

Elizabeth Cole, Ph.D.
Associate Professor and Chair
Department of Economics, Finance, and Accounting
The George Dean Johnson College of Business and Economics
ecole@uscupstate.edu

Academic Background

Ph.D. Kent State University.
 M.Acc. Virginia Tech.
 B.B.A. Marymount University.

Work Experience

Department Chair (August 2019-May 2020 and August 2022-present)
 Interim Chair, Departments of Accounting, Economics, and Finance, USC Upstate (August, 2018 - August, 2019), Spartanburg, South Carolina.
 Associate Professor (tenured 2011), USC Upstate (August, 2007 - Present), Spartanburg, South Carolina.
 Assistant Professor, James Madison University (August, 2002 - July, 2007), Harrisonburg, Virginia.
 Assistant Professor, Old Dominion University (August, 1999 - July, 2002), Norfolk, Virginia.

Consulting Experience

2018-2019: Norfolk/Virginia Beach Home Staging, Provide financial advice to a startup company., Determined a pricing strategy and organized initial financial documents formatted for ongoing bookkeeping and tax purposes.

Professional Certifications

Alteryx Foundation Micro-Credential 2024
 Google Data Analytics Certificate courses 5-6, 2024
 Google AI Certificate, 2024
 Business Analytics, from Data to Insights: Wharton, 2023
 Google Data Analytics Certificate courses 1-4, 2023
 Professor for Affordable Learning, 2023, South Carolina.
 IMA Data Analytics & Visualization Certificate, 2022
 Mastery of Microsoft Excel Advanced Course, 2022, Leadership Build LLC.
 Active Learning Hybrid Course Design, 2020, Spartanburg SC.
 USC Upstate Teaching on Line Certification, 2012
 C.P.A., 1992, Virginia. Inactive.

TEACHING

Courses Taught:

Undergraduate: Financial Accounting, Managerial Accounting, Accounting Control Systems (Cost Accounting), Intermediate Accounting 1, Advanced Accounting, Accounting Information Systems (now Financial Systems and Controls) and Accounting Analytics.

Graduate: Advanced Managerial Accounting (MAcct), Accounting (MBA), International Accounting and Consolidations and Accounting Analytics(MSBA)

Curriculum - Creation/Delivery**New Courses:**

2023-2024 – ACCT 434 Accounting Analytics (Undergraduate and Graduate.

2018-2019 - *Consolidations, International Accounting and Analytics*.

New Programs:

2017-2018 - *Accounting Analytics*. (Graduate) 2018-2019 Co-Chaired the development of the new MSBA program

2023/2024 Developed Business Analytics Certificate, International Business Certificate, Business Fundamental Certificate, and CPA Path Certificate. All the certificates have passed faculty senate except for the CPA path certificate and are waiting on approval from CHE.

Innovations in Course Content / Presentation

2014-2015 - *ACCT 433 Accounting Information and Control Systems*. 2022/2023-Becaume Accounting Systems and Controls.

Projects developed: Excel MACRO Project, Excel Pivot Tables Projects, Excel Internal Control Quickbooks Projects, XBRL projects, Tableau Projects, Altryx Projects (2020-2025)

ACCT 331: Added “Thought Papers” intended to clue the students more into the theory underlying

INTELLECTIONAL CONTRIBUTIONS**Refereed Articles**

Cipriano, M., Cole, E., Briggs, J., & Cole, E. (2021). Value Relevance and Market Valuation of Assets Measures Under IFRS and US GAAP in the US Equity Market. *International Journal of Accounting and Information Management*.

Goessel, R., & Cole, E. (2016). Hands on XBRL and Industry Analysis. *International Journal of Business and Applied Social Science*, 2 (5), 21-33.

Cole, E., & Claiborne, C. (2015). The Golden Gup: Introducing the Inventory Change Variance. *Journal of the International Academy for Case Studies*, 21 (3), 24-29.

Cole, E., & Zucca, L. (2014). Research Note: The Modified Jones Model with Cash Flows From Operations is Both Well Specified and Powerful. *International Research Journal of Applied Finance*, V (5), 549-564.

Cole, E., & Stephens, R. (2010). 'Theory, Expectations, and Accounting for Environmental and Related Liabilities. *Journal of Theoretical Accounting Research*, The.

Riordan, D., Riordan, M., & Cole, E. (2008). Efficiency of CEO Compensation Packages in the Health Industry after Congressional Limitations on Deductibility. *Journal of Business Disciplines*.

Cole, E., & Riordan, D. (2008). Is Limiting the Deductibility of Executive Compensation Serving the Public Interest? An Analysis of the Highest Paid CEOs Using Data Envelopment Analysis. *Oil, Gas & Energy Quarterly*.

Cole, E., Briggs, J., & Claiborne, C. (2006). Total Optimal Performance Scores: A Practical Guide for Integrating Financial and Non-financial Measures in Performance Evaluation. *Management Accounting Quarterly*.

Cole, E., & Ensign, P. (2005). An Examination of US FDI into Mexico and its Relation to NAFTA: Toward a Balanced Understanding of the Effects of Environmental Regulation and Factor Endowments that Affect the Location Decision. *International Trade Journal*.

Cole, E., & Mattinson, O. (2002). Improving Accounting Education Through Outcomes Assessment. *Management Accounting Quarterly*.

Cole, E. (2001). An Assessment of the Adequacy of Accounting for Environmental Liabilities: A Comparative Approach. *Journal of Business and Behavioral Sciences*.

Cole, E., & Healy, J. P. (2000). Efficient CEO Compensation Packages: A Data Envelopment Analysis Approach. *Advances in Management Accounting*.

Healy, J., & Cole, E. (2000). The Effect of Corporate Ownership Structure on CEO Compensation. *AABRI Journal of Academic and Business Ethics*.

Presentations of Refereed Papers

Cole, E., Oconnor, J., & Smith, T. B. (2022). *Teaching Evaluations and Student Performance*. South East INFORMS, Myrtle Beach, South Carolina.

Cole, E., Cipriano, M., & Briggs, J. (2019). *Market Valuation of Booked Assets under the use of IFRS and US GAAP*. American Accounting Association Western Meeting, Vancouver, Washington.

Cole, E. & Geossel, B. (2014). *Industry Analysis using XBRL Analyst*. America Accounting Association National Meeting, Atlanta, Georgia. Nominated for the George Krull/Grant Thorton Award (see below in Honors and Awards)

Cole, E. & Claiborne, M. C. (2013). *The Golden Gup: Introducing the Inventory Change Variance*. America Accounting Association National Meeting, Anaheim, California.

Cole, E., Routman, R., & Mason, A. *Effects of 1983 Revisions to the Social Security Act*. Presented at the American Accounting association Southeast Regional Meeting (2010), Poster session at the USC Upstate Research Conference (2010)., Atlanta, Georgia.

Cole, E. & Medlin, B. (2008). *Using Total Optimal Performance Scores to Evaluate Faculty Performance*. America Accounting Association, Southeast Regional Meeting, Birmingham, Alabama.

Cole, E. & Claiborne, C. (2009). *Revenue Efficiency Variance and Cost Mix and Yield Variances: an Extension of the Holistic Variance Analysis Model*. Presented at the American Accounting Association National Meeting, San Francisco, California.

Cole, E. & Claiborne, C. (2008). *Holistic Variance Analysis*. America Accounting Association National Meeting, New York, New York.

Cole, E. & Riordan, D. (2007). *Is Limiting the Deductibility of Executive Compensation Serving the Public Interest? An Analysis of the Highest Paid CEOs Using Data Envelopment Analysis*. America Accounting Association, National Meeting, Chicago, Illinois.

Cole, E. & Claiborne, C. (2007). *A Balanced Scorecard Evaluation of Entry Level Accountants: A Practical Application Using TOPS*. American Accounting Association, Effective Learning Strategies., Chicago, Illinois.

Cole, E. & Bezman-Worley, T. (2007). *Harmonization of Accounting Standards and Market Efficiency*. Presented at the Academy of Economics and Finance, United States, Georgia.

Cole, E., Briggs, J., & Claiborne, C. (2007). *Total Optimal Performance Scores: A Practical Guide for Integrating Financial and Non-financial Measures in Performance Evaluation*. Institute for Management Accountants, Las Vegas, Nevada.

Cole, E., Briggs, J., & Claiborne, C. (2006). *Total Optimal Performance Scores: A Practical Guide for Integrating Financial and Non-financial Measures in Performance Evaluation*. *Institute for Management Accountants*.

Cole, E. & Bezmen, T. (2006). *Harmonization of Accounting Standards and Market Efficiency: Does Adoption of International Accounting Standards Attract Foreign Investment?* Presented at the Academy of Economics and Finance, Houston, Texas.

Cole, E. (2004). *Theory, Expectations, and Accounting for Environmental and Other Related Liabilities*. American Accounting Association Public Interest Section, United States, Georgia.

Cole, E. & Stephens, R. (2000). *Accounting for Environmental Liabilities: A Comparative Approach*. American Accounting Association Mid-Atlantic Regional Meeting, Philadelphia, Pennsylvania.

Healy, J. & Cole, E. (2000). *Forbes Survey Bias in Accounting Research*. Association of Business and Behavioral Sciences, United States, Nevada.

Cole, E. (1998-1999). *An Empirical Comparison of Environmental and Other Contingent Liabilities*. American Accounting Association Ohio Regional Meeting, Columbus, Ohio.

Cole, E. & Healy, J. (1996-1997). *Efficiency of EO Compensation Packages*. America Accounting Association National Meeting, Chicago, Illinois.

Cole, E. & Healy, J. (1996-1997). *Corporate Ownership Structure as a Determinant of CEO Compensation Schemes*. American Accounting Association Southeast Regional Meeting, Richmond, Virginia.

Grants:

2011-2012: Cole, E. & Depp, M., Magellan Scholarship.

Required Research Training:

2022: Cole, E., *CITI Human Subjects Social and Behavioral Researchers*.

2021: Cole, E., *CITI FERPA Complete Training for IRB Approval*.

Reviewer - Article / Manuscript

2016-present: The Case Journal, 8 reviews

2011-2012 – 2012-2013: USC Magellan Scholarships.

2001-2002 – 2011-2012: American Accounting Association.

SERVICE

Department Assignments

2023-2024: JCBE Ad Hoc AI Committee

2023-present: JCBE Leadership and Expanded Leadership

2023-2024: Ad Hoc JCBE University Post Tenure Review Criteria Committee (Chair)

2023-2024: JCBE Ad Hoc Annual Administrative Review Committee

2023-2024: JCBE Faculty Qualifications Committee (Chair)

2018-2020 and 2023-present: JCBE Representative to the Expanded Provost council.

2022-present: Academic Chairs and Directors Committee

2010-2019 and 2023 present: JCBE Strategic Planning

2021-present: Assurance of Learning, Accounting

2021-2022: Business Law Review Committee

2021-2022 – 2022-2023: Accounting and Finance Club Advisor

2010-2019 and 2021-2022: Accounting Search Committee

2010-2011: Associate Dean Search Committee (Chair)

2008-2009: Management Faculty Search Committee (Chair)

2007-2018: Accounting Club Advisor

2020-2021: JCBE Curriculum Review Committee

2010-2018: Peer Review

2008-2014: Assessment Committee

2009-2018: Scheduling Committee

2007-2011: Organizer Meet the Accountants (Chair)

University Assignments

2019-2020 and 2022-present Expanded Provost Council

2022-present- Academic Chairs and Directors Council

2023-2024: SACSCOC CIS and Cybersecurity Review Committee
 2021-2022: University Promotion and Tenure (Chair)
 2022-2023: USC Upstate, JCBE Dean Search Committee
 2014-2015 and 2020-2021: University Promotion and Tenure
 2014-2015: Faculty Welfare Committee
 2010-2011: Graduate Committee
 2007-2008 – 2009-2010: Faculty Senate
 2008-2009: University Assessment

Service to the Profession

Invited Lecture

2010-2011: Institute for Management Accountants.

Officer: Organization / Association

2010- 2016: Institute for Management Accountants. Student Liaison.

2011-2012 and 2024-present: South Carolina Association of Accounting Educators.

2005-2006 – 2011-2012: Educational Foundation For Woman Accountants PhD Scholarship Committee (Chair).

Service to the Community

2025-present: St. Likes Free Clinic, Chair Finance Committee

2024-present: St. Lukes Free Clinic, Member of the Board of Directors and the Finance Committee for St. Lukes, an organization that provides millions of dollars in free healthcare in Spartanburg. I attend each BOD meeting and review the general ledger and financial statements.

Honors/Awards

2018-2019 and 2023-2024: Nominated for Excellence in Teaching and Advising, USC Upstate.

2013-2014: Nominated for the George Krull/Grant Thornton Innovation in Junior/Senior Teaching Award, America Accounting Association National Meeting.

Professional Memberships

2000-present: Institute for Management Accountants

1997-present: American Accounting Association