# Winifred “Winnie” D. Scott, Ph.D., CPA

Associate Professor of Accounting

Jack H. Brown College Business and Public Administration

Department of Accounting and Finance

**California State University San Bernardino**

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# Education

## Florida State University

#### **2000 Doctor of Philosophy – Accounting**

#### Dissertation: Security Market Reaction to Conservatism in Reported Operating Earnings

* KPMG Peat Marwick Foundation Accounting Doctoral Fellowship
* AICPA Minority Initiatives Scholarship
* McKnight Doctoral Fellowship

## California State University, San Bernardino

#### **1993 Master of Business Administration – Taxation**

* Arthur H. Carter Scholarship
* California Pre-Doctoral Fellowship
* Graduate Equity Fellowship

## California State University, Dominguez Hills

#### **1981 Bachelor of Science Degree in Business Administration – Accounting**

# Professional Certification

Certified Public Accountant (CPA) License, since 1990

# Professional Academic Experience

09/2018 – Present **California State University San Bernardino** – Associate Professor, teaching Financial Accounting, Managerial Accounting, Accounting for Government and Not-For-Profit Organizations

01/2017 – 06/2018 **St. Mary’s College of California** – Associate Professor, taught Cost and Managerial Accounting to undergraduate and graduate students.

08/2015 – 08/2016 **Zayed University** – Academic Discipline Leader (Chair) – Administrative duties

08/2010 – 12/2016 **Zayed University** - Associate Professor, taught Auditing and Assurance Services, Forensic Accounting, Financial Accounting, and Managerial Accounting.

08/2006 – 07/2010 **Arizona State University** - Assistant Professor, taught Financial Accounting, Managerial Accounting, and Financial Report Analysis to undergraduate and graduate students.

08/1999 – 07/2006 **University of Delaware** - Assistant Professor, taught Financial Accounting, MBA Advanced Management Accounting, and MBA Financial Reporting and Analysis.

06/1998 – 06/1999 **Florida State University** – Graduate Teaching Assistant, taught Introduction to Financial Accounting and Managerial Accounting.

06/1994 – 12/1994 **Florida State University** – Graduate Teaching Assistant

# Teaching Interest

Governmental & Not-for-Profit Accounting, Managerial Accounting,

Financial Accounting Auditing Undergraduate and Graduate students

# Research Interest

Auditing, Corporate Governance, Financial Accounting, Public Interest Accounting, Transparency & Disclosures, Auditor Independence, Ethics, and Healthcare

# Journal Award

Highly Commended Paper of 2013 -- Research paper “Forced auditor change, industry specialization and audit fees” published in *Managerial Auditing Journal,* selected by the journal’s Editorial Team.

# Awarded Research Grants

Proposed JHBC Dean's Teaching Innovation Grant: Master of Science in Health and Business Analytics with Benjamin Becerra, Helena Addae, Essia Hamouda, Monideepa Becerra, Paulchris Okpala, Ying Cheng, and Hani Aldirawi (2022)

Chavaly, A & Scott, W. CSUSB Faculty/Student Research Grant (2019) Competition ($1,500) California State University San Bernardino. Paper & Poster presentation titled Connecting the Dots on Employee Motivation Theory and Agency Theory.

Best poster presentation award for the 9th annual “Meeting of the Minds” Student Research Symposium (CSUSB April 2020)

Scott, W. & Incardona, J., Research Incentive Fund Grant (2012) Competition (AED25,350), Zayed University, Office of Research. Corporate governance in the UAE's emerging economy is essential for enhancing effective governance and corporate financial transparency. We seek to understand the implementation and compliance of the new audit committee mandate of the UAE Corporate Governance Code.

Scott, W. D. & Mozayyan, M., Research Incentive Fund (2011) Competition (Awarded AED35,800) Zayed University, Office of Research. This research proposes to identify current accounting practices in the U.A.E. across its seven government entities. We also contrast existing regulatory agencies within the U.A.E. and compare them with those in the U.S.

Scott, W. D., Start-Up Grant (2011) (Awarded AED4,333) College of Business, Zayed University. Creating a Balanced Scorecard to Analyze Corrections Corporation of America, A Private Prison.

Hughner, R. Scott, & D. Forsythe, (2007) (Awarded $19,000 USD) Department of Accounting, Arizona State University, Community Food Connections Micro-Business Consulting and Technical Services.

University of Delaware, Department of Accounting & MIS, Faculty Summer Research Grants, Summers 2000 – 2004.

# Research Publications

Scott W, Samuels, G. Lamptey, E & Ni, Y. (2022) Comparing Management & Marketing Journal Quality Metrics. *Pan-Pacific Journal of Business Research.* Accepted October 30 2022.

Liu, Yu,, J. Dorocak, D. Kim, and W. Scott. (2022) Accounting And Finance Students Perceptions of Online Learning in a Mature Online Teaching Environment. *International Journal of Adult Education and Technology,* 13(2), 1-19.

Scott W, Samuels, G. Lamptey, E & Ni, Y. (2022) Comparing Accounting & Finance Journal Quality Metrics. *Journal of Finance Education* Accepted September 25, 2022. ABCD = B.

Mshigena, S., Samuel, G., & Scott, W. (2022) A Survey of College Student’s Knowledge and Attitudes regarding Vaccination Practices. *Journal of American College Health.* March: 1-10. (ISSN: 0744 4481) Scopus impact factor = 3.087 h-index = 95

Scott, W. (Fall) 2020. “The Balance Sheet Healthcare Model for African American Communities.”  *E-Journal of Business and Economic Issues*, 15 (3) (ISSN: 2158-303X) Not yet ranked.

Scott, W. (Summer) 2020. “A Balance Sheet Healthcare Model to Lower Costs” *Journal of Accounting and Finance*, 20 (4): 81-97. (ISSN: 2158-3625) h-index = 14

Hoang, LC, Viet, TQ., Ngoc. LB., Anh, TH., Thong, PH., & Scott, W (Spring) 2020. “Study On Relationship Between Retained Earnings And Firm Performance: Evidence From Vietnam.” *Pan-Pacific Journal of Business Research*, 11 (1): 54-63. (ISSN: 2155-8442) Not yet ranked.

Scott, W. D. 2015.  Investigating the Need for Transparent Disclosures of Political Campaign Contributions and Lobbying Expenditures by U.S. Private Prison Corporations.  *Accounting and the Public Interest,* 15 (1), 27-52.   (ISSN: 1530 9320) Rank: h-index = 10. Impact factor = 0.73. ABDC = B.

Scott, W. D. 2015. "The Auditing Project on Annual & Proxy Reports." *International Journal of Business, Economics and Law,* (7). (ISSN 2289-1552). Impact factor = 7.594

Scott, W. D. & Gist, W. 2014. "How Audit Fees Are Affected by a Client Under SEC Investigation," *International Journal of Accounting, Auditing and Performance Evaluation,* 10 (2), 153-186. (ISSN: 1740 8008) h-index = 14, SJR= 0.152 ABDC = C.

Scott, W.D., Gist, W. E., & Shastri, T. Fall 2013. "SEC Investigations on Fraudulent Reporting and Audit Cost, and Implications for Improving Audit & Financial Reporting Quality – Some Evidence and Suggestions. *Journal of Forensic Studies in Accounting and Business,* 5 (1), 56-69. (ISSN: 1942 9053) Not yet rated.

Scott, W. & Gist, W. 2013.  Forced Auditor Change, Industry Specialization and Audit Fees.  *Managerial Auditing Journal,* 28 (8), 708-734*.* (ISSN: 0268 6902) impact score 1.75 SJR= 0.422 ABDC = A.

* Chosen as a *Highly Commended Paper winner* as it is one of the most impressive pieces of work the team has seen throughout 2013 by the Managerial Auditing Journal’s Editorial Team

Gist, W., Scott, W.D., & Shastri, T. 2013. "External Auditor's Ethical Dilemma: Perceived Threat to Auditor's Responsibility Posed by the Auditor's Allegiance to Corporate Management." *Journal of Accounting, Ethics, & Public Policy,* 14 (3), 665-691. (ISSN: 1089 652x) h-index=2 ABDC = C.

Scott, W. D. & Nganje, W. 2011.  An Ex-Post Evaluation of Sarbanes-Oxley Act on Firms' Intrinsic Value: A Principal-Agent Framework.  *Academy of Accounting and Financial Studies Journal, 15 (3)*, 95-118.   (ISSN: 1096 3685) h-index = 32 Scopus Cite Score = 1.4 SJR= 0.2 ABDC = C.

Manfredo, M. R., Sanders, D. R. and Scott, W. D. 2011. Analyst's Earnings Estimates for Publicly Traded Food Companies: How Good Are They? *Agribusiness: An International Journal, 27 (3)*, 261–279. (ISSN: 0742 4477) Impact factor = 2.057 ABDC = C.

Scott, W. 2009.  The Enron Effect in the Electric Services and Natural Gas Industry on Profitability and Accounting Choices.  *Research in Accounting Regulation, 21 (1)*, 60-62.   (ISSN: 1052 0457) Cite score = 1.3 ABDC = B.

Geerts, G. & Scott, W. D. 2007.  Using Blog Technology for Collaborative Learning of Accounting and Corporate Governance Issues: Design and Implementation of the Sarbanes-Oxley Blog.  *Review of Business Information Systems, 11 (3)*.   (ISSN: 1534 665X) ABDC = C.

Scott, W. 2005. The New SFAS 142 Goodwill Impairment Accounting Standard Potential Effect on Debt Covenants.  *FEF Journal of Interdisciplinary Research*.

Scott, W. 2003.  Are Firms Wiping Their Goodwill Plates Clean? An Indication.  *Journal of Contemporary Business Issues*.

Scott, W. 2003. Increasing the Perception of Auditor Independence Through Non-Audit Service Fees. *Journal of Contemporary Business Issues* (Fall).

# Research Paper Under Review

Scott.W., G. Samuel & S. Mshigeni “Are The Costs Of Vaccinations A Barrier For College Students?

E. Lamptey, W. Scott, G. Samuels,. & Y. Ni. “Comparing Accounting, Finance, Management, and Marketing Journal Quality Metrics”.

# Research Papers in Progress

Scott, W. Assessing the correlation between vaccine Side-Effects and profitability and risk

Scott, W. Assessing the Side-Effects of the top 200 Pharmaceutical Drugs and earnings

Scott, W., Samuel, G., & Mshigena, S. Student perceptions about immunization costs, priced right?

Target Journal: Journal of American College Health

# Speaking Engagements

April 2020 Guest speaker highlighting Parkinson's Disease awareness month for CSUSB’s Office Services to Students with Disabilities

Nov. 2014: Florida Education Fund McKnight Annual Meeting. “*A Scholar Abroad: Job Opportunities in Foreign Countries*”

July 2013: Florida Education Fund McKnight Summer Research & Writing Institute. “*A Scholar Abroad: Job Opportunities in Foreign Countries*”

June 2013: Women with Purpose Global Summit – Education Panel, St. Maarten

July 2009: Accounting Career Awareness Program for High School Students (ACAP), sponsored by National Association of Black Accountants and KPMG

Sept. 2004 Student-Professor Communications Workshop, sponsored by of Delaware's Academic Enrichment Center, Fortune Program, NUCLEUS Program, and ASPIRE Program

July 2004 Speaker, University of Delaware, College of Business and Economics Undergraduate Office – The Fortune Summer Enrichment Program

June 2001 Florida Education Fund McKnight New Fellows Orientation Guest Speaker

May 2001 Bayard Elementary School Career Day Panelist

March 2001 National Association of Black Accountants –“*Pursuing a Career in Academia and the Benefits of Obtaining an Advanced Degree,*” Speaker along with Ronald I. Sibert

Nov 2000 KPMG Foundation Ph.D. Project Conference **–** “*500 Prospective Ph.D. Students*”

Aug 1997 KPMG Peat Marwick Foundation Ph.D. Project Conference Speaker **–**  “*Questions, Answers and Personal Experiences of Current Ph.D. Students*”

# Presentations

## International

Presented research paper "*Financial Transparency In The UAE*” at the British Accounting and Finance Association Annual Conference, Bath, United Kingdom, March 2016.

Presented research paper "*The Auditing Project on Annual & Proxy Reports*," at the KLiBEL7 International Business, Economics, & Law Conference, Kuala Lumpur, Malaysia, August 2015.

Presented research paper “Financial Transparency in the UAE: Trust/Healthy-Distrust Dichotomy of Corporate Governance,” at University of Sharjah International Conference on Excellence In Business, Sharjah, United Arab Emirates, May 2012.

Discussant at University of Sharjah International Conference on Excellence In Business, Sharjah, United Arab Emirates, May 2012.

Presented research paper “Corporate Governance and Financial Reporting: Assessing the Modern Business Environment in the UAE,” with M. Mozayyan, at UAE University Annual Research Symposium in Business and Economics, Al Ain, United Arab Emirates, April 2012.

Discussant at UAE University Annual Research Symposium in Business and Economics, Al Ain, United Arab Economics Emirates, April 2012.

### National

Paper accepted “*A Balance Sheet Healthcare Model to Lower Cost,”* at the 47 Annual Meeting of the Federation of Business Disciplines Conference, San Antonio, Texas on March 11-14, 2020.

Presented research paper "Developing a Financial Accounting Healthcare Model,” at the  2019 Pan Pacific Business Research Conference, San Bernardino, CA, February 2019.

Presented research paper "*The Auditing Project on Annual & Proxy Reports*," at the American Accounting Association Annual Meeting, Atlanta, Georgia, August 2014.

Presented research paper “*Forced Auditor Change, Industry Specialization and Audit Fees,*” at the American Accounting Association Annual Meeting, Anaheim, CA, August 2013.

Presented research paper “Financial Transparency in the UAE: Trust/Healthy Distrust Dichotomy of Corporate Governance,” at American Accounting Association International Section Midyear Meeting, Savannah, Georgia, February 2013.

Presented research paper “Disclosure & Transparency of Lobbying Costs: Corrections Corporation of America, A Private Prison,” at the American Accounting Association Public Interest Section Midyear Meeting, Orlando, Florida, March 2012.

Participated as Moderator at American Accounting Association Public Interest Section Midyear Meeting, New Orleans, Florida. March 2012.

Presented research paper “*Do Analysts’ Earnings Per Share Forecasts Contain Valuable Information Beyond One Quarter? The Case of Publicly Traded Agribusiness Firms*” with D. Lewis, M. Manfredo, and D. Sanders at the Agricultural & Applied Economics Association’s 2012 AAEA Annual Meeting, Seattle, Washington, August 12-14, 2012.

Presented research paper “*Are Higher Audit Fees a Cost Consequence Associated with an U.S. Securities and Exchange Commission Investigation of the Client*?” presented at the 2010 American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting, July 31 – August 4, 2010, San Francisco, CA.

Presented research paper “Does an SEC Investigation Lead to Higher Audit Fees?”  with W. Gist and T. Schmitz at the American Accounting Association Annual Meeting, New York, 2009.

Presented research paper “The Influence of Industry Specialization and Client Bargaining Power on Audit Pricing,” at the American Accounting Association Annual Meeting, New York, 2009.

Participated as Discussant at American Accounting Association Annual Meeting, New York, 2009.

Presented research paper “An Analysis of Forced Auditor Change of Andersen's Largest Clients: Where Did They Go?” at the American Accounting Association Annual Meeting, New York, 2009.

Presented paper *“Quarterly Earnings Estimates for Publicly Traded Agribusinesses: An Evaluation”* with M. Manfredo, D. Sanders at the Western Agricultural Economics Association Annual Meeting, Big Sky, Montana, June 2008.

Presented research paper “Using a Principal-Agent Framework to Evaluate the Impact of Sarbanes-Oxley Act on Firms' Intrinsic Value,” at the American Accounting Association Audit Section Mid-Year Meeting, Louisiana, 2008.

Presented research paper “Using a Principal-Agent Framework to Evaluate the Impact of Sarbanes-Oxley Act on Firms' Intrinsic Value,” with W. Nganje at the Decision Sciences Institute, Arizona, 2007.

Presented research paper “The Association of Audit and Nonaudit Services Fees Between SEC and NonSEC Investigated Firms,” with W. Gist at the American Accounting Association Annual Meeting, Colorado, August 2005.

Presented research paper “The Enron Effect in the Electric Services and Natural Gas Industry on Profitability and Accounting Choices” at the American Accounting Association Auditing Section Meeting, California, January 2005.

Presented research paper “The Enron Effects and the Former Andersen Clients' Auditor Selection in the Electric Services and Natural Gas Industry” at the American Accounting Association Audit Section Mid-Year Meeting, Newark, Delaware, 2004.

Presented research paper “*Where Have Andersen’s Clients Gone, and Do They Now Pay More?”* at the American Accounting Association Auditing Section Midyear Meeting, January 2004.

Participated as Session Chair, Conference on Emerging Issues in Business and Technology, November 2003.

Presented research paper *“Increasing the Appearance of Auditor Independence through Non-audit Service Fees* at the Conference on Emerging Issues in Business and Technology, November 2003.

Presented research paper *“Are Goodwill Impairments Causing Debt Covenant Violations? An Indication”* at the American Academy of Accounting and Finance, December 2002.

Presented research paper “*Are Firms Wiping Their Goodwill Plates Clean? An Indication*” at the Conference on Emerging Issues in Business and Technology, November 2002.

### Regional

Discussant at Florida Education FunAASSSd Mid-Year McKnight Fellows Meeting, Florida, February 2007.

Presented research paper “*The Enron Effect in the Electric Services and Natural Gas Industry on Profitability and Accounting Choices”* at the American Accounting Association Auditing Section Midyear Meeting, January 2005*.*

Participant at the 20th Annual McKnight Doctoral Fellowship Conference, *Integrating Teaching and Research,* October 2004.

Presented research paper *“The Enron Effects and the Former Andersen Clients’ Auditor Selection in the Electric Services and Natural Gas Industry*” at the American Accounting Association Mid-Atlantic Regional Meeting, April 2004.

Presented research paper *“Auditor Independence and Audit Fees in the Role of Corporate Governance”* at the Temple University Accounting Colloquium, October 3, 2003.

Participated as Moderator at the Florida Education Fund Annual McKnight Fellows Meeting, October 11, 2003.

Participated as Panelist in the Florida Education Fund Annual McKnight Fellows Meeting, October 11, 2003.

Presented research paper *“Are Goodwill Impairments Causing Debt Covenant Violations? An Indication”* at the American Accounting Association 2002 Western Regional Meeting, April 2003.

Presented research paper *“Goodwill Impairments”* at the 18th Annual McKnight Doctoral Fellowship Conference, October 2002.

Participated as Discussant in the Eastern Finance Association Conference, Spring 2002.

Participant in the American Accounting Association New Faculty Consortium,February 2001.

Participated as Panelist at KPMG Foundation Ph.D. Project Conference **–** “*500 Prospective Ph.D. Students,*” November 2000.

Presented research paper “*Market Reaction to Conservatism in Reported Earnings”* at the KPMG Peat Marwick Ph.D. Project Conference,August 1998.

Presented research paper “*Market Reaction to Conservatism in Reported Earnings and Earnings Quality,”* at the AICPA 1998 Faculty Summer Seminar, May 1998.

Participant in the KPMG Peat Marwick Foundation Ph.D. Project, FSU Representative “*The Ph.D. Lifecycle: The Doctoral Student,*”November 1997.

Participated as Discussant at the KPMG Peat Marwick Foundation Minority Accounting Ph.D. Conference, August 1996.

Participant in the KPMG Peat Marwick Foundation Ph.D. Project, FSU Representative, November 1995.

Participated as Moderator in the Mc Knight Eleventh Annual Fellowship Conference, October 1995.

Panelist and Recipient at the AICPA Minority Initiatives Committee, *Scholarship Awardees Session,* May 1993.

# Service

## Ad-hoc Reviewer and Referee

2020 Managerial Auditing Journal,

2019 Managerial Auditing Journal,

2016 Managerial Auditing Journal,

2014 Managerial Auditing Journal,

2014 American Accounting Association Annual Meeting,

2013 American Accounting Association Annual Meeting,

2008 American Accounting Association Annual Meeting,

2005 American Accounting Association Annual Meeting – Auditing Section,

2004 American Accounting Association Auditing Section Meeting,

2003 Conference on Emerging Issues in Business and Technology,

2002 Conference on Emerging Issues in Business and Technology, and

2000 Conference on Emerging Issues in Business and Technology.

## Service to University Committees

* 2015-2016: Zayed University College of Business Dean Search Committee
* 2013-2014:  Zayed University Learning Assessment Committee: College of Business representative.
* 2012-2013:  Zayed University Learning Assessment Committee: College of Business representative.
* 2011-2012:  Zayed University Research Committee: Reviewed and evaluated 25 RIF Grant Proposals and submit recommendations. I was lead reviewer on two of the proposals.
* 2010-2011 Zayed University Learning Assessment Committee: College of Business representative.
* 2009-2010:  Arizona State University Polytechnic Campus Environmental Team.
* 2007-2008   Arizona State University Polytechnic Campus Environmental Team.

## College/Department Committees

* 2020- present: CSUSB, JHB CBPA, Assurance of Learning – College Committee
* 2019-present: CSUSB, JHB CBPA, Department of Accounting & Finance Assurance of Learning
* 2018- present: CSUSB, JHB CBPA, Department of Accounting & Finance Curriculum Committee
* 2015–2016: Zayed University, College of Business Dean’s Council
* 2015–2016: Zayed University, College of Business Accounting Faculty Search Committee, Chair
* 2015–2016: Zayed University, College of Business CAA Accreditation Committee Member
* 2015–2016: Zayed University, College of Business Curriculum Committee
* 2014–2015:  Zayed University, College of Business, Teaching Committee
* 2013-2014:  Zayed University, College of Business, Research Excellence Committee -
* 2013-2014:  Zayed University, College of Business, Assurance of Learning Committee
* 2012-2013:  Zayed University, College of Business, Research Excellence Committee -
* 2012-2013:  Zayed University, College of Business, Assurance of Learning Committee
* 2011-2012:  Zayed University, College of Business, Research Excellence Committee
* 2011-2012:  Zayed University, College of Business, Assurance of Learning Committee
* 2010-2011:  Zayed University, College of Business, Research Excellence Committee
* 2010-2011:  Zayed University, College of Business, Assurance of Learning Committee
* 2009-2010:  Arizona State University, Morrison School Vision & Curriculum Committee
* 2009-2010:  Arizona State University, Morrison School Scholarship Committee
* 2008-2009:  Arizona State University, Morrison School Vision & Curriculum Committee
* 2008-2009:  Arizona State University, Morrison School Scholarship Committee
* 2008-2009:  Arizona State University, Morrison School Board of Student Leaders Selection Committee
* 2007-2008:  Arizona State University, Morrison School Real Estate Search Committee
* 2006-2007:  Arizona State University, Morrison School Scholarship Committee
* 2007-2008 Arizona State University, Morrison School Vision & Curriculum Committee
* 2007-2008 Arizona State University, Morrison School Board of Student Leaders Selection Committee
* 2006-2007 Arizona State University, Morrison School Scholarship Committee

### Other Institutional Service Activities

* 2015-2016 College of Business Dean Search Committee – member
* 2015-2016 Academic Discipline Leader for Accounting and Business Law Faculty (Chair)
* 2015-2016 Student Advising
* 2014-2015 Course Coordinator for core course BUS416-Auditing and BUS 418 Fraud Examination and Forensic Accounting
* 2013-2014 Course Coordinator for core course BUS416-Auditing
* 2012-2013 Participating in academic program development: Chaperone Female Business Club students to the Dubai International Financial Center (DIFC) with Professor Marc Poulin.
* 2012-2013 Course Coordinator for core course BUS203-Managerial Accounting. Responsible for preparing course syllabi for Comparability and Consistency across multiple sections, across campuses, and across Male/Female student groups for our AACSB Self Evaluation Report and Peer Review Team Visit
* 2011-2012 Participating in academic program development: Chaperone female students to Brand Union with Professor Ian Michael, to Ferrari World.
* 2011-2012 Participating in academic program development: Chaperone female students to Ferrari World with Professor Declan.
* 2011-2012 Participating in academic program development: Chaperone female students to the Abu Dhabi Stock Exchange with Professor Marc Poulin.
* 2011-2012 Participating in academic program development: Encourage accounting students to attend (Nov. 22, 2011) Audit Conference sponsored by the Dubai Financial Services Authority (DFSA) in Dubai.

Academic Awards & Honors

Thurgood Marshall Achiever Spring 2000

NationsBank Fellowship for Research Fall 1999 – Spring 2000

Leslie N. Wilson Assistantship Fall 1998 – Spring 1999

Delores Auzenne Scholarship Fall 1998 – Spring 1999

KPMG Peat Marwick Foundation Accounting Doctoral Fellowship Fall 1996 – Spring 1999

AICPA Minority Initiatives Scholarship Fall 1993 – Spring 1998

McKnight Doctoral Fellowship Fall 1993 – Spring 1997

Arthur H. Carter Scholarship Fall 1992 – Spring 1993

Albro Scholarship Fall 1992 – Spring 1993

California Pre-Doctoral Fellowship Fall 1992 – Spring 1993

Graduate Equity Fellowship Fall 1991 – Spring 1993

State University Grant Fall 1991 – Spring 1993

National Black MBA Association Inc. Scholarship Fall 1991 – Spring 1992

CSUSB Black Faculty & Staff Scholarship Fall 1991 – Spring 1992

Accounting Society Scholarship Fall 1980 – Spring 1981

# Corporate Work Experience

2008–2010 Former Board of Director, Treasurer -- Bridging, Arizona Furniture Bank

A not-for-profit organization

2003-2009 President/CEO R R & W Services, Inc.

1990-1993 Sole Proprietor Winifred D. Scott, CPA

1988-1990 Senior Auditor Windes & McClaughry Accountancy Corp.

1987-1988 Auditor Richard Cook Accountancy Corp.

1986-1987 Sr. Cost Accountant AVW Electronics Systems, Inc.

1984-1986 Cost Accountant CalComp Inc.

1982-1984 Budget-Tax Accountant Riverside County Office of Auditor Controller

1981-1982 General Accountant Douglas Oil Company

Professional Affiliations

ABWA-Alliance of Black Women Accountants, 2019 - now

BAFA-British Accounting and Finance Association, 2016 - now

ACFE-Association of Certified Fraud Examiner, 2015 - now

CGMA-Chartered Global Management Accountant, 2014 - now

AICPA American Institute of Certified Public Accountants, 1997 - now

AAA-American Accounting Association, 1995 - now

Arizona Society of CPAs, 2008 - 2015

Black Board of Directors Project, 2006 - now

Florida Education Fund McKnight Alumni Association, 2000 - now

KPMG Peat Marwick PhD Project, Alumni, 2000 - now

National Black MBA Association former member

New Beginnings Child Development Center PTO Treasury Committee, 1994 - 1995

Toastmaster’s International, Inc. former member, 1990 - 1993