

Paul A. San Miguel, PhD, MBA
Assistant Professor of Accounting
Haworth College of Business – 3261 Schneider Hall
Western Michigan University
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PROFESSIONAL PROFILE:

- Passionate instructor dedicated to teaching students accounting, while providing real world applications to enable students with the opportunity to excel post-graduation in industry.
- Energetic professor whose combination of professional experience and academic knowledge enables the production of both excellent teaching and research.
- Committed researcher focused on extending research in accounting, particularly as it relates to data analytics and big data, focusing firm performance, and how accounting profession is impacted and will change as a consequence.

ACADEMIC PREPARATION:

- **Ph.D. Program in Business Administration**, The University of Texas at San Antonio (UTSA), San Antonio, TX 2011
Concentration: Accounting
Research Interests: 1) Capital markets research in accounting, particularly with respect to data analytics and big data. 2) Accounting Information Systems Pedagogy
Dissertation: “The Association Between Shielding, Equity Compensation, Corporate Governance and R&D Investment.”
Advisor: Jeff Boone
- **M.B.A. Program**, St. Mary’s University, San Antonio, TX 1994 – 1996
- **B.B.A. in Finance**, Texas Christian University, Fort Worth, TX 1988 – 1993

PROFESSIONAL DESIGNATIONS:

2017 Level I Chartered Financial Analyst Candidate, CFA Institute

Teaching Development:

- Data Analytics and Big Data using advanced statistical and analytical software
- Using biometric feedback devices and iClickers to improve student engagement
- Use of Digital Dashboard (Tableau), Population Auditing Software
- Implemented Big Data and Data Analytics Concepts in the classroom
- Western Michigan University New Faculty Development Seminar (Fall/Spring 2010)
- Ditch Your Laptop and Teach With Your iPhone/iPad
- Engaging Accounting Students: Accounting Information Systems

Teaching Interests:

- Accounting Information Systems, Advanced Accounting Information Systems, Principles of Accounting I, Principles of Accounting II

FELLOWSHIPS, GRANTS AND HONORS:

- 2011 to Present **Deans Mini Grant**
Funded by Haworth College of Business (\$500)
- 2009 to Present **Personal Development Grant**
Funded by Haworth College of Business (\$1,000)
- 2014 **Myo Educational Grant**
(\$5,000)
- 2011 **PwC Grant**
Funded by PwC (\$10,000)
- 2011 **International Education Faculty Development Fund**
Haenicke Institute for Global Education (\$1,200)
- 2004 to 2009 **American Institute of Certified Public Accountants (AICPA) Fellowship**
Funded by the AICPA Foundation (\$12,000)
- 2003 to 2008 **KPMG Doctoral Fellowship**
Funded by KPMG Foundation (\$10,000)
- 2006 **Deloitte and Touche – J. Michael Cook/AAA - Doctoral Consortium**
Funded by Deloitte and Touche and J. Michael Cook
- 2004 to 2007 **Hispanic Leadership Program in Agriculture and Natural Resources (HLPANR) Fellowship**
Funded by the United States Department of Agriculture (USDA) (\$90,000)
- 2003 to 2007 **Hispanic Scholarship Fund (HSF) Fellowship**
Funded by Lilly Endowment Inc./New America Alliance Foundation

PROFESSIONAL COMPETENCE:

Assistant Professor, Department of Accounting, Haworth College of Business
Western Michigan University, Kalamazoo, MI (Fall 2009-Present)

Courses taught:

Accounting Information Systems (ACTY 3130: upper-level undergraduate course)		
Spring 2016	2 Sections	Overall Teaching Effectiveness (mean): In Progress
Fall 2015	3 Sections	Overall Teaching Effectiveness (mean): In Progress
Summer 2015	1 Sections	Overall Teaching Effectiveness (mean): 3.3/5.0
Spring 2015	3 Sections	Overall Teaching Effectiveness (mean): 4.2/5.0
Fall 2014	3 Sections	Overall Teaching Effectiveness (mean): 3.9/5.0
Summer 2014	1 Section	Overall Teaching Effectiveness (mean): 5.0/5.0
Spring 2014	2 Sections	Overall Teaching Effectiveness (mean): 3.7/5.0
Fall 2013	3 Sections	Overall Teaching Effectiveness (mean): 3.6/5.0
Summer 2013	1 Section	Overall Teaching Effectiveness (mean): 4.1/5.0
Spring 2013	2 Sections	Overall Teaching Effectiveness (mean): 3.1/5.0
Fall 2012	3 Sections	Overall Teaching Effectiveness (mean): 3.4/5.0
Summer 2012	1 Section	Overall Teaching Effectiveness (mean): 4.4/5.0
Spring 2012	2 Sections	Overall Teaching Effectiveness (mean): 2.7/5.0
Fall 2011	3 Sections	Overall Teaching Effectiveness (mean): 3.7/5.0
Summer 2011	2 Sections	Overall Teaching Effectiveness (mean): 4.2/5.0

Spring 2011	2 Sections	Overall Teaching Effectiveness (mean): 4.0/5.0
Fall 2010	2 Sections	Overall Teaching Effectiveness (mean): 3.4/5.0
Summer 2010	1 Section	Overall Teaching Effectiveness (mean): 4.25/5.0
Spring 2010	2 Sections	Overall Teaching Effectiveness (mean): 4.35/5.0
Fall 2009	2 Sections	Overall Teaching Effectiveness (mean): -----

Special Topics in Accounting III (ACTY 6440: graduate course)

Spring 2016	1 Section	Overall Teaching Effectiveness (mean): In Progress
Spring 2015	1 Section	Overall Teaching Effectiveness (mean): 4.0/5.0
Spring 2014	1 Section	Overall Teaching Effectiveness (mean): 3.8/5.0
Spring 2013	1 Section	Overall Teaching Effectiveness (mean): 3.5/5.0
Spring 2012	1 Section	Overall Teaching Effectiveness (mean): 3.7/5.0
Summer 2012	1 Section	Overall Teaching Effectiveness (mean): 3.0/5.0
Spring 2012	1 Section	Overall Teaching Effectiveness (mean): 3.7/5.0

Managerial Accounting (ACTY 6110: graduate course)

Summer 2015	1 Section	Overall Teaching Effectiveness (mean): 3.7/5.0
Summer 2014	1 Section	Overall Teaching Effectiveness (mean): 4.3/5.0

Principles of Accounting I (ACTY 2100: lower level undergraduate course)

Fall 2011	1 Section	Overall Teaching Effectiveness (mean): 4.1/5.0
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Principles of Accounting II (ACTY 2110: lower level undergraduate course)

Spring 2010	1 Section	Overall Teaching Effectiveness (mean): 4.0/5.0
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Research Assistant, Department of Accounting, College of Business, University of Texas at San Antonio, (Fall 2003 - Summer 2008)

Instructor, Department of Accounting, College of Business, University of Texas at San Antonio, (Fall 2003 - Summer 2008)

Courses Taught:

ACC 2013 Accounting Principles I, Fall 2004-Spring 2005, Spring 2008-Spring 2008
 ACC 2033 Accounting Principles II, Fall 2005, Fall 2007, Summer 2008, Fall 2008
 ACC 3113 Accounting Information Systems, Fall 2006 – Fall 2008

Instructor, Department of Accounting, H-E-B School of Business and Administration , Incarnate Word University, (Fall 2009 – Spring 2010)

Courses Taught:

ACC 4133 Intermediate Accounting, Spring 2009
 ACC 6013 International Accounting, Spring 2009
 ACC 6133 Advanced Accounting, Fall 2008

PROFESSIONAL EXPERIENCE:

Director of Strategic Planning, Corporate Finance

SBC Communications, Inc. San Antonio, TX 2000-2003

Responsible for creating ad-hoc financial models, three-year business plans and ten-year valuation models for business units within SBC covering Southwestern Bell, Ameritech and PacBell totaling \$20 billion in revenues and expenses. Created presentations summarizing the financials, key business drivers and sensitivities of the business plan and valuation model.

Presented ten-year valuation and three-year business plan to executive level managers.

Responsible for analyzing budget submissions by business units. Coordinated budgetary objectives with business units based on the business plan. Developed, analyzed and presented presentations and reports for key business financial and operational drivers, and new projects.

Presented reports explaining variations in monthly actuals to budget to executive management.

Manager of Corporate Finance

SBC Communications, Inc. Mexico City, MX 1999-2000

Responsible for developing, updating and modifying the Telmex business planning model used to support key business and investment decisions for SBCI-Mexico, including collection and analysis of key business driver data. Coordination and preparation of the SBCI-Mexico three year business plan and 10 year valuation model. Developed, analyzed and presented reports on various financial and operational issues affecting Telmex and SBCI-Mexico. Prepared and presented materials used by CFO and President to explain business issues.

Manager-Leadership Development Program

SBC Communications, Inc. Austin, TX & St. Louis, MO 1997-1999

Named Project Lead responsible for managing and coordinating the transition of 108 Fortune 500 companies into the Global Account Center. Assembled team of key personnel to review existing methodologies for improving transition process. Developed, documented and implemented a list of mandatory procedures to transition customers within a shortened time frame. Coordinated cross-departmentally with Marketing, Operations and IT to ensure transparency to customers. Presented progress reports, key issues and recommendations to executive management on a weekly basis. Succeeded in transitioning all 108 customers prior to deadlines. Improved procedures from several months to a few weeks with fewer personnel.

Dealer Marketing

Capital Group, American Funds, Inc. San Antonio, TX 1994-1997

Responsible for staffing and coordinating daily activities for employees nationwide. Presented staffing decisions and reports to upper management. Developed staffing models to forecast personnel requirements based on call volume trends using statistical models. Trained associates in international economics. Monitored economic and market data to explain effects on proprietary funds. Acted as marketing liaison between fund managers and registered representatives. Developed marketing strategies for registered representatives. Provided technical support for retirement plans.

PROFESSIONAL RECOGNITION:

Refereed Publications:

San Miguel, Paul A. , "The Association Between Shielding, Equity Compensation, Corporate Governance and R&D Investment," Oil, Gas & Energy Quarterly, December 2014. 63-2

“Learning Continuance of Accounting Information Systems – An Expectation-Confirmation Perspective”, Kuanchin Chen and **Paul San Miguel**. International Journal of Information Systems and Change Management (2012), Vol 5, No 4. p 335.

“Arab American Entrepreneurship in Detroit, Michigan”, Ola Smith, Roger Tang and **Paul San Miguel**. American Journal of Business (2012), Vol. 27, pp 58-78.

“Should We Audit the Fed?”, Ola Smith, **Paul San Miguel**. The Journal of Corporate Accounting and Finance (2010), September/October 2010, pp 53-58.

“Stock Market Reaction to Domestic Outsourcing Announcements by U.S. Based Client and Vendor Firms “, Thomas F Madison, **Paul San Miguel**, Prasad Padmanabhan. Journal of Information Technology Case and Application Research. Marietta: 2006. Vol. 8, Iss. 4; p. 6 (19 pages).

Refereed Proceedings/Conference Presentations

San Miguel, Paul A., "Sustainable Accounting Information Systems: Data Governance and Data Quality," September 2014, Global Business Sustainability Conference, University Center, MI.

San Miguel, Paul A., "The Association Between Shielding, Equity Compensation, Corporate Governance and R&D Investment," Southwest Regional Conference, Dallas, TX (March 2014)

“Learning Continuance of Accounting Information Systems – An Expectation-Confirmation Perspective”, Kuanchin Chen and **Paul San Miguel**.
Presented at the 2011 Decision Sciences Institute Conference, Boston, MA (Fall 2011)

“The Association Between Shielding, Equity Compensation, Corporate Governance and R&D Investment.” Paul San Miguel
Submitted to the 2013 AAA Southwest Regional Conference, Albuquerque, NM (Spring 2013)

Presented at the 2011 ADSA Conference, Chicago, IL (Fall 2011)

Presented at the 2009 Accounting Doctoral Student Association Conference, New York, NY (Fall 2010).

“An Event Study of the Stock Market Reaction to Domestic Outsourcing Announcements by U.S. Based Firms”
Presented at the 2005 Outsourcing Conference, San Antonio, TX (October 2005).

Work-In-Process Papers:

“Big Data and Big Data Analytics and the Impact on Decision Making Performance” **Paul San Miguel**

“Investigating the Role of Student Satisfaction, Attitude, and Technology on Engagement and Performance in Accounting Information Systems.” **Paul San Miguel** and Kuanchin Chen

"Sustainable Accounting Information Systems: Data Governance and Data Quality." **Paul San Miguel**

“Implementation of Data Governance and the Impact on Firm Performance.” **Paul San Miguel**

“The Earnings Management and the Political Cost Hypothesis.” **Paul San Miguel**

Research Interests:

- Big Data and Big Data Business Analytics and the impact on decision making processes and firm performance
- Examining the association between executive compensation and measures of firm performance.
- Increasing Accounting Student Interest and Engagement in Accounting Information Systems.
- Increasing the understanding of how accounting information impacts markets, investors and the public.
- Developing research addressing how accounting and business impact important societal issues ranging from economic to the environment.

SERVICE:

University Service:

- Graduate Student Travel Grant Review Committee (Fall 2013 – Present)
- Member, Grade and Program Dismissal Appeals Committee (Fall 2010 - Present)
- Member, Academic Integrity Committee (Fall 2014 - Present)
- Member, IAPP Brazil (Fall 2012-Fall 2013)
- Presenter, TrueCrypt Workshop, HCOB (Summer 2011)
- WMU – United Way (Fall 2009)
- Attended Events numerous with Students, Firms, Parent, Faculty and Staff Mixers, Events, Ceremonies, University Matriculation and Graduation Ceremonies.

College Service:

- Member, Technology and Learning Committee (Fall 2014-Present)
- Observer, Medallion Scholarship Program (Spring 2012)
- Member, Undergraduate Learning Objective and Assessment Committee (Fall 2011 – Spring 2012)

- Member, Graduate Learning Objective and Assessment Committee (Fall 2011- Spring 2012)
- Member, International Business Education Committee (Fall 2010 – Fall 2013)
- Member, Faculty Governance Committee (Fall 2011 – Fall 2013)
- Member, Graduate Program Council (Fall 2010 – Fall 2013)
- Member, Career Services Faculty Advisory Committee (Fall 2010)

Department Service:

- Faculty Advisor, Beta Alpha Psi (Spring 2012 – Summer 2012, Spring 2014 - Present)
- Member, Textbook Selection Committee (Spring 2010)
- Member, New Faculty Search Committee (Summer 2010 Fall 2010, Summer 2011, Fall 2011, Fall 2014, Fall 2015)
- PhD Project - Accounting Doctoral Student Association Planning Committee 2007-2010

Professional Affiliations:

- Chartered Financial Analysts Society of West Michigan
- American Accounting Association
- Financial Accounting and Reporting Section (American Accounting Association)
- KPMG Accounting Doctoral Student Association

Community Service:

- 12 Street Elementary PTA
- West Middle School PTA
- Suzuki Academy of Music – Board of Directors
- Suzuki Academy of Music - Fundraising

Other Relevant Skills:

Fully Bilingual: English and Spanish