Codification Project.** I. E. Fisher and R. A. McEwen. 2009. *Issues in Innovations*. Vol 3. No. 1. 32-56.
- **Evolution in Accounting Language: A Preliminary Examination of Accounting Pronouncements and Financial Statements.** M. R.Garnsey and I. E. Fisher. 2008. *Journal of Emerging Technologies in Accounting* Vol. 5 No. 1. 17-36.
- **A Prototype System for the Temporal Reconstruction of Financial Accounting Standards.** 2007. I. E. Fisher. *International Journal of Accounting Information Systems*. Vol.8. No. 3. 139-164.
- **The Semantics of Change as Revealed Through an Examination of Financial Accounting Standards Amendments.** I. E. Fisher and M. R. Garnsey. 2006 *Journal of Emerging Technologies in Accounting*. Vol. 3 No. 1. 41-59.
- **New York State Agencies: A Case Study for Analyzing the Process of Legacy System Migration-Part II.** 2006. I. E. Fisher and M. Bradford. *Journal of Information Systems*. Vol. 20. No. 1. Spring 2006. 141-162.

- **New York State Agencies: A Case Study for Analyzing the Process of Legacy System Migration-Part I.** 2005. I. E. Fisher and M. Bradford. *Journal of Information Systems*. Vol. 19, No. 2. Fall 2005. 173-189.
- **Structuring Accounting Standards for Digital Representation, Storage and Retrieval.** 2004. I. E. Fisher. *The Journal of Emerging Technologies in Accounting*. Vol. I, No.1. 23-40. Received the award for “Best Paper” submitted to the *Journal of Emerging Technologies in Accounting* in 2003-2004.
- **The Application of Concept Maps to the Instruction of Accounting Information Systems.** 2001. I. E. Fisher. Presented at the 3rd Annual Accounting Information Systems Educators Conference held August 3rd-8th 2001, in Estes Park, CO. Awarded a “Best Paper” designation and published in the *Review of Business Information Systems*. Vol. 5, No. 4, Fall 2001, Western Academic Press.
- **The Role for Web Search Engines.** 2000. I. E. Fisher and L. M. Smith. *The CPA Journal*. Vol. LXX, No. 1.

Book Chapters

- **Privacy in the Age of the Internet: A Primer for Private and Public Sector Managers.** I. E. Fisher and G. K. Tayi. In *Unternehmen im Wandel: Change Management*. Ralph Berndt, editor. (2002 Band 9-9th edition). Springer-Verlag. Berlin-Heidelberg, Germany.
- **Mark-up Languages and Electronic Commerce.** (2001). I. E. Fisher and J. Gangolly. Chapter one in *Text Databases and Document Management: Theory and Practice*. Amita Goyal Chin. (2001). Idea Group Publishing. Hershey, USA

Conference Presentations with Refereed Proceedings

- **Using the Identification of Agent Signatures for Revenue Management and the Detection of Fraud Indicators in Online Auctions.** S. Chang and I.E. Fisher. Paper appearing in the *Collected Papers of the Twenty-first Annual Research Workshop on: Strategic and Emerging Technologies in Accounting, Auditing and Tax*, held at the Annual Meeting of the AAA on August 4, 2012 in Washington.
- **Improving Information Retrieval from Accounting Documents: A Prototype Digital Thesaurus for Employee Benefits.** I.E. Fisher and M.R. Garnsey. Paper appearing in the *Collected Papers of the Twentieth Annual Research Workshop on: Strategic and Emerging Technologies in Accounting, Auditing and Tax*, held at the Annual Meeting of the AAA on August 6, 2011 in Denver, CO.
- **The Role of Text Analytics and Information Retrieval in the Accounting Domain.** I.E. Fisher. M.R. Garnsey, S. Goel and K. Tam. Paper appearing in the

Collected Papers of the Eighteenth Annual Research Workshop on: Strategic and Emerging Technologies in Accounting, Auditing and Tax, held at the Annual Meeting of the AAA on August 2, 2009 in New York, New York.

- **Facilitating Information Retrieval from the Authoritative Accounting Literature: A Preliminary Evaluation of the FASB's Codification Structure.** I. E. Fisher. Paper appearing in the *Collected Papers of the Sixteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax*, held at the Annual meeting of the AAA on August 4, 2007 in Chicago, IL. Awarded the "Best Paper and Presentation" Award by workshop participants.
- **The Evolution of Accounting Language: A Preliminary Examination of Accounting Pronouncements and Financial Statements.** M. R. Garnsey and I. E. Fisher. Paper appearing in the *Collected Papers of the Sixteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax*, held at the Annual meeting of the AAA on August 4, 2007 in Chicago IL.
- **The Semantics of Change as Revealed through an Examination of Financial Accounting Standards Amendments.** (2005) I. E. Fisher and M. R. Garnsey. Paper appearing in the *Collected Papers of the Fourteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*, held at the Annual Meeting of the AAA on August 6, 2005 in San Francisco California Carol Brown and Andy Lymer, Editors.
- **The Semantics of Change: A Preliminary Examination of Financial Accounting Standards Amendments.** (2004) I. E. Fisher and M. R. Garnsey. Paper appearing in the *Collected Papers of the Thirteenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*, held at the Annual Meeting of the AAA on August 7, 2004 in Orlando, Florida. Carol Brown, Editor.
- **Temporal Reconstruction of Financial Accounting Standards: A Prototype System for Pension Accounting.** (2003). I. E. Fisher. Paper appearing in the *Collected Papers of the Twelfth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*, held at the Annual Meeting of the AAA on August 2, 2003 in Honolulu, Hawaii. Carol Brown, Editor.
- **Structuring Accounting Standards for Digital Representation, Storage and Retrieval.** (2002). I. E. Fisher. Paper appearing in the *Collected Papers of the Eleventh Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting Auditing and Tax*, held at the Annual Meeting of the AAA on August 13, 2002 in San Antonio, Texas. Carol Brown, Editor.

- **The State of New York Agency Accounting Systems: An Instructional Case of ERP Adoption.** (2002). I. E. Fisher and M. Bradford. Presented at the 4th Annual Accounting Information Systems Educators Conference held June28-July2nd 2002, at Copper Mountain, Colorado and appearing in the conference proceedings.
- **Modeling Accounting Standards: Toward the Temporal Reconstruction and Retrieval of Accounting Standards-A Preliminary Proposal.** (2001). I. E. Fisher. Paper appearing in the *Collected Papers of the Tenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax*, held at the Annual Meeting of the AAA, August 11, 2001, Atlanta, Georgia. Carol Brown, Editor.
- **The Application of Concept Maps to the Instruction of Accounting Information Systems.** (2001). I. E. Fisher. Presented at the 3rd Annual Accounting Information Systems Educators Conference held August 3rd-8th 2001, in Estes Park, Colorado and appearing in the conference proceedings.

Refereed Paper Presentations

- **Introducing Textual Analysis into the Accounting Classroom.** I. E. Fisher, M. Hughes and D. Janvrin. Presented at the 2020 Midyear Meeting of the AIS/SET/IAS Sections of the American Accounting Association, January 24, 2020, Orlando, FL. **Winner of the Best Education Case Award.**
- **Introducing Textual Analysis into the Accounting Classroom.** I. E. Fisher, M. Hughes and D. Janvrin. Presented at the Annual Meeting of the American Accounting Association, August 14, 2019, San Francisco, CA.
- **The Lexical Footprint of Sustainability Reports.** S. Farewell, I.E. Fisher and C. Daily. Presented at the 2014 Mid-Year Meeting of the Information Systems and the Strategic and Emerging Technologies Sections of the AAA in January 2014 in Raleigh, NC.
- **Improving Information Retrieval from Accounting Documents: A Prototype Digital Thesaurus for Employee Benefits.** I. E. Fisher and M. R. Garnsey. Paper presented at the 2010 Mid-Year Meeting of the Information Systems and the Strategic and Emerging Technologies Sections of the AAA in January 2010 in Clearwater, Florida.
- **Change in Accounting Language: A Preliminary Examination of Accounting Pronouncements.** M. R. Garnsey and I. E. Fisher. Paper presented at the 2007 Mid-Year Meeting of the Artificial Intelligence and Emerging Technologies Section of the AAA on January 6, 2007 in Savannah, Georgia.

- **The Semantics of Change: A Preliminary Examination of Financial Accounting Standards Amendments.** (2004) I. E. Fisher and M. R. Garnsey. Paper presented at the Northeast Region Meeting of the AAA held in Albany, N.Y. from April 29-May 1, 2004.

Invited Presentations/Seminars

- **Financial Accounting Standard Amendments: A Digital Perspective on Manipulation and Meaning.** February 3, 2006. Morning seminar presented to the Faculty and Ph.D. students of Rutgers University Business School, Newark, New Jersey.

Grants

- **2002-2005 Faculty Assistance Research Award Program (FRAP) grant recipient:** “Web-based Surveys: Examining Effects of the Web Environment and User Interfaces on Reliabilities and Other Psychometric Properties of Survey Instruments”.

Working Papers

- **Textual Analysis: Concepts for Today’s Accountants.** Janvrin, D.J. and I.E. Fisher. In final writing stage for planned submission to *Strategic Finance* by September 2020.
- **Introducing Textual Analysis into the Accounting Classroom.** I. E. Fisher, M. Hughes and D. Janvrin. Under 2nd round review at *Issues in Accounting Education*.
- **The Lexical Footprint of Sustainability Reports.** S. Farewell, I.E. Fisher and C. Daily
- **Improving Information Retrieval from Accounting Documents: A Prototype Digital Thesaurus for Employee Benefits.** I. E. Fisher and M. R. Garnsey.
- **Change in Accounting Language: A Preliminary Examination of Accounting Pronouncements and Financial Statements.** M. R. Garnsey and I. E. Fisher.

Other Work in Progress

- **Design Science Research in Accounting.** I.E. Fisher, R. Dull, B. Muehlmann, and J. Perols. Paper is in the writing and analysis stage.
- **Buffalo Billion Bid Rigging: A Case for Forensic Accountants.** I. E. Fisher and K. E. Enget. Paper is at writing stage.
- **Predicting Change in Financial Accounting Standards: An Examination of the Relationship between Comment letters and Subsequent Standard Amendment.** I. E. Fisher and JP Krahel. Paper is at the data collection and analysis stage.
- **On a Taxonomy for Time Variant Documents to Support the Temporal Reconstruction of Financial Accounting Standards.** I. E. Fisher.

Other Academic Activities

- **Conference Chair. The Second Annual Special Topics in Strategic and Emerging Technologies in Accounting Conference.** March 9, 2018. SUNY Global Center in NYC.
- **AACSB Site Visit Team Member.** Fall 2014. Accounting Committee reviewer for St. Joseph University's Haub School of Business.
- **Research Workshop Coordinator.** August 2013-Present. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Chair-Strategic Directions Committee.** August 2013-Present. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Publications Committee.** August 2013-2016. Strategic and Emerging Technologies Section of the American Accounting Association.
- **President.** August 2012-2013. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Conference Chair. The First Annual Special Topics in Strategic and Emerging Technologies in Accounting Conference.** March 1, 2013. SUNY Global Center in NYC.
- **President-elect.** August 2011-2012. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Associate Editor.** August 2011-Present. *The Journal of Emerging Technologies in Accounting.*
- **Faculty Advisor.** 2017-Present-UAlbany Chapter of Delta Sigma Pi. 2010-Present. UAlbany student chapter of ALPFA.
- **Vice President.** August 2009-2011. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Secretary/Treasurer.** August 2008-2009. Strategic and Emerging Technologies Section of the American Accounting Association.
- **Principal Program Chair.** For the January 2008 Midyear meeting of the Artificial Intelligence/Emerging Technologies Section and Information Systems Section of the American Accounting Association.
- **Editorial Board Member.** 2007-2010. *Journal of Business Research.*
- **Course Instructor/Trainer.** February 2006 to 2011. For the New York State Office of Temporary and Disability Assistance in conjunction with the Professional Development Program of the Rockefeller College of the University at Albany. Responsible for assisting in the preparation of and the primary deliverer of an Audit Institute for entry-level auditors and an Advanced Audit Institute for experienced auditors.
- **Co-Program Chair.** January 2007 Midyear meeting of the Artificial Intelligence/Emerging Technologies Section and Information Systems Section of the American Accounting Association. Also served as a session moderator.
- **Discussant.** January 2006. Midyear meeting of the Artificial Intelligence/Emerging Technologies Section and Information Systems Section of the American Accounting Association. Phoenix, Arizona.

- **Nominations Committee.** Member at large- Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. 2005-present.
- **Northeast Regional Coordinator: Artificial Intelligence/Emerging Technologies Section of the American Accounting Association.** 2005-to present. Stimulate regional membership in the section. Report regional activities for inclusion in the semi-annual section newsletter. Coordinate all aspects of Artificial Intelligence/Emerging Technologies Section paper submission, review, and discussion for the annual Northeast Regional Meeting of the American Accounting Association. Coordination of Artificial Intelligence/Emerging Technologies Section sessions and panel discussions for the annual Northeast Regional Meeting of the American Accounting Association.
- **Ad-hoc Reviewer, *The Journal of Information Systems*.** Beginning in 2004. Review papers submitted for publication.
- **Ad-hoc Reviewer, *The Journal of Emerging Technologies in Accounting*.** 2003 to Present. Review papers submitted for publication.
- **Discussant, Annual Meeting of the American Accounting Association.** August 2003. Honolulu, Hawaii. Artificial Intelligence Emerging Technologies Section.
- **Moderator, Northeast Regional Meeting of the American Accounting Association.** April 1999. Rochester, New York. Section #32-Policy Issues Related to Taxation.
- **Discussant, Northeast Regional Meeting of the American Accounting Association.** April 1999. Rochester, New York. Section #32-*Substantial Authority, Neutralization, and the Practitioner's Ethic*. Written by Geoffrey Gurka, S. CT. State University.

Courses Taught

All at the University at Albany:

- BACC 200H- Information Systems Analysis, Design and Implementation for Community-Based Organizations
- BACC 211-Financial Accounting
- BACC 222-Accounting Systems for Managerial Decisions
- BBUS 300-Accounting and Communications
- BACC 312-Financial Accounting Theory II
- BACC 381-Financial Information Systems
- BACC 411-Financial Accounting Theory III
- BACC 441-Income Tax Accounting I
- BACC 461Z-Auditing
- BACC 512-Theory of Financial Accounting I
- BACC 513-Theory of Financial Accounting II
- BACC 514-Theory of Financial Accounting III
- BACC 516-Financial Statements
- BACC 517-Management Accounting
- BACC 551-Fraud Examination

- BACC 552-Financial Statement Fraud and Corporate Governance
- BACC 561-Auditing
- BACC 680-Research Seminar in Forensic Accounting
- BACC 681-Accounting Information Systems

At the University of Maryland University College-European Division (In addition to the courses identified above)

- Intermediate Accounting I
 - Cost Accounting
 - Corporate Taxation
 - Governmental Accounting
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Service

All at the University at Albany:

- **Member, School of Business Dean Search Committee**-Fall 2017-Spring 2018.
- **Faculty Adviser to Delta Sigma Pi**-May 2017 to Present
- **Faculty Adviser to ALPFA**-September 2012 to Present
- **Member, Dialogue in Action Series.**
- **Committee Member, Committee on Strategic Engagement.** 2011-2014.
Provost convened committee charged with developing initiatives to increase the level of student engagement on the university campus.
- **Search Committee Chair.** 2011-2012. Committee charged with recruiting an assistant professor in accounting.
- **UAlbany Committee on Student Engagement.** 2011-Present. Member of Provost convened university committee to promote the engagement of students across university activities as part of the university's strategic plan.
- **UAlbany School of Business Graduate Affairs Committee.** 2010-2011.
Member
- **Search Committee Chair.** 2009-2010. Committee charged with recruiting an assistant professor in auditing/assurance/forensics.
- **Search Committee Chair.** 2008-2009. Committee charged with recruiting an assistant professor in auditing/assurance/forensics.
- **Search Committee.** 2007-2008. Committee charged with recruiting an assistant professor in auditing/assurance/forensics.
- **Search Committee.** 2006-2007. Committee charged with recruiting five assistant professors and one senior faculty member for the Accounting Department.
- **University at Albany Undergraduate Academic Council (UAC).** Member during Fall 2005.
- **General Education Subcommittee of the UAC.** Member during Fall 2005.
- **Coordinator of Placement.** 2004-2005. Responsible for facilitating undergraduate professional placement through resume assistance, a mock interview program and the development of a professional placement handbook.

- **Search Committee.** 2004-2005. Committee charged with recruiting an assistant professor of Accounting.
 - **Search Committee.** 2002-2003. External member of a committee charged to recruit an assistant professor to the Finance Department.
 - **Search Committee.** 2000-2001. Charged by the Dean of the School of Business with recruiting a full professor to the Department of Accounting & Law.
 - **Research Committee.** 2000-2001.
 - **Faculty Advisor to Beta Alpha Psi** effective June 1, 1995 to September 2005. Advised, guided, and assisted the University at Albany's Eta Pi Chapter of the National Honors Fraternity in Accounting.
 - **Chair, Diversity Committee.** 1997-1998.
 - **Director, Career Opportunities in Accounting Program (COAP)** at the University at Albany. 1997. Program whose goals include the education of minority high school students as to potential career alternatives in the field of accounting and the promotion of careers in accounting so as to increase diversity within the profession. This program was a four-day residential program, offering attendees a full schedule of daily activities and speakers.
 - **Teaching Committee.** 1995-1996.
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Other Professional Experience

- 2009-2012. **Board of Trustees/Finance Committee Member/Special Events Committee Member.** The St. Anne Institute.
 - 2006-2011. **Consultant/Trainer,** New York State Office of Temporary and Disability Assistance.
 - 2000-2009. **Lead Instructor,** C.P.A. Review Courses for Person-Wolinsky, ConviserDuffy and Becker C.P.A. Review.
 - Spring 2000. **Consultant,** Office of the State Comptroller (OSC), Albany, New York.
 - 1984-1990. **Private Practitioner,** Albany, New York. Managed independent private practice in income taxation.
 - 1984. **Auditor/Accountant,** Arthur Place & Co., Albany, New York. Provided audit, review and consulting services.
 - 1984. **Assistant Controller,** The Galesi Group, Guilderland Center, New York.
 - 1982-1984. **Staff Accountant,** Coopers & Lybrand, Albany, New York.
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Memberships and Honors

- **2019 Winner of the Strategic and Emerging Technologies Section (of the American Accounting Association) Outstanding Researcher Award.**
- **2010 Winner of the Ernst & Young Faculty Inclusiveness Award.** One of five faculty members selected nationally to receive this award in recognition of achievement in promoting diversity and inclusiveness on campus.

- **2010 Winner** of the SUNY Chancellor's Award for Excellence in Teaching
- **2009 Winner** of the President's Award for Excellence in Teaching at the University at Albany.
- **Most Influential Faculty Member.** Selected by the School of Business Valedictorian in May 2005, May 2006 and December 2008.
- **Awarded the Positive Difference Award** in recognition of making a Positive Difference in a Student's Experience at the University at Albany by the Office of Learning Disabled Student Services. Spring 2005.
- **Winner** of the Harold L. Cannon Memorial Award for Outstanding Undergraduate Teaching in the UAlbany School of Business-both 1997 and 2004.
- **Winner** of the Distinguished Doctoral Dissertation Award in Information Science in 2003-The University at Albany.
- **Member** of the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), the Association of Certified Fraud Examiners (ACFE).
- **Honor Societies:** Phi Beta Kappa, Psi Chi (Psychology), Beta Gamma Sigma (Business).

Angie E. Fisher