**Expert Opinion Letter (Confidential)**

## Author: Dr. Seth Sikkema, DBA, CPA

Author Info: Professor of Accounting, George Fox University

# EDUCATION

# D.B.A., 2014, Major: Accounting, Anderson University

# M.B.A., 2007, Boise State University

# B.S., 1999, Major: Accounting, George Fox University

# B.A., 1999, Major: Spanish Language, George Fox University

# ACADEMIC EXPERIENCE

# 2020 – Present: Professor, College of Business – George Fox University

# 2014 – 2020: Associate Professor, College of Business– George Fox University

# 2017 – 2019: Undergraduate Chair of Business and Economics, College of Business – George Fox University

# 2007 – 2014: Assistant Professor, College of Business– George Fox University

# CERTIFICATIONS, HONORS, AWARDS, AND RECOGNITION

# 2022: Sabbatical granted by Board of Trustees for the Fall 2022 term, George Fox University.

# 2022: Distinguished Research Paper Award for the presentation entitled “Business

# Education: Are We Teaching Saints or Scoundrels” received at the MBAA Annual Conference: Business, Society and Government track. Chicago, Illinois.

# 2020, 2019, 2018, 2016, 2011: Nominated for the Faculty Achievement in Teaching Award, George Fox University.

# 2016: Tenure granted by George Fox University Board of Trustees

# 2016: Awarded Summer Research Grant ($3,500) by George Fox University for continued work on self-interest, stewardship, and a holistic conception of commercial life.

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# 2014: Sabbatical granted by Board of Trustees for the Fall 2014 term, George Fox University. 2013: Best Paper – Pedagogy for the paper entitled “Justice for Fraud Victims Project: An Accounting Education Innovation” received at the Christian Business Faculty Association annual conference, Bourbonnais, Illinois.

# 2013: Received the Medal of Achievement Award from the Portland Police Bureau (for the development and execution of the Justice for Fraud Victims program), Portland, Oregon.

# 2013: Doctoral Studies Grant, awarded $2,925 to support the pursuit of a terminal degree.

# 2012: Doctoral Studies Grant, awarded $6,425 to support the pursuit of a terminal degree.

# 2009: Doctoral Studies Grant, awarded $1,000 to support the pursuit of a terminal degree.

# 2003: Certified Public Accountant, Earned the Certified Public Accountant (CPA) designation through the California State Board of Accountancy.

# 1999: Received the Outstanding Academic Achievement Award Presented by The Wall Street Journal (voted on by the faculty as the best business student), George Fox University

# 1995-1999: Benson Scholar, George Fox University

# MEMBERSHIPS IN ACADEMIC AND PROFESSIONAL SOCIETIES

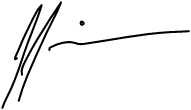
# American Accounting Association (current membership)

# Association of Certified Fraud Examiners (current membership)

I certify under penalty of perjury that: I have a B.S. in George Fox University from George Fox University in 1999. I also obtained a Master of Business Administration from Boise State University in 2007. In 2014, I earned a Doctor of Business Administration major in Accounting from Anderson University. I hold a Certified Public Accountant license with experience in auditing and financial reporting. In 2013, I was recognized with the Medal of Achievement by the Portland Police Bureau for the development of the Justice for Fraud Victims Project. I also received the Best Paper – Pedagogy award for the paper entitled “Justice for Fraud Victims Project: An Accounting Education Innovation,” received at the 2013 Christian Business Faculty Association's annual conference.

I also received several Fortune 500 clients in the high technology, retail, service and regulated utilities sectors. I then served as the finance director for The River Church Community while residing in San Jose, California.

Sincerely,



Dr. Seth Sikkema, DBA, CPA

Professor of Accounting, George Fox University