

Charles (Charlie) W. Bame-Aldred

EMAIL: cbameald@uoregon.edu

TWITTER: @bamealdred

EDUCATION

Ph.D. University of Massachusetts Amherst, 2004.
Major Field: Accounting

B.S. Johnson & Wales University, 1986
Major: Accounting
Graduated Summa Cum Laude

TEACHING INTERESTS

Primary: Auditing, Internal Auditing, and Data Analytics (see below)

Secondary: Financial Accounting

DATA ANALYTICS

Chairman, President & Co-Founder of the HUB of Analytics Education

The HUB of Analytics Education is a 501(c)3 organization. The HUB is a free resource available to all faculty to assist in teaching Big Data Analytics in education. HUB of Analytics Education Co-Founders: Charlie Bame-Aldred, Chairman & President; William Goldman, Chief Education Officer; Alisa Carr, Chief Operating Officer; and Anthony Grimaldi, Chief Information Technology Officer. There are currently over 1,000 faculty from more than 500 colleges and universities in 43 different countries and all 50 states. For more information, visit HUBae.org.

Current Agreements:

Memorandum of Understanding: KPMG, *Current*

Joint Business Relationship: PwC, *Current*

Past Presentations:

Workshop Presentation, HUB of Analytics Education, Northeastern's Chapter of Beta Alpha Psi, Boston, MA, October 26, 2019.

Workshop Presentation, HUB of Analytics Education, ComplianceWeek Annual Meeting, Washington, DC, May 20, 2019.

Invited Presenter, HUB of Analytics Education, Marist College, Poughkeepsie, NY, April 6, 2019

Workshop Presentation, HUB of Analytics Education, ComplianceWeek, San Francisco, CA, March 12, 2019

Workshop Presentation, HUB of Analytics Education, American Taxation Association, Washington, DC, February 22, 2019.

Keynote Speaker and Workshop Presentation, HUB of Analytics Education, Georgia Association of Accounting Educators, Cordele, GA, February 9, 2019.

Workshop Presentation, HUB of Analytics Education, 2019 Audit Midyear, Nashville, TN, January 17, 2019

Workshop Speaker, HUB of Analytics Education, Suffolk University, Boston, MA, November 9, 2018.

Workshop Speaker, HUB of Analytics Education, Northeastern University, Boston, MA, November 7, 2018.

Keynote Speaker and Panel Speaker, HUB of Analytics Education, Northeast Regional Meeting of the American Accounting Association, Old Greenwich, CT, October 19, 2018.

Keynote Speaker, HUB of Analytics Education, Accounting Information Systems Educators Association, Denver, CO, June 22, 2018.

Invited Presenter, HUB of Analytics Education, Intensive Data and Analytics Summer Workshop for Accounting Courses and Programs: 2018 Summer Workshop, American Accounting Association, Orlando, FL, June 5 & 6, 2018.

Invited Presenter, HUB of Analytics Education, Accounting Information Systems Section of the American Accounting Association, Minneapolis, MN, May 22, 2018.

Invited Presenter, HUB of Analytics Education, Suffolk University, Burlington, MA, May 15, 2018.

Invited Panelist, HUB of Analytics Education, Massachusetts Society of CPAs, Waltham, MA, January 26, 2018.

*Invited Presenter, HUB of Analytics Education, Seattle University, Seattle, WA
January 17, 2018.*

*Invited Presenter, HUB of Analytics Education, Accounting IS Big Data Section
of the American Accounting Association, Webinar, June 4, 2017.*

*Invited Presenter, HUB of Analytics Education, Teaching, Learning &
Curriculum (TLC) section of the American Accounting Association, Webinar,
March 24, 2017.*

*Invited Presenter, HUB of Analytics Education, D'Amore-McKim School of
Business, February 8, 2017*

*Invited Presenter, HUB of Analytics Education, Rhode Island Association of
Accounting Professors Fall Meeting, Warwick, RI, November 4, 2016*

*Invited Presenter, HUB of Analytics Education, American Accounting
Association Annual "Accounting IS Big Data Conference", San Francisco, CA,
September 16, 2016.*

*Invited Presenter, HUB of Analytics Education, PricewaterhouseCoopers
Annual Audit and Tax Symposium for Faculty, New York, NY, August 3&4,
2016.*

Materials Published or Forthcoming on the HUB of Analytics Education^{1,2}:

The datasets on the HUB were created by the co-authors using R.

Datasets, Supporting Material, and Exercises/Cases

"BA Toys, Inc. January 2020 Dataset" with Chris Gomes[†], Northeastern University and Tri
Ngo[†], Northeastern University, Forthcoming *HUBae.org*.

2017 – 2019 "BA Toys, Inc. January Datasets" with Chris Gomes[†], Northeastern University
and Tri Ngo[†], Northeastern University, *HUBae.org*.

"BA Toys, Inc. Sales Process Manual" with Kristina Gatchalian^{*}, Deloitte, Meredith
Mimoso^{*}, PWC, and Julia Smith^{*}, BDO, *HUBae.org*.

¹ Authors with * next to their name are former or current MSA graduate students. Authors with † next to their name are former or current undergraduate students.

² From the AACSB.edu website (<http://www.aacsb.edu/about/frequently-asked-questions/accreditation/eligibility-criteria-and-standards>)

What are examples of Other Teaching Materials as mentioned in Table 2.1?

Other Teaching Materials refers to anything distributed publicly and not solely for your school's own classes e.g., software, online courses, any materials used by other schools.

ALL MATERIAL ON THE HUB OF ANALYTICS EDUCATION ARE PUBLICLY AVAILABLE FOR USE BY FACULTY BASED ON THE TERMS OF SERVICE.

“BA Toys, Inc. Purchase Process Manual” with Kristina Gatchalian*, Deloitte, Meredith Mimoso*, PWC, and Julia Smith*, BDO, *HUBae.org*.

“BA Toys, Inc. Process Flow Charts” with Kristina Gatchalian*, Deloitte, Meredith Mimoso*, PWC, and Julia Smith*, BDO, *HUBae.org*.

2016 – 2023 “BCGG, Inc. June Datasets” with Suhrud Lowalekar* Northeastern University, *HUBae.org*.

2016 – 2023 “BCGG, Inc. March Datasets” with Suhrud Lowalekar* Northeastern University, *HUBae.org*.

2016 – 2023 “BCGG, Inc. December Datasets” with Suhrud Lowalekar* Northeastern University, *HUBae.org*.

2016 – 2023 “BCGG, Inc. September Datasets” with Suhrud Lowalekar* Northeastern University, *HUBae.org*.

“BCGG, Inc. Sales Process Manual” with Dallas Cantlin*, PWC, and Ali Sullivan*, PWC, *HUBae.org September 2017*.

“BCGG, Inc. Purchase Process Manual” with Dallas Cantlin*, PWC, and Ali Sullivan*, PWC, *HUBae.org September 2017*.

“BCGG, Inc. Process Flow Charts” with Dallas Cantlin*, PWC, and Ali Sullivan*, PWC, *HUBae.org September 2017*.

2016 – 2023 “Bibitor LLC June, September, December and March Datasets” with Carol Lee* for the June 2016 Dataset, *HUBae.org*.

2016 – 2023 “Bibitor LLC June, September, December and March Datasets Payroll Datasets” with George Karmelich* & Raique Pereira†, Northeastern University, *HUBae.org*.

2016 – 2020 “Bibitor LLC June, September, December and March Datasets Other Expense Datasets”, *HUBae.org*.

“Bibitor LLC June 2016 Comprehensive Data on Oracle/Netsuite.com, *HUBae.org*.

2016 – 2023 “Importing Data and Validation of System Hash Totals: Completeness and Accuracy Testing of the June, September, December and March Datasets Bibitor, LLC. Sales, Purchases, Inventory and Accounts Payable Incorporating ACL or IDEA (with suggested solution)” with Carter W. Bame-Aldred*, Iron Mountain, Inc., and Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Agreeing Data Table Totals to the Unaudited Financial Statements: Completeness and Accuracy Testing of the June, September, December and March Datasets Bibitor, LLC. Sales, Purchases, Inventory, and Accounts Payable Incorporating ACL or IDEA (with suggested solution)” with Carter W. Bame-Aldred*, Iron Mountain, Inc., and Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Completing an Inventory Roll Forward Test: Accuracy Testing of the Bibitor, LLC. June, September, December and March Datasets Inventory Incorporating ACL or IDEA (with suggested solution) with Carter W. Bame-Aldred*, Iron Mountain, Inc., and Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Recalculating Sales and Purchases: Accuracy Testing of the Bibitor, LLC. June, September, December and March Datasets Sales and Purchases Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Recalculating Excise Taxes: Accuracy Testing of the Bibitor, LLC. June, September, December and March Datasets Sales Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Screening for High Sales Volumes: Existence Testing of the Bibitor, LLC. June, September, December and March Datasets Sales Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Screening for Slow Moving Inventory: Valuation Testing of the Bibitor, LLC. June, September, December and March Datasets Ending Inventory Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Identifying Inventory Writedowns: Valuation Testing of the Bibitor, LLC. June, September, December and March Datasets Ending Inventory Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2016 – 2023 “Predictive Analytical Review of Gross Margin Percentages: Completeness, Existence and Accuracy Testing of the Bibitor, LLC. June, September, December and March Datasets Incorporating ACL or IDEA (with suggested solution)” with Ryan J. Murphy*, RSM. *HUBae.org*.

2017 – 2023 “Store Profitability Analysis of Bibitor, LLC. June, September, December and March Datasets Dataset Incorporating Tableau (with suggested solution)” with William Goldman, Northeastern University, Matt Atherton[†], Northeastern University, Tiffany Arredondo[†], Northeastern University. *HUBae.org*.

2017 – 2023 “Brand Analysis of Bibitor, LLC. June, September, December and March Datasets Dataset Incorporating Tableau (with suggested solution)” with William Goldman, Northeastern University, Matt Atherton[†], Northeastern University, Tiffany Arredondo[†], Northeastern University. *HUBae.org*.

“Bibitor LLC Payroll Process Manual” with Jon Finnerty*, BDO Seidman, and Ty Karman*, BDO Seidman, *HUBae.org*. July 2017.

“Bibitor LLC Payroll Process Flowchart” with Jon Finnerty*, BDO Seidman, and Ty Karman*, BDO Seidman, *HUBae.org*. July 2017.

“Bibitor LLC Sales Process Manual” with Nicholas Chmielinski*, PWC, and Ana Kapxhiu*, Ernst & Young, *HUBae.org*. September 2016.

“Bibitor LLC Purchase Process Manual” with Nicholas Chmielinski*, PWC, and Ana Kapxhiu*, Ernst & Young, *HUBae.org*. September 2016.

“Bibitor LLC Process Flow Charts” with Nicholas Chmielinski*, PWC, and Ana Kapxhiu*, Ernst & Young, *HUBae.org*. September 2016.

2016 – 2019 “Bibitor LLC June, September, December and March Dataset Financial Statements”, *HUBae.org*.

“Bibitor LLC Lincoln State Demographic Data” with Alisa Carr, Northeastern University, *HUBae.org*.

YouTube Videos (YouTube.com/HUBofAnalyticsEducation)

“Sorting and Filtering Data Using Tableau”, William Goldman, Talent, 2018

“Create Worksheets, Dashboards, and Storylines Using Tableau”, William Goldman, Talent, 2018

“Importing Data and Creating a Visualization Using Tableau”, William Goldman, Talent, 2018

“Link Files, Create Variables, and Save Files Using Tableau”, William Goldman, Talent, 2018

“Create a New Variable Using IDEA”, Charlie Bame-Aldred, Talent, 2018

“Indexing and Sorting Using IDEA”, Charlie Bame-Aldred, Talent, 2018

“Joining Tables Using IDEA”, Charlie Bame-Aldred, Talent, 2018

“Summarizing Data Using IDEA”, Charlie Bame-Aldred, Talent, 2018

“Importing Data Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Create a New Variable Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Indexing and Sorting Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Joining Tables Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Summarizing Data Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Importing Data Using ACL”, Charlie Bame-Aldred, Talent, 2018

“Basic Financial Statements for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Single Store Financial Statements for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Financial Statements By Class for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Detailed Transactions for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Exporting Reports for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“County Level Reporting for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Cost Center Versus Profit Centers for Bibitor, LLC in Oracle/Netsuite”, Charlie Bame-Aldred, Talent, 2018

“Importing Data Using Watson Analytics”, Chris Gomes, Talent, 2018

PUBLICATIONS AND GRANTS

Refereed and Editorially Reviewed Publications

“Using Tableau Visualizations to Improve Analytics in your Organization: Learning Data Structures and Combining Data Sources for Analysis” with William Goldman, *HUBae.org*. Webinar February 18, 2021. (1 CPE Credit)

“Using Tableau Visualizations to Improve Analytics in your Organization: Creating New Variables and Integrating Complimentary Tools (i.e. Microsoft Excel)” with William Goldman, *HUBae.org*. Webinar February 25, 2021. (1 CPE Credit)

“We'll Show You How To Demystify Data Analytics” with William Goldman, *ComplianceWeek.com*. February 2019.

“A Summary of Research on External Auditor Reliance on the Internal Audit Function” with Bill Messier, UNLV, Larry Rittenberg, Case-Western, Chad Stefaniak, Oklahoma State University, and Duane Brandon, Auburn University, *Auditing: A Journal of Practice and Theory*, 32 (Supplement 1): 2013.

“National Culture and Firm Level Tax Evasion” with John Cullen, Department of Management, Washington State University, K. Praveen Parboteeah, Department of Management, University of Wisconsin-Whitewater, and Kelly Martin, Department of Marketing, Colorado State University, *Journal of Business Research*, 66 (3): 2013.

“The Impact of Implicit Theories of Intelligence on Professional Decision Making” *Journal of Behavioral Studies in Business*, 4: 2011.

“Keep Your Taxpayers Close and Your Deficits Lower: The Effect of Connectedness on Taxpayer Relocation Decisions”, with Michael Morrow, Northeastern University, *Journal of Finance and Accountancy*, 8: 2011.

“Pricing in the Accountant Labor Market” with John T. Sweeney and Steven Thornburg, Washington State University. *Journal of Finance and Accountancy*, 4: 2010.

“A Comparison of Auditor and Client Negotiation Decisions” with Thomas Kida, University of Massachusetts. *Accounting, Organizations and Society*, 32(6): pp. 497-511, 2007.

“An Examination of the Effectiveness of Sarbanes-Oxley Whistle-Blower Protection” with John Sweeney and Deborah Seifert, Washington State University, *Journal of Forensic Accounting*, VIII (2): pp. 105-118, 2007.

“The Small Fraud Paradigm: An Examination of Situational Factors that Influence the Non-Reporting of Payment Errors” with Stefanie Tate, University of New Hampshire, Ryan Krebs[†], Clark Nuber, Seattle, WA, and Atipol Suwandee[†], Deloitte, Bangkok. *Journal of Forensic Accounting*, VII (2): pp. 395-410, 2006.

“A Commentary on the Auditing Doctoral Consortium”, *The Auditor's Report*, Volume 25, No. 2, Spring 2002, p. 8.

Refereed Proceedings

“Organizational Tax Evasion: The Impact of National Culture” with John Cullen, Department of Management, Washington State University, K. Praveen Parboteeah,

Department of Management, University of Wisconsin-Whitewater, and Kelly Martin, Department of Marketing, Colorado State University, 14th Cross-Cultural Research Conference, December 2009.

“Signaling in the Accountant Labor Market” with John Sweeney, Washington State University, 29th European Accounting Association Congress, March 2006.

Grants

“Proposal to Develop and Deliver Continuing Professional Educational Materials for Finance Professional Using Tableau with HUB of Analytics Education Data Sets” with William Goldman. *SalesForce/Tableau Software, Inc., Successful, July 2019: \$45,000.*

“Visualization of Data for Secondary Educators: Developing Experiential Learning Opportunities for Madison Park High School” with Karla Collins, Longwood University and William Goldman, Northeastern University. *NSF Grant Proposal: Discovery Research K-12, National Science Foundation, Unsuccessful, December 2016: \$2,090,503.*

“Proposal to Create Management Accounting Cases and Exercises Using Tableau and the Bame-Aldred & Lee Transaction Dataset: Bibitor, LLC. June 2016” with William Goldman. *Tableau Software, Inc., Successful, December 2016: \$15,000.*

“Completion of the Retail Dataset and Supporting Materials – July 2016” *PricewaterhouseCoopers INQUIRES Grant, Successful, August 2016: \$50,000.*

“Financial Literacy Education in the Boston Public Schools: A Pilot Program” *PricewaterhouseCoopers INQUIRES Grant, Successful, June 2013: \$10,000.*

“The Psychological Antecedents to Personal Bankruptcy” with Susan Gill, Washington State University, Debra Sanders, Washington State University, and John Ruiz, Washington State University. *NSF Grant Proposal: Decision Risk & Management Science, Unsuccessful, January 2008: \$301,277.*

“Protiviti Innovation Fellowship in Accounting: Development of Internal Audit Curriculum at Washington State University” *Protiviti, Successful, January 2005: \$10,000.*

HONORS AND AWARDS

Nominated for the Northeastern University Teaching Excellence Award 2009, 2011, 2012, and 2013

Recipient of the D’Amore-McKim School of Business Outstanding Instructor Award 2013.

Nominated for the D’Amore-McKim School of Business Outstanding Instructor Award 2012 and 2019.

Outstanding Educator, Washington State University Navy ROTC, May 2005

AAA Doctoral Consortium Participant, 1999

University of Massachusetts Outstanding Doctoral Student Award, 1999

KPMG Instructor Excellence Award, 1993

Johnson & Wales University Trustees’ Award, 1986

Who’s Who in American Universities and Colleges, 1986

Golden Key Honor Society, 1986

TEACHING EXPERIENCE

University of Oregon, Lundquist College of Business, Pro-Tem Instructor (2021 to Present)

Financial Accounting for MSF and MSSPM, Sports Analytics, Python, Financial Statement Analysis for MSF, MACC, and MBA, Auditing

Northeastern University, Executive Professor (2007 to 2021)

Auditing, Auditing in a Big Data Environment, Internal Audit, Corporate Governance, Financial Reporting, Advanced Accounting

Washington State University, Assistant Professor (2002 to 2007)

Auditing, Seminar in Auditing, Introduction to Accounting I, and Business Processes and Internal Controls

University of Massachusetts at Amherst, Graduate Student (1998-2001)

Auditing, Introduction to Accounting II

Executive/Professional Education:

KPMG (2006 to 2019)

National Instructor for KPMG's Experienced In-Charge University (2006 to Present) and New Hire Training (2012 to Present). Topical areas include the Introduction to Derivatives, Derivatives Hedging, Fair Value Accounting and Investments.

Manulife, Inc. (2018)

Designed, developed, and taught during a 3-day residency program: Fraud, Investigations, Forensic Testing and Artificial Intelligence to Global Compliance. This included the creation of a fraud dataset, development of training materials for COSO, use of Excel to identify potential risks in Asset Management, and methods to interview employees to identify fraud risks.

Capital One Financial Services (2010)

Designed, developed, piloted, and taught a Risk, Controls and Decision-Making course to Corporate Audit Services.

Washington Mutual, Inc/J.P. Morgan/Chase. (2004 to 2008)

Designed, developed, piloted, and taught Washington Mutual's Risk and Controls Professional Education Course.

Ernst & Young (2004 to 2007)

Instructor for the International Intern Leadership Conference, Orlando, FL.

Pullman Chamber of Commerce (2004 and 2005)

Provided a fraud seminar series for small businesses, including fraud detection and prevention methodologies.

KPMG (1989-1994)

National Staff Training Seminar, National Senior Training Seminar, National Specialized Industry Training – Banking

Becker CPA Review Course (1988-1992)

Audit, Practice, and Theory Sections of the CPA Review Course.

EDUCATIONAL ADMINISTRATION

Associate Dean of Undergraduate Programs (August 2013 – September 2014)
D'Amore-McKim School of Business at Northeastern University

SERVICE

Advisor, Oregon Consulting Group – Sports Analytics, July 2023 - Present

Advisor, BOTA Project with the University of Oregon Athletics, “Developing a Metadata Set for UO Athletics” October 2021 – December 2022

Advisor, Northeastern University Finance for the Community, January 2015-2021.

Advisor, Young Accounting Alumni Network, September 2015-2018

Advisor, Northeastern University Beta Alpha Psi chapter, January 2012-2013.

Chair, D'Amore-McKim School of Business Undergraduate Curriculum Revision Committee, March 2013-May 2013

Organizer, Northeastern University Newsletter, December 2008-2013.

Organizer, Washington State University Department of Accounting Government Fraud Symposium, 2006.

Chair, Washington State University White Collar Crime Symposium, 2003

Partnered with Cougar Athletics to arrange speakers for the Athlete Personal Development Program

Speaker was Michael Franzese, former La Cosa Nostro crime boss.

Diversity Recruiting for the Department of Accounting

Delivered multiple seminars during 2004 and 2005 for the Future Cougars of Color Program.

Delivered multiple seminars during 2004 and 2005 for the Washington State University Multicultural Center

Speaker for the Washington Education Foundation ACE Program, June 2004 and 2005.

PROFESSIONAL EXPERIENCE

Moss Adams (2021 – 2023)

Consultant

Highlights:

- Work with clients in the identification of process strengths and weaknesses.
- Identify and assess risks located within client processes
- Provide suggested risk responses and test the effectiveness of risk responses.

First Union Capital Markets Corporation (1994 – 1996)

Controller for a \$5 billion securities firm.

Highlights:

- Provided financial analysis to the back office during securities underwriting and provided financial analysis to senior management for customer presentations.
- Participated in First Union Capital Markets Corp.'s successful application to the Federal Reserve Board of Governors for powers to underwrite and deal in corporate debt and equity securities.
- Prepared the Capital Adequacy Analysis Plan for the supplemental application to the Federal Reserve Board of Governors requesting permission to increase capital levels.

KPMG Peat Marwick (1986 – 1994)

Audit Senior Manager for various bank and bank securities clients of the firm. Clients included:

First Union Corporation, First Union Capital Markets Corp., First Union Brokerage Services, Inc., General Financial Life Insurance Company, and Fleet Financial Group.

Participated in various consulting projects including a derivatives diagnostic, merger and acquisition reviews, certain agreed upon procedures, preparation of comfort letters for issuance of securities to the public, and First Union Capital Markets Corp.'s application to the Federal Reserve.

CERTIFICATION

CPA Certificate, Rhode Island, 1988 (inactive).