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Texas A & M University-Central Texas
College of Business Administration
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EDUCATION

Doctor of Business Administration – Accounting (AACSB)
The University of Scranton, Scranton, PA (anticipated completion December 2019)

Doctor of Philosophy Business Administration – Advanced Accounting (ACBSP)
Northcentral University, Prescott, AZ (2015)

Master of Science in Accounting - Taxation
Texas A & M –Commerce, Commerce, Texas (2012)

Master of Science in Human Resource Management
Tarleton State University, Killeen, Texas (2007)

Bachelor of Science in Political Science
Tarleton State University, Killeen, Texas (2005)

Bachelor of Science in History
Excelsior College, Albany, New York (2005)

Associate of Arts in Interdisciplinary Studies; Associate of Applied Science in General Studies
Central Texas College, Killeen, Texas (2003)

DISSERTATION

Title and Abstract:

Effect of a Business Ethics Course on the Moral Reasoning of

Undergraduate Accounting Students

Fraudulent financial business activities have increased, leading to serious effects on the world economy. This wave of fraud has led to increased interest in business ethics and has accentuated the need to examine the ethical education that accounting students are receiving. Although accounting ethics education is delivered through both on-campus classroom settings and online courses, the effectiveness of online accounting ethics courses in strengthening moral reasoning skills among students remained unexplored.

The purpose of this quantitative, quasi-experimental study was to compare the change in moral reasoning among online and on-campus undergraduate accounting students after they completed a junior-level course in business ethics. Participants included 94 online and 64 on-campus undergraduate accounting students in a university in the Southwestern United States selected through random sampling and recruited from a list of students majoring in accounting. Moral reasoning was measured with the Defining Issues Test-2 (DIT-2) before and after the course. For online students, moral reasoning increased significantly, $t(93) = 13.59, p < .001$. For on-campus students, moral reasoning also increased significantly, $t(63) = 10.35, p < .001$. The change in the on-campus group was significantly stronger than the change in the online group, $F(1, 312) = 27.76, p < .001, R^2 = .34, \text{adjusted } R^2 = .33$. The conclusion was that the online mode of delivering ethics courses was associated with a smaller improvement in the moral reasoning of students as compared to on-campus delivery. Integration of ethics courses in the accounting curriculum for online and on-campus accounting students is recommended, with courses given face-to-face when feasible. Future studies should include investigation of the potential effects of demographic factors on the differences between online and on-campus students. In-depth, open-ended, qualitative interviews are also recommended to gain greater insight into the process of learning moral reasoning. Time-series analyses are also recommended to determine which parts of business ethics courses are most effective.

Committee:

Dissertation Chair: Dr. Robert George

RESEARCH INTERESTS

Ethics in Accounting
Auditing
Financial Accounting

RESEARCH ACTIVITY

Publications:

Conference Presentations:

Berrios, J.A., & Fulmore, A. L., (2017). Exploring the Perceived Influence of Ethics Education on Ethical Awareness and Workplace Behavior: An Evaluation of Undergraduate Business Students (AHRD)

Fulmore, A.L., & Berrios, J.A, (2017). Small Business Administration (SBA) Minority Loans: An evaluation of the SBA Lending Practices to African Americans. (NAAAS)

Fulmore, A.L., & Berrios, J.A. (2012). Prevent Financial Fraud in Small Minority Owned Businesses. Baton Rouge, LA: National Association of African American Studies (NAAAS)

Work in Process:

Berrios, J.A., & Fulmore, A.L., Exploring the Perceived Influence of Ethics Education on Ethical Awareness and Workplace Behavior: An Evaluation of Undergraduate Business Students

STATUS: Data Collection stage.

TEACHING INTEREST AND WORK EXPERIENCE

Teaching Interests:

Primary teaching interests include financial accounting; managerial accounting; intermediate accounting I; intermediate accounting II; auditing; accounting ethics; accounting theory; accounting information systems.

Teaching Experience:

As an Assistant Professor (Texas A & M University-Central Texas)

Assistant Professor of Accounting, Texas A&M University-Central Texas - Killeen Texas, (2008-Present)

- ACC 300 Accounting Concepts
- ACC 301 Accounting Spreadsheets
- ACC 302 Cost Accounting
- ACC 303 Intermediate Accounting I
- ACC 303 Intermediate Accounting II
- ACC 307 Writing for Accountants
- ACC 310 Accounting Information Systems
- ACC 401 Financial Accounting
- ACC 505 Accounting Theory
- ACC 540 Ethics in Accounting

Adjunct Accounting Instructor, Central Texas College - Killeen, Texas (2008-Present)

- ACCT 201 Financial Accounting
- ACCT 202 Managerial Accounting

Work Experience:

Bachelor Business Administration (BBA) Program Coordinator, Gatesville Campus
– Gatesville, TX (2009 – Present)

Advisor/Evaluator, Central Texas College – Killeen, TX. (2007 – 2008)

Finance Specialist - United States Army, Fort Hood, Texas (1993 -2001)

SERVICE

Assistant Advisor, Texas A&M University-Central Texas Human Resources
Student Organization, Killeen, Texas

Institutional Review Board Member, Texas A&M University-Central Texas
Institutional Review Board, Killeen, Texas

Off-Campus Academic Development (Gatesville Campus), Texas A&M University-
Central Texas, Killeen, Texas

College of Business Quality Matters Course Reviewer, Texas A&M University-
Central Texas, Killeen, Texas

Search Committee Member for Assistant Professor Human Resources
Management, College of Business Administration, Texas A&M University-Central
Texas, Killeen, Texas

Search Committee Member for Assistant Professor Accounting, College of
Business Administration, Texas A&M University-Central Texas, Killeen, Texas

Search Committee Member for Assistant Professor Accounting, College of
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Administration, Texas A&M University-Central Texas, Killeen, Texas

Search Committee Member for Coordinator for Disability Services, Division of
Student Affairs, Texas A&M University-Central Texas, Killeen, Texas

Search Committee Member for Coordinator for New Student Programs, Division of
Student Affairs, Texas A&M University-Central Texas, Killeen, Texas

Board Member for the Central Texas Black Chamber of Commerce, Killeen, Texas

Board Member for the Texas Black Pages, Killeen, Texas

PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA)

National Association of Black Accountants (NABA)