

## Edward N. Gamble

University of Vermont, Grossman School of Business

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### EDUCATION

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**Lancaster University, Management School, England**

PhD (Management and Performance Measurement emphasis), 2013

**Villanova University, Charles Widger School of Law, USA**

Master of Taxation (State and Local Taxation emphasis), 2018

**University College Dublin, Smurfit Graduate School of Business, Ireland**

Masters of Business Administration (Accounting emphasis), 2004

**McMaster University, Degroote School of Business, Canada**

Bachelor of Commerce (Accounting and Finance emphasis), 2002

### CERTIFICATION

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**Canadian Institute of Chartered Accountants, Canada**

Chartered Professional Accountant (CPA), 2013

### EMPLOYMENT

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**University of Vermont, Grossman School of Business, USA**

Assistant Professor of Accounting (2021-present) – reappointed in 2023

**Montana State University, Jake Jabs College of Business & Entrepreneurship, USA**

Associate Professor of Accounting (2019-2021) – tenured in 2019

Assistant Professor of Accounting (2013-2019) – reappointed in 2015

**Initiative for Regulation and Applied Economic Analysis, USA**

Research Fellow in Economics (2019-2021)

### BOOK

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[1] From narrow-blinded to open minded: An alternative approach for improved decision making.

**Greenleaf Book Group**. *Expected release date September 2024*

### PUBLICATIONS

**Summary:** Google Citations 742; H-index 13; i10-index 14

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**Research Focus.** I research accountability to improve environmental and economic inequalities.

[20] Dishing up morality: How chefs account for gratuity. (with Shehryar, Gamble, and Hall).

**Journal of Business Ethics**, (2024).

- *Paper objective:* to present the moral justifications, accountability features, and unintended consequences of the tip culture in the USA.

[19] When given two choices, take both! Social impact assessment in social entrepreneurship.

(with Muñoz). **Entrepreneurship & Regional Development**, (2024).

- *Paper objective:* to examine the construction of arguments as entrepreneurs engage with social impact accounting.

- [18] Dodd-Frank’s impact on community-bank investment models: A Bayesian structural time series analysis (with Caton, Lee, and Kerins), **Accounting and Finance**, 63 (2023).  
 • *Paper objective*: to understand the impact of US regulation on small businesses and communities.
- [17] Pulling back the curtain of environmental accountability: How boundaries shape environmental identities in the ski industry (with Caton), **Accounting, Auditing and Accountability Journal**, 36 (2023).  
 • *Paper objective*: to explain environmental accountability approaches that are used by ski resorts.
- [16] Is it time to clean up US tax-exempt nonprofit reporting? (with Muñoz and Fox), **Sustainability Accounting, Management and Policy Journal**, 14 (2022).  
 • *Paper objective*: to present an alternative way of reporting and disclosure within US tax-exempt nonprofits.
- [15] Two sides of the same coin: An opportunity to refocus (un)ethical analysis (with Christensen), **Business Ethics, Environment & Responsibility**, 31 (2022)  
 • *Paper objective*: to describe a new methodological approach for governance and accountability scholarship.
- [14] Impact measurement in an emerging social sector: Four novel approaches (with Muñoz and Beer), **Academy of Management Discoveries**, 8 (2022).  
 • *Paper objective*: to explore social impact measurement approaches in the early stages of formalizing accounting systems.
- [13] When tax-exempt nonprofits detract value from society (with Muñoz), **Academy of Management Perspectives**, 36 (2022).  
 • *Paper objective*: to identify the conditions under which the costs of nonprofit tax-exemptions exceed the benefits.  
 • Finalist for the **best paper of the year** award at the Academy of Management Conference.
- [12] When tax incentives slow down positive change in social impact ecosystems and what we can do about it (with Muñoz), **Journal of Business Venturing Insights**, 16 (2021).  
 • *Paper objective*: to offer a framework for spotting and acting upon the dark side of tax exemptions in social impact ecosystems.
- [11] Business model innovation as a window into adaptive tensions: Five paths on the B Corp journey (with Moroz), **Journal of Business Research**, 125 (2021).  
 • *Paper objective*: to explore the varying pathways and certification motivations of the B Corporation social and environmental audit.
- [10] Problems with crisis intervention: When the government wants to restrain big banks but punishes small businesses instead (with Caton, Aujogue and Lee), **Journal of Business Venturing Insights**, 14 (2020).  
 • *Paper objective*: to demonstrate the impacts of regulation, using a new synthetic control methodology, in a community bank setting.
- [9] Measuring the integration of social and environmental missions in hybrids (with Parker and Moroz), **Journal of Business Ethics**, 167 (2020).  
 • *Paper objective*: to introduce a new typology and associated measure of economic and non-economic integration for hybrid organizations, beyond that of social and environmental audit scores.
- [8] Expanding strategic opportunities in nonprofits: Mapping the interdependencies of critical performance variables (with Thorsen and Black), **Nonprofit and Voluntary Sector Quarterly**, 48 (2019).  
 • *Paper objective*: to demonstrate an approach for managing critical performance variables in situations where nonprofits are experiencing competing financial and social constraints.
- [7] Certified B corporations and the growth penalty (with Parker, Moroz and Branzei), **Academy of Management Discoveries**, 51 (2019).  
 • *Paper objective*: to empirically examine how audited social and environmental scores of certifying firms impact growth rates.
- [6] Going pro-social: Extending the individual-venture nexus to the collective level (with Parker, Moroz and Branzei), **Journal of Business Venturing**, 33 (2018).  
 • *Paper objective*: to abductively derive a framework that shows how stretching or compressing social distance can transform initial opportunities into occasions for reducing social and economic inequality.

- [5] ‘Bang for buck’ in microfinance: Wellbeing mentorship or business education? **Journal of Business Venturing Insights**, 9 (2018).  
 • *Paper objective*: to present the financial and non-financial results of a microfinance randomized control trial in Uganda.
- [4] Imprinting with purpose: New pro-social opportunities and B Corp certification (with Parker, Moroz and Branzei), **Journal of Business Venturing**, 33 (2018).  
 • *Paper objective*: to highlight research focused on audited certification and to present a framework for superseding commerce.
- [3] Spiritually informed not-for-profit performance measurement (with Beer), **Journal of Business Ethics**, 141 (2017).  
 • *Paper objective*: to examine the links between spirituality practices and not-for-profit performance measurement.
- [2] The case for competition: learning about evidence-based management through case competition (with Jelley), **Academy of Management Learning & Education**, 13 (2014).  
 • *Paper objective*: to demonstrate how evidence-based management competitions can improve institutional performance outcomes.
- [1] Unpacking not-for-profit performance (with Moroz), **Journal of Social Entrepreneurship**, 5 (2014).  
 • *Paper objective*: to develop a conceptual framework for understanding high growth not-for-profits.

## CURRENT RESEARCH PROJECTS

Summary: 10 ongoing projects

- [10] Can tax policy choice architecture motivate positive climate change actions?
- [9] Payment Protection Program: Accountability failure during crisis.
- [8] Crafting accountability: Unraveling the micro-foundations of responsibility.
- [7] The non-counting of biodiversity for sustainable outcomes.
- [6] Social and environmental audits and heterogeneity of B Corporations.
- [5] Perspective taking: How is social impact measurement is perceived in Nepal?
- [4] Mapping the journeys of impact and measurement of social enterprises in Chile.
- [3] Property tax policy choice architecture and taxpayer support.
- [2] Perceptions of tax revenue and expenses for sustainable growth.
- [1] Randomized control trials in Nepal.

## COURSES TAUGHT AND EVALUATIONS

Summary: Average student evaluation 4.9/5

Overall Rating Scale: 5=Excellent, 0=Unacceptable (total students taught > 1200)

Accounting Ethics and Research (4.8)

Financial Accounting (5.0)

Income Tax (4.9)

Case Competitions (4.9)

Cost Accounting (4.8)

Strategy (4.8)

Managerial Accounting (4.9)

Corporate Reporting (4.9)

## TEACHING CASE PUBLICATIONS

Summary: 9 case publications

Case usage statistics (as of Aug 2022): 27,445

- [9] Combating the Trafficking of Girls in Nepal: The Journey of a Family Social Enterprise, 2022.
  - *SAGE Business Cases (July 2021)*. with Sharma, P., Venugopal, S., and Szacilo
- [8] West Paw Design: B Corp Certification and Growth, 2016.
  - *Ivey Publishing*, 9B16M193 and 8B16M193. with Moroz, Parker, Art and Goodie.
- [7] Cameco Corporation: Partnering with Aboriginal Communities, 2015.
  - *Ivey Publishing*, 9B15M050 and 8B15M050. with Moroz and Parker.
- [6] Neechie Gear: Pivoting in an Aboriginal Start-up, 2015.
  - *Ivey Publishing*, 9B15M049 and 8B15M049. with Moroz and Parker.
- [5] Growing TenTree: Social Enterprise, Social Media, and Environmental Sustainability, 2014.
  - *Ivey Publishing*, 9B14M030 and TN 8B14M030. with Moroz and Parker.
  - Also reprinted in a textbook: “*Textile and Apparel Industry: Casebook I*”, authored by Xiaokang Zhao and Paul W Beamish. 2018.
- [4] Entrepreneurial Leadership at Maritime Bus, 2014.
  - *Ivey Publishing*, 9B14C037 and TN8B14C037. with Parker and Moroz.
- [3] Beanz versus Starbucks: Personality in a Cup, 2012.
  - *Ivey Publishing*, 9B12M051 and TN8B12M051. with Moroz, Thornhill and Beer.
- [2] United Church Housing Corporation, 2012.
  - *Ivey Publishing*, 9B12M061 and TN8B12M061. with Moroz, Thornhill and Mayne.
- [1] Canadian Police Knowledge Network, 2012.
  - *Ivey Publishing*, 9B12M046 and TN8B12M046. with Thornhill, Moroz and MacVane.

## AWARDS

- Faculty Member of the Year Award, Grossman School of Business, University of Vermont (2023)
- University Excellence in Teaching Award nominee, University of Vermont (2023, 2024)
- Finalist for best article of the year award, Academy of Management Perspectives journal (2022)
- Outstanding Researcher Award (JJCBE), Montana State University (2019)
- Harold and Reta Haynes Superior Teaching & Research Award, Montana State University (2019)
- Outstanding Accounting Educator of the Year, Montana Society of CPAs (2018)
- Scott and Barbara Heck Faculty Scholar Award, Montana State University (2018)
- Dean’s Outstanding Researcher Award, Montana State University (2015)
- Faculty Mentor Award for Student Case Competitions (23 top 3 finishes)

## GRANT FUNDING

Summary: \$280,000 of grant funding

University of Vermont, Gund Foundation, & UVM Office of Research (2024)

- To investigate social and environmental audits of B Corps.

Grossman School of Business Grant, University of Vermont (2023)

- To investigate behavioral nudges for the purpose of increasing property tax sovereignty.

Office of Research Express Grant, University of Vermont (2021)

- To investigate impact measurement in Nepal

**Faculty Excellence Grant, Montana State University (2021)**

- To investigate perceived tax fairness of Gig economy taxpayers.

**Initiative for Regulation and Applied Economic Analysis (2020)**

- To collect data on the impacts of regulation on the financial health of Montana ski resorts.

**Doris Woods Endowment for Data Analytics (2020)**

- To study data analytics in accounting.

**Center for American Indian and Rural Health Equity (2020)**

- To study impact measurement ecosystems within Montana.

**Initiative for Regulation and Applied Economic Analysis (2020)**

- To organize a conference on the impacts of finance and accounting regulations.

**Initiative for Regulation and Applied Economic Analysis (2019)**

- To examine the economic effects of rural banking regulations.

**Initiative for Regulation and Applied Economic Analysis (2018)**

- To examine the economic effects of accounting regulations on new ventures.
- To study the economic effects of voluntary certification on firm performance.

**Center for Regulation and Applied Economic Analysis (2017)**

- To investigate the economic effects of nonprofit taxation policy in the USA.
- To examine the economic effects of accounting regulations on bank performance.

**Faculty Excellence Grant, Montana State University (2017)**

- To investigate the repeal of nonprofit tax-exempt status.

**Social Sciences Humanities Research Council (2016)**

- A connection grant for knowledge mobilization of prosocial scholarship.

**Faculty Excellence Grant, Montana State University (2016)**

- To develop accounting controls that combat fraud in social ventures.

**Ivey-Hill Grant (2012-2015)**

- To research entrepreneurial business practices for case study publications.

**Salama SHIELD Foundation Grant (2014)**

- To explore various microfinance delivery approaches in Uganda, Africa.

**Canadian International Development Agency (2012)**

- To audit funded partners and to assist with business accounting practices in Kenya, Africa.

**Embassy of Canada Grant (2012)**

- To develop trade relations between Canada and the USA accountants.

**CONFERENCES AND PRESENTATIONS**

\* Award winner

\*\* Award nominee

\*\*\* Co-organizer of the conference

<sup>ⓧ</sup> Attendee only

**2024:** Durham University Business School (Apr); Boise State University, College of Business and Economics (Apr); Behavioral Tax Symposium: Washington, DC (Jun)

**2023:** American Tax Association Midyear Conference: Washington, DC (Feb); Babson Conference: Boston (Jun); Critical Perspectives on Accounting Conference: Bogotá, Colombia (Jul); Academy of Management Conference: Boston (Aug)<sup>ⓧ\*</sup>; American Accounting Association Annual Meeting: Denver (Aug)<sup>ⓧ</sup>; Washington and Lee University: Virginia (Sept)

- 2021:** University of Vermont, Grossman School of Business: Vermont (Feb); Stockholm School of Economics: Sweden (Apr)
- 2020:** American Tax Association Conference: Texas (Feb)<sup>‡</sup>; Academy of Management Perspectives Conference on Finance and Accounting Regulation: Montana (Apr) Postponed due to Covid 19<sup>\*\*\*</sup>; University of Nevada Las Vegas: Nevada (Aug) Postponed due to Covid 19
- 2019:** USASBE: Florida (Jan); American Tax Association Conference: Washington, DC (Feb)<sup>‡</sup>; Universidad del Desarrollo: Santiago (Mar); University College Dublin: Ireland (May); University of Cork: Ireland (May); Behavioral Tax Symposium: Washington, DC (Jun); Ad Astra Fellowship, Ireland (Jun); European Group for Organizational Studies: Edinburgh (Jul)
- 2018:** Sustainability, Ethics, and Entrepreneurship Conference: Washington (Mar); Universidad del Desarrollo: Santiago (May); European Group for Organizational Studies: Tallinn (Jul)
- 2017:** Social Entrepreneurship Conference: Boston (Nov); Annual Global B Corporation Academic Community Roundtable: Toronto (Oct); American Accounting Association Annual Meeting: San Diego (Aug); Alliance for Research on Corporate Sustainability: Rotterdam (Jun); Journal of Business Venturing Conference on Prosocial Organizing: London (Feb)<sup>\*\*\*</sup>
- 2016:** Academy of Management: Anaheim (Aug); CSR Research Conference: Tacoma (Jul); American Accounting Association Western Regional Meeting: Seattle (May); Sustainability, Ethics and Entrepreneurship Conference: Denver (May)<sup>\*\*</sup>
- 2015:** Informs: Pennsylvania (Nov); Academy of Management: British Columbia (Aug)<sup>\*</sup>
- 2014:** BCERC: London (Jun); ICSB: Dublin (Jun); European Accounting Association Annual Congress: Tallinn (May); American Accounting Association New Faculty Consortium: Washington (Feb)
- 2013:** Montana State University: Montana (May); Simon Fraser University: British Columbia (Feb)
- 2012:** Texas A&M: College Station (Dec)<sup>\*</sup>; USASBE: New Orleans (Jan)<sup>\*</sup>

## MEMBERSHIP AND SERVICE

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### The Accounting Profession:

Chartered Professional Accountant (CPA), Canada, 2013-present  
The Institute of Management Accountants (CMA), USA, 2023  
The American Accounting Association (Member), 2013-present  
Director of the Volunteer Income Tax Assistance Program (Montana State), 2017-2021

### The Scholarly Community:

Business Ethics, the Environment & Responsibility (Associate Editor), 2022-present  
Academy of Management Discoveries (Editorial Review Board), 2021-present  
The American Accounting Association (Reviewer), 2013-present  
Journal of the American Tax Association (Reviewer), 2019-present  
Journal of Business Ethics (Reviewer), 2016-present  
Journal of Business Research (Reviewer), 2023-present  
Academy of Management Perspectives (Reviewer), 2016-present

Academy of Management Discoveries (Reviewer), 2019-present  
Journal of Business Venturing (Reviewer and Special issue co-editor), 2015-present  
Entrepreneurship, Theory & Practice (Reviewer), 2020-present  
Sustainability Accounting, Management and Policy Journal (Reviewer), 2021-present  
Accounting Education (Reviewer), 2021-present  
American Sociological Review (Reviewer), 2021-present

**The University Community:**

Honors Day Committee (University of Vermont), 2023  
Master of Professional Accountancy Curricula Committee (University of Vermont), 2023  
Graduate Studies Committee (University of Vermont), 2021-present  
Retention, Tenure and Promotion Committee (Montana State), 2020-2023  
Accounting Faculty Search Committee (Montana State), 2015-2017, 2019-2021  
Scholarship Committee (Montana State), 2014-2016  
Master of Professional Accountancy Curricula Committee (Montana State), 2014-2016