

Joyce Njoroge, Ph.D.
Associate Professor of Accounting
Drake University

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Education

- **Ph.D. in Accounting**, Washington State University
 - Dissertation: *Comparing the Association Between Cumulative Abnormal Returns and Unexpected Earnings for Firms with Different Types of Investors.*
 - **Master of Accountancy (MAcc)**, Washington State University
 - **Bachelor of Commerce (BCom)**, University of Nairobi, Kenya
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Academic Employment

- **Associate Professor of Accounting**, Drake University (2006-present)
 - **Assistant Professor of Accounting**, Drake University (2000-2005)
 - **Graduate Teaching and Research Assistant**, Washington State University (1995-2000)
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Research Interests

- Government and Not-for-Profit Accounting
 - Institutional investors
 - Education technology
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Publications

Refereed Articles

- Infrastructure Reporting Under GASB 34's Modified Approach: A Focus on Asset Management Systems and Condition Benchmarks, *Journal of Accounting, Business, and Management*, 2027, Vol. 34, Issue 1 (forthcoming)
- GASB 67 and GASB 68: A Literature Review of Pension Liability Measurement and Disclosure. *Journal of Accounting, Ethics & Public Policy*, 2024, Vol. 25, No. 2. (with Lori Solsma)
- A Review of GASB No. 34. *Journal of Public Budgeting, Accounting & Financial Management*, 2024, Vol. 36, No. 2, pp. 125–145. (with Lori Solsma and Kent Hu)
- The City of Casey: A Blazing Fraud. *Journal of Accounting Forensic Research*, 2021, Vol. 6 (1), (with Lori Solsma and Patrick Heaston)
- The Efficacy of Online Homework Systems in Introductory Financial and Managerial Accounting Courses. *The Accounting Educators' Journal*, 2018, Vol. XXXVIII, (with Lori Solsma and Geoffrey Bartlett)
- Business Students' Computer Self-Efficacy, Preferences, and Benefits: A 10-Year Comparison. *Journal of Learning in Higher Education*, 13(2), pp. 1-10, Fall 2017. (with Susan Clayton, Diana Reed, and Inchul Suh)
- Acceptability of Social Media Use in Out-of-Class Faculty-Student Engagement. *International Journal of Cyber Ethics in Education*, 4(2), pp. 21-38, 2016. (with Diana Reed, Inchul Suh, and Troy Strader)
- Consumer Patronage and Willingness-to-Pay at Different Levels of Restaurant Attributes: A Study from Kenya. *Research in Hospitality Management*, 5(2), pp. 171-180, 2015. (with David Njine, Haragopal Parsa, Rahul Parsa, and Jean-Pierre Van der Rest)
- Instructor Perceptions of Web Technology Feature and Instructional Task Fit. *International Journal of Web-Based Learning and Teaching Technologies*, 10(3), pp. 52–65, 2025. (with Troy Strader, Diana Reed, and Inchul Suh)
- Lease Accounting IASB & FASB Convergence Project: Two Exposure Drafts. *International Research Journal of Applied Finance*, Spring 2014. (with Lori Solsma)
- Identifying Facets of Technology Satisfaction: Measure Development and Application. *Journal of Learning in Higher Education*, 2012. (with Andrew Norman, Diana Reed, and Inchul Suh)
- Emotional Intelligence: The Role of Accounting Education and Work Experience. *Issues in Accounting Education*, 26(2), pp. 267-286, 2011. (with Gail Cook, Darlene Bay, Beth Visser, and Jean Myburgh)
- Learning Styles, Performance, and Attitude Towards Technology: Focus on Business Students. *Journal of College Teaching & Learning*, 3(5), pp. 47-60, 2006. (with Jimmy Senteza and Inchul Suh)
- Earnings Management: Do Large Investors Care? *Financial Decisions Journal*, 17(3), pp. 1-16, 2005. (with Jimmy Senteza and Susan Gill)
- Gender Orientation, Success, and Job Satisfaction in Accounting Academia. *Advances in Public Interest Accounting Journal*, Vol. 8, pp. 1-20, 2001. (with Darlene Bay and Mary Allen)

Book Chapters

- Njoroge, J. (2017). Chapter 14: Income Taxes and Financial Accounting. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (9th ed., pp. 411-436). Sage Publications.
 - Njoroge, J. (2017). Chapter 16: Leases. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (9th ed., pp. 497-516). Sage Publications.
 - Njoroge, J. (2013). Chapter 16: Leases. In *Accounting Theory: Conceptual Issues in a Political and Economic Environment* (8th ed., pp. 681-728). Sage Publications.
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Presentations and Published Proceedings

- *Infrastructure Reporting Under GASB 34's Modified Approach: A Focus on Asset Management Systems and Condition Benchmarks*. Presented at the International Academy of Business & Public Administration Disciplines(IABPAD) Conference, Las Vegas, NV, October 2025
- *Infrastructure Reporting Under GASB 34's Modified Approach: A Focus on Asset Management Systems and Condition Benchmarks*. Presented at the Academy of Business Research (ARB) Conference, New York, NY, June 2025
- *City of Casey: A Blazing Fraud*. Presented at the Joint Meeting of the Academic Business World International Conference & the International Conference on Learning and Administration in Higher Education, 2017 (with Lori Solsma and Patrick Heaston).
- *City of Casey: A Blazing Fraud*. Proceedings of the American Accounting Association's Annual Meeting, New York (with Lori Solsma and Patrick Heaston).
- *The Efficacy of Online Homework Management Systems in Introductory Financial Accounting Courses*. Proceedings of the American Accounting Association Annual Meeting, August 8-12, 2016 (with Lori Solsma and Geoffrey Bartlett).
- *Identifying Facets of Technology Satisfaction: Measure Development and Application*. Presented at the International Conference on Learning and Administration in Higher Education, 2012 (with Andrew Norman, Diana Reed, and Inchul Suh).
- *Cash Fraud by Employees in Local Government*. Proceedings of the American Accounting Association Midwest Regional Meeting, March 25-27, 2004: 65 (with David Norris).
- *Earnings Management: Do Large Investors Care?* Proceedings of the American Accounting Association Midwest Regional Meeting, April 10-12, 2003: 46 (with Jimmy Senteza and Susan Gill).
- *Gender and Its Relationship to Role Conflict and Role Overload in Accounting Academia*. Proceedings of the AAA Midwest Regional Meeting, April 11-13, 2002: 56 (with Darlene Bay and Mary Allen).
- *Differentiation of Four Characteristic Types: Effects on Job Satisfaction and Success in Accounting*. Presented at the Northwestern Accounting Research Group seminar, 1997 (with Darlene Bay and Mary Allen)

- *Gender Orientation, Success, and Job Satisfaction in Accounting Academia*. Newsletter of the Gender Issues in Accounting of the American Accounting Association, 1999 (with Darlene Bay and Mary Allen).
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Book Review

- Spiceland, David, James Sepe, Mark Nelson, and Lawrence Tomassini. (2008). *Intermediate Accounting* (5th edition), McGraw-Hill.
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Teaching

Courses Taught:

- Accounting 165: Financial Accounting I
 - Accounting 166: Financial Accounting II
 - Accounting 168: Accounting for Government and Not-for-Profit
 - Accounting 41: Introduction to Financial Accounting
 - Accounting 42: Introduction to Managerial Accounting
 - Accounting 80: Accounting Information Systems
 - Accounting 210: Accounting for Government and Not-for-Profit (graduate)
 - MBA 242: Evaluating Organizational Performance (graduate)
 - Accounting 200: Introduction to Financial Reporting (graduate)
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Professional Service

- MBA Director, 2026-
- Faculty Senate Committee, 2025-
- CBPA Undergraduate Curriculum Committee, 2023-2025
- Faculty Mentor Advisors Steering Committee, 2023
- Faculty Senate Academic Freedom & Tenure, Member, 2022-2025
- Faculty Senate Academic Freedom & Tenure, Alternate Member, 2018-2022
- Crew Mentor, 2018-2022
- CBPA Undergraduate Curriculum Committee, 2015-2019
- CBPA Academic Integrity Committee, 2013-2019
- Beta Alpha Psi (BAP), Faculty Co-Advisor, 2016-2020
- Accounting Lab Supervisor, 2008-present
- Beta Alpha Psi (BAP), Faculty Advisor, 2002-2014
- Student Advisor, 2001-present
- Drake University's Institutional Review Board (IRB) Committee Member, 2007-2010
- National Alumni Scholarship, Selection Committee, 2003-2006
- Actuarial Science Camp Presenter, Summer 2012

- Search Committee for Various Faculty Positions
 - Accounting and Finance Career Fair, Co-Coordinator, 2005-2007
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Workshops and Professional Development Activities

- Meeting of the Academic Business World International Conference, 2016
 - AAA Annual Meeting, multiple years
 - AAA Regional Meetings, multiple years
 - Drake Learning Symposium, 2013
 - University of Iowa, Accounting Summit, 2010
 - Drake University School of Accounting and FEI Annual Lecture Series, 2002-2017
 - Beta Alpha Psi Faculty Advisor Workshop, multiple years
 - Deloitte Trueblood Seminar for Professors, 2008
 - Business Ethics Workshop, 2007
 - Arthur Andersen New Accounting Faculty Consortium, 2001
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Honors and Awards

- Madelyn M. Levitt, Teacher of the Year Award |Drake University| 2024
 - Nominated for “Undergraduate Teacher of the Year Award, College of Business and Public Administration, Drake University, 2004 and 2005
 - Awarded Summer Research Grant, College of Business and Public Administration, Drake University, Summer 2002 and 2003
 - Honored by the Graduate and Professional Students Association (GPSA) at Washington State University for excellence in research, April 1997
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Affiliations

- American Accounting Association
- Beta Gamma Sigma, International Honor Society for Business
- Beta Alpha Psi, Accounting Honor Society