

**Joyce Njoroge, Ph.D.**  
**Associate Professor of Accounting**  
Drake University

### **Contact Information:**

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### **Education**

- **Ph.D. in Accounting**, Washington State University
  - Dissertation: *Comparing the Association between Cumulative Abnormal Returns and Unexpected Earnings for Firms with Different Types of Investors.*
- **Master of Accountancy (MAcc)**, Washington State University
- **Bachelor of Commerce (BCom)**, University of Nairobi, Kenya

### **Academic Employment**

- **Associate Professor of Accounting**, Drake University (2006-present)
- **Assistant Professor of Accounting**, Drake University (2000-2005)
- **Graduate Teaching and Research Assistant**, Washington State University (1995-2000)

### **Research Interests**

- Government and Not-for-Profit accounting
- Institutional investors
- Education technology

### **Publications**

#### **Refereed Articles**

- *A Review of GASB No. 34*. Journal of Public Budgeting, Accounting & Financial Management, Forthcoming, 2023 (with Lori Solsma and Kent Hu).

- *The City of Casey: A Blazing Fraud*. Journal of Accounting Forensic Research, February. [Link](#) (with Lori Solsma and Patrick Heaston).
- *The Efficacy of Online Homework Systems in Introductory Financial and Managerial Accounting Courses*. The Accounting Educators' Journal, XXXVIII (2018) (with Lori Solsma and Geoffrey Bartlett).
- *Business Students' Computer Self-Efficacy, Preferences, and Benefits: A 10-Year Comparison*. Journal of Learning in Higher Education, 13(2), 1-10, Fall 2017 (with Susan Clayton, Diana Reed, and Inchul Suh).
- *Acceptability of Social Media Use in Out-of-Class Faculty-Student Engagement*. International Journal of Cyber Ethics in Education, 4(2), 21-38, 2016 (with Diana Reed, Inchul Suh, and Troy Strader).
- *Consumer Patronage and Willingness-to-Pay at Different Levels of Restaurant Attributes: A Study from Kenya*. Research in Hospitality Management, 5(2): 171-180, 2015 (with David Njine, Haragopal Parsa, Rahul Parsa, and Jean-Pierre Van der Rest).
- *Instructor Perceptions of Web Technology Feature and Instructional Task Fit*. International Journal of Web-Based Learning and Teaching Technologies, 10(3):52-65, 2025 (with Troy Strader, Diana Reed, and Inchul Suh).
- *Lease Accounting IASB & FASB Convergence Project: Two Exposure Drafts*. International Research Journal of Applied Finance, Spring 2014 (with Lori Solsma).
- *Identifying Facets of Technology Satisfaction: Measure Development and Application*. Journal of Learning in Higher Education, 2012 (with Andrew Norman, Diana Reed, and Inchul Suh).
- *Emotional Intelligence: The Role of Accounting Education and Work Experience*. Issues in Accounting Education, 26(2): 267-286, 2011 (with Gail Cook, Darlene Bay, Beth Visser, and Jean Myburgh).
- *Learning Styles, Performance, and Attitude towards Technology: Focus on Business Students*. Journal of College Teaching & Learning, 3(5): 47-60, 2006 (with Jimmy Senteza and Inchul Suh).
- *Earnings Management: Do Large Investors Care?* Financial Decisions Journal, 17(3): 1-16, 2005 (with Jimmy Senteza and Susan Gill, Njoroge).
- *Gender Orientation, Success, and Job Satisfaction in Accounting Academia*. Advances in Public Interest Accounting Journal, Vol. 8: 1-20, 2001 (with Darlene Bay and Mary Allen).

## Book Chapters

- Njoroge, J. (2017). Chapter 14: Income Taxes and Financial Accounting. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (9th ed., pp. 411-436). Sage Publications.
- Njoroge, J. (2017). Chapter 16: Leases. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (9th ed., pp. 497-516). Sage Publications.
- Njoroge, J. (2013). Chapter 16: Leases. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (8th ed., pp. 681-728). Sage Publications.

## Research in Progress

- *Evolution of Research in Government Pensions and Other Post-Employment Benefits (OPEB) Accounting*, 2023.
- *GASB 34 and Infrastructure Accounting: Modified Approach and Asset Management System*, 2022.

## Presentations and Published Proceedings

- *City of Casey: A Blazing Fraud*. Presented at the Joint Meeting of Academic Business World International Conference & International Conference on Learning and Administration in Higher Education, 2017 (with Lori Solsma and Patrick Heaston).
- *City of Casey: A Blazing Fraud*. Proceeding of the American Accounting Association's Annual Meeting, New York (with Lori Solsma and Patrick Heaston).
- *The Efficacy of Online Homework Management Systems in Introductory Financial Accounting Courses*. Proceedings of the American Accounting Association Annual Meeting, August 8-12, 2016 (with Lori Solsma and Geoffrey Bartlett).
- *Identifying Facets of Technology Satisfaction: Measure Development and Application*. Presented at the International Conference on Learning and Administration in Higher Education, 2012 (with Andrew Norman, Diana Reed, and Inchul Suh).
- *Cash Fraud by Employees in Local Government*. Proceedings of the American Accounting Association Midwest Regional Meeting, March 25-27, 2004: 65 (with David Norris).
- *Earnings Management: Do Large Investors Care?* Proceedings of the American Accounting Association Midwest Regional Meeting, April 10-12, 2003: 46 (with Jimmy Senteza and Susan Gill).
- *Gender and Its Relationship to Role Conflict and Role Overload in Accounting Academia*. Proceedings of the AAA Midwest Regional Meeting, April 11-13, 2002: 56 (with Darlene Bay and Mary Allen).
- *Differentiation of Four Characteristic Types: Effects on Job Satisfaction and Success in Accounting*. Presented at the Northwestern Accounting Research Group seminar, 1997 (with Darlene Bay and Mary Allen).

## Published Abstract

- *Gender Orientation, Success, and Job Satisfaction in Accounting Academia*. Newsletter of the Gender Issues in Accounting of the American Accounting Association, 1999 (with Darlene Bay and Mary Allen).

## **Book Review**

- Spiceland, David, James Sepe, Mark Nelson, and Lawrence Tomassini. (2008). *Intermediate Accounting* (5th edition), McGraw-Hills.

## **Teaching**

### **Courses Taught:**

- Accounting 165: Financial Accounting I
- Accounting 166: Financial Accounting II
- Accounting 41: Introduction to Financial Accounting
- Accounting 42: Introduction to Managerial Accounting
- Accounting 80: Accounting Information Systems
- Accounting 210: Accounting for Government and Not-for-Profit
- MBA 242: Evaluating Organizational Performance
- Accounting 200: Introduction to Financial Reporting (MBA Course)

## **Professional Service**

- CBPA Undergraduate Curriculum Committee, 2023
- Faculty Mentor Advisors Steering Committee, 2023
- Faculty Senate Academic Freedom & Tenure, Member, 2022-present
- Faculty Senate Academic Freedom & Tenure, Alternate Member, 2018-2022
- Crew Mentor, 2018-2022
- CBPA Undergraduate Curriculum Committee, 2015-2019
- CBPA Academic Integrity Committee, 2013-2019
- Beta Alpha Psi (BAP), Faculty Co-Advisor, 2016-2020
- Accounting Lab Supervisor, 2008-present
- Beta Alpha Psi (BAP), Faculty Advisor, 2002-2014
- Student Advisor, 2001-present
- Drake University's Institutional Review Board (IRB) Committee Member, 2007-2010
- National Alumni Scholarship, Selection Committee, 2003-2006
- Actuarial Science Camp Presenter, Summer 2012
- Search Committee for Various Faculty Positions
- Accounting and Finance Career Fair, Co-Coordinator, 2005-2007

## **Workshops and Professional Development Activities**

- Meeting of Academic Business World International Conference, 2016

- AAA Annual Meeting, multiple years
- AAA Regional Meetings, multiple years
- Drake Learning Symposium, 2013
- University of Iowa, Accounting Summit, 2010
- Drake University School of Accounting and FEI Annual Lecture Series, 2002-2017
- Beta Alpha Psi Faculty Advisor Workshop, multiple years
- Deloitte Trueblood Seminar for Professors, 2008
- Business Ethics Workshop, 2007
- Arthur Andersen New Accounting Faculty Consortium, 2001

## **Honors and Awards**

- Madelyn M. Levitt, Teacher of the Year Award, 2024
- Nominated for “Undergraduate Teacher of the Year Award,” College of Business and Public Administration, Drake University, 2004 and 2005
- Awarded Summer Research Grant, College of Business and Public Administration, Drake University, Summer 2002 and 2003
- Honored by the Graduate and Professional Students Association (GPSA) in Washington State University for excellence in research, April 1997

## **Affiliations**

- American Accounting Association
- Beta Gamma Sigma, International Honor Society for Business
- Beta Alpha Psi, Accounting Honor Society