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Professor of Practice and
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WORK EXPERIENCE

- August 2020 – Present **Professor of Practice**, The Johns Hopkins Carey Business School, Baltimore, MD
- August 2018 – Present **Associate Dean for Faculty Affairs**, The Johns Hopkins Carey Business School, Baltimore, MD
- August 2016 – August 2018 **Academic Program Director**, Flex MBA Program, The Johns Hopkins Carey Business School, Baltimore, MD
- March 2016 – May 2016 **Visiting Scholar**, University of Hamburg, Germany
- August 2015 – August 2020 **Associate Professor of Practice**, The Johns Hopkins Carey Business School, Baltimore, MD
- August 2014 – August 2015 **Assistant Professor of Practice**, The Johns Hopkins Carey Business School, Baltimore, MD
- August 2009 – August 2014 **Assistant Professor**, Towson University, Department of Accounting, Towson, MD
- August 2005 – May 2009 **Graduate Instructor/ Graduate Research Assistant**, Virginia Tech, Department of Accounting and Information Systems, Blacksburg, VA
- March 2004 – August 2005 **Junior Plant Controller**, Campbell's Soup Germany, Luebeck, Germany

EDUCATION

- August 2005 – May 2009 **Virginia Tech**, Blacksburg, VA
Ph.D. in Business (Accounting)
Awarded May 2009.
- August 2002 – December 2003 **Virginia Tech**, Blacksburg, VA
Master's Degree in Accounting and Information Systems
Awarded December 2003.
- August 1999 – July 2002 **Leibniz Akademie**, Hanover, Germany
Betriebswirt (BA)
Awarded August 2002.

HONORS AND DISTINCTIONS

- Dean's Award for Faculty Excellence, Carey Business School (2016, 2017, 2018, 2019)
- AAA 2016 Midyear Meeting Outstanding Case Award of the Management Accounting Section (with James Long, DeWayne Searcy and Brian Vasant)
- 2015 Black & Decker Research Grant
- 2010 College of Business and Economics Summer Research Grant, Towson University
- Clifford A. Cutchins, III Scholarship (2008)
- Konrad W. Kubin Scholarship in Accounting and Information Systems (2007)
- Pauline L. Corn Accounting Scholarship (2006)

RESEARCH ACTIVITIES

Bento, R. F., Mertins, L., White, L. F. (2020). Calculation, principle or bias? Information preference and ethical decision-making. *International Studies of Management & Organization*, 50, 3, 232-252.

Bento, R. F., Mertins, L., White, L. F. (2019). Do Sustainability Measures Matter in Managerial Appraisal and Rewards? *Advances in Public Interest Accounting*, 21, 1-24.

Goedker, K., and L. Mertins (2018). CSR Disclosure and Investor Behavior: A Proposed Framework and Research Agenda. *Behavioral Research in Accounting*, 30(2), 37-53.

Bento, R. F., Mertins, L., White, L. F. (2018). Risk Management and Internal Control: A Study of Management Accounting Practice. *Advances in Management Accounting*, 30, 1-25.

Long, J. H., L. Mertins, L., B. Vasant, B., and D. Searcy (2018). Toomer's Energy Drinks: Fueling Earnings Management? *Issues in Accounting Education*, 33(1), 29-43.

Bento, R. F., L. Mertins, and L. White (2017). Ideology and the Balanced Scorecard: An Empirical Exploration of the Tension Between Shareholder Value Maximization And Corporate Social Responsibility. *Journal of Business Ethics*, 142(4), 769-789.

Mertins, L. and L. White (2016). Presentation Formats, Performance Outcomes and Implications for Performance Evaluations. *Advances in Management Accounting*, 26, 1-34.

Long, J. H., L. Mertins, and B. Vasant (2015). The Effects of Firm-Provided Measure Weightings on Evaluators' Incorporation of Non-Contractible Information. *Journal of Management Accounting Research*, 27(1): 47-62.

Ng, A., L. Mertins, and C. Martin (2015). Winstar Communications: Corporate Fraud and Auditing Procedures. *The CASE Journal*, 11(2): 147-162.

Mertins, L. and L. White (2014). The Impact of Production Variance Presentation Format on Employees' Decision Making. *Advances in Management Accounting*, 23: 149-179.

Mertins, L. and L. White (2014). Can Management Accountants Influence Productivity? The Case of Production Efficiency Variances. *Journal of Corporate Accounting & Finance*, 25(3): 43-50.

Mertins, L. D. Salvador, and J. Long (2013). "The Outcome Effect - A Review and Implications for Future Research." *Journal of Accounting Literature*, 31 (1): 2-30.

Long, J., L. Mertins, and D. Searcy. (2013). IRCS: Valuing Ethics at the Expense of Inventory. *Issues in Accounting Education*, 28(1): 153-172.

Russo, C., L. Mertins, and M. Ray. (2013). Psychological Type and Academic Performance in the Managerial Accounting Course. *Journal of Education for Business*, 88: 1-6.

Martin, C., C. Russo, and L. Mertins. (2013). A Case of Fraud: Phoenix House. *Journal of Business, Industry and Economics*, 18 (Spring 2013): 87-107.

M. Seganish, N. Holter, and L. Mertins. (2013). An Empirical Study of the Introduction of a Code of Civility and its Impact on Student Attitudes toward Civility in the College Classroom. *Academy of Business Research Journal*, 4: 131- 150.

Mertins, L. and J. Long. (2012). The Influence of Information Presentation Order and Evaluation Time Horizon on the Outcome Effect. *Advances in Accounting*, 28: 243-253.

Research Presentations/ Published Proceedings

Bento, R. F., L. Mertins, and L. F. White. "Ethics and Decision Approaches under Conditions of Risk and Uncertainty," presented at the 25th International Vincentian Business Ethics Conference, New York, NY, on October 26th, 2018. Author Only.

Sassen, R., L. Azizi, and L. Mertins. "What are motivations and barriers of US universities to disclose voluntary sustainability information by STARS reports?" presented at Herbsttagung der WK Nachhaltigkeitsmanagement, Augsburg, Germany, October 5th, 2018. Author Only.

Bellora-Bienengraeber, L., L. Mertins, and A. Bassen.. "How Do Presentation Format, Time Pressure, and Visual Attention affect Subjective Performance Evaluation in a Balanced Scorecard Setting—An Eye-Tracking Experiment" presented at the 2018 AAA Annual Meeting, Washington DC, August 7, 2018. Author and Presenter.

Bellora-Bienengraeber, L., L. Mertins, and A. Bassen. "How Much Attention Do Evaluators Pay on CSR Information in a BSC Performance Evaluation and Bonus Allocation Decision - And Does That Matter? An Eye-Tracking Experiment" presented at the 9th Conference on Performance Measurement and Management Control, Nice, France, September 13, 2017. Author only.
2017 AAA Mid- Atlantic Region Meeting, Arlington, VA, May 6, 2017. Author and Presenter.
2017 Management Accounting Section Midyear Meeting, San Juan, PR, January 6, 2017. Author and Presenter.

Bento, R. F., L. Mertins, and L. F. White. "Accountants as Strategic Partners and a Risk Culture Open to Challenges," presented at the 2017 AAA Mid-Atlantic Region Meeting, Arlington, VA, May 6, 2017. Author and Presenter.

Bento, R. F., L. Mertins, and L. F. White. "Risk Management Culture: The Role of Accountants and Skepticism," presented at the Academy of Business Research Conference, New Orleans, LA, March 24, 2017. Author only.

Bento, R. F., L. Mertins, and L. F. White, L. F. "Management Accountants and Risk Management Practices: An Exploratory Study," presented at 3rd AIMA World Conference on Management Accounting Research, Monterey Peninsula, CA, May 20, 2016. Author only.

Long, J. H., L. Mertins, D. Searcy, and B. Vansant. "Tiger Energy Drinks: Fueling Earnings Management?" presented at 2016 Management Accounting Section Meeting: Research and Case Conference, in Dallas, TX, January 9, 2016. Author and Presenter.

Bento, R., L. Mertins, and L. White. "Ideology and the Balanced Scorecard: An Empirical Exploration of the Tension Between Shareholder Value Maximization and Corporate Social

Responsibility," presented at the 20th Annual Ethic Research Symposium (2015 AAA Annual Meeting), in Chicago, IL, August 9, 2015. Author and Presenter.

Bento, R., L. Mertins, and L. White. "Do Sustainability Measures Matter in Managerial Appraisal and Rewards?" presented at the 2015 Management Accounting Section Midyear Meeting, JMAR Conference, in Newport News, CA, January 10th, 2015. Author only.

Long, J. and L. Mertins. "Teaching Cost Management Using a Consulting Project Approach" presented at the 2015 Management Accounting Section Midyear Meeting, Teaching Symposium (Poster), in Newport News, CA, January 10th, 2015. Author and Presenter.

Mertins, L. and L. White. "Presentation Format of Performance Measures and Bias in Performance Evaluations" presented at the 2015 ABO Research Conference (Research Forum) in Philadelphia, PA, October 25, 2014. Author and Presenter.

Bento, R., L. Mertins, and L. White. "Do Sustainability Measures Matter in Managerial Appraisal and Rewards?" presented at the University of Baltimore Research Workshop, October 15, 2014. Author and Presenter.

Mertins, L. "The Effects of Outcome Presentation on Performance Evaluation Ratings", presented at the 2014 AAA Mid-Atlantic Region Meeting, King of Prussia, PA, April 25, 2014. Author and Presenter.

Mertins, L., C. Russo, and C. Martin. "The Impact of Recession on the Business Valuations of Privately Held Companies: An Empirical Analysis," presented at the 2013 AAA Mid-Atlantic Region Meeting, Parsippany, NJ, April 19, 2013. Author and Presenter.

Mertins, L. and L. White. "The Impact of Production Variance Presentation Method on Employees' Working Behavior," presented at the IMA Annual Meeting in Las Vegas, NV, June 25, 2012, and at the 2012 AAA Annual Meeting, Washington DC, August, 8, 2012. Author only.

Mertins, L. and L. White. "The Impact of Production Variance Presentation Method on Employees' Working Behavior," presented at the 2012 AAA Mid-Atlantic Region Meeting, Philadelphia, PA, April 20, 2012. Author and Presenter.

Russo, C., L. Mertins, and C. Martin. "Business Valuation Acquisition Premiums and Tax-Affecting Earnings of Pass-Through Entities," presented at the 2012 AAA Mid-Atlantic Region Meeting, Philadelphia, PA, April 20, 2012. Author only.

Martin, C., C. Russo, and L. Mertins. "A Case of Fraud: Phoenix House." Society of Business, Industry, and Economics (SOBIE), presented at the Annual Academic Conference in Sandestin, FL, April 17-20, 2012. Author only.

Seganish, M., N. Holter, and L. Mertins. "An Empirical Study of the Introduction of a Code of Civility and its Impact on Student Attitudes Toward Civility in the College Classroom," presented at the Academy of Business Research Spring 2012 Conference, New Orleans, LA, March 15, 2012. Author only.

Mertins, L. "The Outcome Effect - An Examination of Memory Related Causes," presented at the 2011 AAA Mid-Atlantic Region Meeting, Baltimore, MD, on April 22, 2011. Author and Presenter.

Mertins, L. "The Impact of the Choice of Performance Evaluation System on the Magnitude of the Outcome Effect," presented at the 2010 Annual AAA Meeting, San Francisco, CA, on August 3, 2010. Author and Presenter.

Mertins, L. "The Impact of the Choice of Performance Evaluation System on the Magnitude of the Outcome Effect," presented at the 2010 AAAMid-Atlantic Region Meeting, Philadelphia, PA, on April 23, 2010. Author and Presenter.

Mertins, L. and D. Salvador. "The Outcome Effect – A Review and Implications for Future Research," presented at the Research Interaction Session at the 2009 AAA Annual Meeting, New York City, NY, August 3rd, 2009. Author and Presenter.

Long, J. and L. Mertins. "Anticipated vs. Unanticipated Time Budget Pressure: The Effects of the Nature of Time Budget Pressure on Audit Quality and Auditor Reporting Behaviors," research proposal presented at the 2008 AAA Southeast Regional Meeting, Birmingham, AL, April 2008. Author and Presenter.

PROFESSIONAL SERVICE

Editorial Board Member: Issues in Accounting Education (2019 – Present)

Editorial Board Member: Advances in Management Accounting (2016 - Present)

AAA Mid-Atlantic Region Coordinator for the Accounting, Behavior and Organizations (ABO) Section (2011- 2020)

Ad-hoc Reviewer for Behavioral Research in Accounting, Advances in Accounting, Advances in Management Accounting, and Issues in Accounting Education.

ADMINISTRATIVE DEVELOPMENT

JHU Leadership Development Program [Influencer] (2017/2018)

JHU Faculty Master Mentor Program (2016)

AACSB Maintenance of Accounting Accreditation Seminar (2012)

COURSES TAUGHT

JHU Carey Business School

Accounting and Financial Reporting

Advanced Financial Accounting

Global Immersion: Finance in Europe

Advanced Accounting (Undergraduate)

Towson University

Principles of Managerial Accounting

Management Accounting I

Management Accounting II

Introduction to Accounting (MBA)

Virginia Tech

Principles of Financial Accounting

Principles of Managerial Accounting

Cost Planning and Control

Personal Computers in Business

PROFESSIONAL CERTIFICATION

Certified Management Accountant

MEMBERSHIPS

American Accounting Association

Institute of Management Accountants