

# Sharif Islam

---

Assistant Professor    School of Accountancy    Southern Illinois University Carbondale  
Rehn Hall · Room 216A · Carbondale, IL 62901

✉ [mdshariful.islam@siu.edu](mailto:mdshariful.islam@siu.edu)    📞 [msharifbd](https://www.linkedin.com/in/msharifbd)    🐦 [MSharifIslam2](https://twitter.com/MSharifIslam2)    🌐 [msharifbd.netlify.app](https://msharifbd.netlify.app)

---

## ACADEMIC APPOINTMENTS

---

**Southern Illinois University Carbondale**, Assistant Professor  
of Accountancy & Data Analytics 2019 - Current

**Louisiana Tech University**, Instructor, Computer Information Systems & Accounting 2018-2019

**University of Dhaka**, Lecturer, Accounting & Information Systems 2013-2014

**Jahangirnagar University**, Lecturer, Accounting & Information Systems 2011-2013

## EDUCATION

---

**Louisiana Tech University**, DBA in Computer Information Systems & Accounting 2019

**Eastern Illinois University**, MBA in Accountancy 2016

**University of Dhaka**, MBA in Accounting & Information Systems 2010

**University of Dhaka**, BBA in Accounting & Information Systems 2009

## PROFESSIONAL CERTIFICATION

---

**Certified Public Accountant (CPA)**, License No 065.051430 (Illinois)

**Certified Management Accountant (CMA)**, Membership No A-1131 (Bangladesh)

## PROFESSIONAL EXPERIENCE

---

**KPMG Bangladesh**, Audit Assistant 2010

**SIEMENS Bangladesh**, Intern 2009

## ACADEMIC RESEARCH

---

### PUBLICATIONS

1. Impact of Audit Committee Social Capital on the Adoption of COSO 2013 Framework, with Nusrat Farah, Amanuel Tadesse, and William McCumber, *Advances in Accounting*, 2023. <https://doi.org/10.1016/j.adiac.2023.100685>
2. CEO Network Connections and the Timeliness of Financial Reporting, with William McCumber, Nusrat Farah, and Huan Qiu, *Accounting Horizons*, 2023, 37 (4), 1-31. <https://doi.org/10.2308/HORIZONS-2021-056>

3. Accounting Data Analytics in R: A Case Study Using tidyverse, with Nusrat Farah and Tawei (David) Wang, *Journal of Emerging Technologies in Accounting*, 2023, 20 (2), 1-8. <https://doi.org/10.2308/JETA-2021-023>
4. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?, with David Wood, M. Achhpilia, M.T. Adams, N. Farah et al., *Issues in Accounting Education*, 2023, 38 (4), 1-28. <https://doi.org/10.2308/ISSUES-2023-013>.
5. The Spillover Effect of Focal Firms' Cybersecurity Breaches on Rivals and the Role of CIO: Evidence from Stock Trading Volume, with Tawei (David) Wang, Nusrat Farah, and Tom Stafford, *Journal of Accounting & Public Policy*, 2022, 41 (2), 106916. <https://doi.org/10.1016/j.jaccpubpol.2021.106916>.
6. Factors Associated with the Adoption of Data Analytics by Internal Audit Function (IAF), with Tom Stafford, *Managerial Auditing Journal*, 2022, 37(2), 193-223. <https://doi.org/10.1108/MAJ-04-2021-3090>.
7. CEO Social Capital and the Value Relevance of Accounting Metrics: International Evidence, with William McCumber and Huan Qiu, *Corporate Ownership & Control*, 2022, 19(4), 80-102. <https://doi.org/10.22495/cocv19i4art8>.
8. Factors Associated with Security/Cybersecurity Audit by Internal Audit Function: An International Study, with Nusrat Farah and Tom Stafford, *Managerial Auditing Journal*, 2018, 33(4), 377-409. <https://doi.org/10.1108/MAJ-07-2017-1595>.

#### PAPER UNDER REVISION AND SUBMISSION

1. Audit Committee Network Connections and the Timeliness of Financial Reporting, with Nusrat Farah, William McCumber, and William Stammerjohan (Under Review in a Journal)

#### WORKING PAPERS FOR SUBMISSION

1. How do Auditors Respond to 8-K Based Disclosures?, with Md Samsul Alam and Prem Puwanenthiren
2. The Effect of Board Gender Diversity and Female Board Member IT expertise on Cybersecurity Risk, With Nusrat Farah, and Tom Stafford

#### WORK IN PROGRESS

1. Social Capital of Information Technology Executives and Data Breaches, with Tom Stafford, William McCumber, and Nusrat Farah.
2. Impact of Mindfulness Training on Auditors' Performance during COVID - 19, with Nusrat Farah.
3. The Effect of 8-K Based Disclosures on Trade Credit, with Md Shamsul Alam and Prem Puwanenthiren.
4. How do 8-K Based Disclosures affect Credit Rating?, with Md Shamsul Alam and Prem Puwanenthiren.

## CONFERENCE PRESENTATION, WORKSHOP & PROCEEDINGS

---

### CONFERENCE PRESENTATIONS & WORKSHOPS

1. Stafford, T., Lauck, J., **Islam, M.S.**, Wang, T., Khan, A., "The Growing Role of Process Automation in Internal Auditing: Further Explorations of Grounded Theory," *2024 AAA AIS/SET Section Midyear Meeting*. Atlanta, GA: American Accounting Association.
2. **Islam, M.S.**, Farah, N, McCumber, W, Stammerjohan, W, "Audit Committee Network Connections and the Timeliness of Financial Reporting," *2023 College of Business and Analytics (COBA) Seminar Series*, Southern Illinois University, Carbondale, IL.
3. Stafford, T, Wang, T, **Islam, S.**, "Grounding Theories of Audit Analytics," *2023 AAA AIS/SET Section Midyear Meeting*. Las Vegas, NV: American Accounting Association.
4. Farah, N, **Islam, S.**, Tadesse, A, and McCumber, W, "Impact of Audit Committee Social Capital on the Adoption of COSO 2013 Framework," *2022 AAA Midwest Region Meeting*. St. Louis, MO: American Accounting Association and *2022 Advances in Accounting Research Conference*. Bellingham, WA: Western Washington University.
5. Li, T, **Islam, S.**, and McCumber, W, "Audit Committee Connectedness and Financial Reporting Complexity (FRC)," *2022 AAA Southwest Region Meeting*. New Orleans, LA: American Accounting Association.
6. **Islam, M.S.**, McCumber, W, Farah, N, and Stammerjohan, W, "Audit Committee Connectedness and Audit Outcomes," *2021 SPARK Conference*: American Accounting Association; *Annual Meeting 2021*: American Accounting Association.
7. **Islam, M.S.**, Stafford, T, McCumber, W, and Farah, N, "Social Capital of Information Technology Executives and Data Breaches," *2021 AAA AIS/SET Section Midyear Meeting*: American Accounting Association.
8. **Islam, M.S.**, McCumber, W, Farah, N, and Qiu, H, "Executive Network Centrality and Audit Timeliness," *2020 SPARK Conference*: American Accounting Association.
9. **Islam, M.S.**, Stammerjohan, W, Stafford, T, and Farah, N, "Reaction of the Investors of Rival Firms to the Information Security Breach of Focal Firms: Evidence from Market Activity and Information Asymmetry," *2020 AAA AIS/SET Section Midyear Meeting*. Orlando, FL: American Accounting Association.
10. **Islam, M.S.**, and Stammerjohan, W, "20-F Reconciliation Requirement: A Review of the Literature before and after Its Elimination," *2019 AAA Midwest Region Meeting*. Chicago, IL: American Accounting Association.
11. **Islam, M.S.**, Stafford, T, and Stammerjohan, W, "Big Data Analytics Challenges & Internal Audit Function (IAF)'s Reliance on Big Data Analytics," *2019 AAA AIS/SET Section Midyear Meeting*. San Antonio, TX: American Accounting Association and *2019 AAA Southwest Region Meeting*. Houston, TX: American Accounting Association.

### CONFERENCE ATTENDANCE

1. 2022 Audit Educators' Bootcamp, June 21-23, 2022, Chicago, IL.
2. 2021 Accounting Information Systems Bootcamp Integrating Disruptive Technologies into the Accounting Curriculum, June 3-4, 2021, *Virtual Meeting*.

## CONFERENCE PROCEEDINGS

1. **Islam, M.S**, and Lee, J., "Internal Audit Function (IAF)'s Competencies and Cybersecurity Audit," *Proceedings of the 2018 Americas Conference for Information Systems*. New Orleans, LA: Association for Information Systems.
2. Stafford, T., Wang, T., Syler, R., and **Islam, M.S.**, "Analytics for Accounting Information Systems Applications: A Research Panel," *Proceedings of the 2018 Americas Conference for Information Systems*. New Orleans, LA: Association for Information Systems.
3. **Islam, M.S**, and Stafford, T., "Information Technology (IT) Integration and Cybersecurity/Security: The Security Savviness of Board of Directors," *Proceedings of the 2017 Americas Conference for Information Systems*. Boston, MA: Association for Information Systems.
4. **Islam, M.S**, Jiang, R., and Stafford, T., "The Role of Accounting and Professional Associations in IT Security Auditing: A Research Panel," *Proceedings of the 2017 Americas Conference for Information Systems*. Boston, MA: Association for Information Systems.

## BOOK IN PROGRESS

---

[\*\*Data Analytics in Accounting: An R Programming Approach\*\*](#) (The book is under progress).

## TEACHING EXPERIENCE

---

### GRADUATE COURSES

*Southern Illinois University Carbondale -*

ACCT591 Independent Study (Spring 2020)

### UNDERGRADUATE COURSES

*Southern Illinois University Carbondale -*

ACCT460 Auditing (Fall 2019-2023; Spring 2020-2024)

ACCT360 Accounting Information Systems (Fall 2019-2023; Spring 2020-2021)

BSAN405 Machine Learning in Business (Spring 2022-2024)

*Louisiana Tech University -*

ACCT201 Principle of Financial Accounting (Winter 2019, Spring 2019, Summer 2019)

CIS310 Principle of Information Systems (Fall 2018, Winter 2019, Spring 2019)

*University of Dhaka -*

Business Statistics I, Auditing I.

*Jahangirnagar University -*

Business Mathematics, Financial Accounting, Advanced Accounting, Business Communication, Introduction to Business.

## HONORS & AWARDS

---

2024 Notable Contribution to the Literature Award by the AIS Section of the American Accounting Association (AAA) for the paper titled "The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?"

Summer Faculty Research Grant (SFRG) 2023 (\$5,000), School of Accountancy, College of Business & Analytics, Southern Illinois University Carbondale.

Summer Faculty Research Grant (SFRG) 2022 (\$4,000), College of Business & Analytics, Southern Illinois University Carbondale.

Best Research Paper Award 2021, American Accounting Association (AAA) 2021 Spark: Meeting of the Regions - Midwest Region on May 24-26, 2021.

Best Research Paper Award 2020, American Accounting Association (AAA) AIS/SET Section Midyear Meeting on January 23-25, 2020, Orlando, FL.

FBD's Distinguished Paper Award 2019, American Accounting Association (AAA) Southwest Region/FBD Meeting on March 13-16, 2019, Houston, TX.

DBA Outstanding Research Award 2019, College of Business, Louisiana Tech University.

Doctoral Consortium Fellow: 2018 International Conference for Information Systems (ICIS) – Only 20 students are invited from the USA.

Barnes Scholarship for 2018-2019 (\$4000), Louisiana Tech University.

Virginia Thompson Scholarship for 2018 – 2019 (\$5000), Louisiana Tech University.

Virginia Thompson Scholarship for 2017 – 2018 (\$1250), Louisiana Tech University.

Mansingh Memorial MBA Scholarship for 2015 (\$500), School of Business, Eastern Illinois University

Foster C. Rinefort Scholarship (\$500) for 2015, School of Business, Eastern Illinois University.

Accounting Advisory Board Scholarship (\$1000) for 2014, School of Business, Eastern Illinois University.

Scholarship for Becker Professional Education's CPA Exam Review, Becker Professional Education, USA.

Dean's Merit List Award, Faculty of Business Studies, University of Dhaka.

Accounting Alumni Scholarship, Department of Accounting & Information Systems, University of Dhaka.

Excellence Award, ABM Khalid Memorial Trust, for being "Best Male Student" in BBA Program in University of Dhaka.

## SERVICES

---

### SERVICES FOR THE DISCIPLINE

Reviewer for American Accounting Association (AAA) Annual Meeting 2024.

Reviewer for American Accounting Association (AAA) Midwest Region Meeting 2018, 2019, and 2022.

Reviewer for International Journal of Computer Auditing 2022.  
Senior Editor (SE) for The DATA BASE for Advances in Information Systems 2021.  
Reviewer for Information Systems Frontiers 2021.  
Reviewer for The DATA BASE for Advances in Information Systems 2021.  
Reviewer for Journal of Information Systems 2020 and 2021.  
Reviewer for American Accounting Association (AAA) SPARK Meeting 2021.  
Discussant for American Accounting Association (AAA) AIS/SET Midyear Meeting 2020.  
Discussant for American Accounting Association (AAA) Midwest Region Meeting 2019.  
Reviewer for American Accounting Association (AAA) AIS/SET Midyear Meeting 2019.  
Reviewer for International Conference on Information Systems (ICIS) 2019.  
Reviewer for Americas Conference on Information Systems (AMCIS) 2019.  
Reviewer for 2018 Pre-ICIS Workshop on Information Security and Privacy.  
Reviewer for International Conference on Information Systems (ICIS) 2018.  
Reviewer for Americas Conference on Information Systems (AMCIS) 2018.  
Reviewer for Managerial Auditing Journal 2018 (Cybersecurity Special Issue), 2023.  
Reviewer for Americas Conference on Information Systems (AMCIS) 2017.  
Judge for 2016 Annual Undergraduate/Graduate Research Symposium in Louisiana Tech University, 2016.

#### SERVICES IN JOBS

Representing School of Accountancy in 2019, 2021, 2022, and 2024 SIUC Open House.  
Member of School of Accountancy Operating Paper Revision Committee - SIUC 2022  
Faculty Advisor of Bangladesh Student Association (BSA) - SIUC 2021 - 2022  
Member of School of Accountancy Curriculum Revision Committee - SIUC 2021  
Member of Steering Committee of School of Accountancy - SIUC 2020-2021.  
Representing School of Accountancy in 2019 SIUC Day.  
Representing School of Accountancy in Business Analytics Launching Program of College of Business in Chicago, IL on November 13, 2019.  
Attending Board Meeting of Pontikes Center for Advanced Analytics and Artificial Intelligence in Chicago, IL on November 14, 2019.

#### AFFILIATIONS & MEMBERSHIPS

---

American Accounting Association (AAA)  
American Accounting Association (AAA) - Audit Section  
American Accounting Association (AAA) - Accounting Information Systems Section

#### COMPUTER & SOFTWARE SKILLS

---

Advanced Knowledge in R Programming, including R Markdown, bookdown, and blogdown.  
Python, SAS, STATA, SPSS, AMOS  
Programming Language – Visual Basic and Java

---