

Curriculum Vitae

Kurt Schobel, MBA, FCPA, FCMA

CURRICULUM VITAE

- a) NAME: **Schobel, Kurt**
Associate Professor, Royal Military College of Canada
Adjunct Lecturer, Stephen J.R. Smith School of Business, Queen's University
- b) DEGREES/PROFESSIONAL DESIGNATIONS:

FCPA, FCMA, CPA Ontario, 2014
CPA, Chartered Professional Accountant, 2014
CMA, Certified Management Accountants, 2007
MBA, Royal Military College, Kingston, ON 2002
BA, Honours Commerce & Economics, Royal Military College, Kingston, ON 1989
- c) EMPLOYMENT HISTORY (details at end):

2012-Present
Lecturer
Smith School of Business
Queen's University, Kingston, ON

2005-Present
Department of Management
Royal Military College of Canada, Kingston, ON

1985-2005
Logistics Officer (Finance), Department of National Defence
- d) SCHOLARLY ACTIVITIES:
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|---------------|---|
| 2018- Present | CPA Canada Strategic Management Review Committee (SMARC) – appointed Chair in 2019 |
| 2016 | RMC Class of 65 Teaching Excellence Award recipient |
| 2015 | Reviewer for Universal Journal of Management |
| 2013 | Class of 65 Teaching Excellence Award finalist |

COURSES TAUGHT (past 5 years)

Smith School of Business

2021		
MBAS812	Management Accounting	2021 - Fall
MBUS812	Management Accounting & Control	2021 - Winter
COMM212/612	Management Accounting	2021 - Winter
COMM112	Management Accounting	2021 - Summer
COMM112	Management Accounting	2021 - Summer
COMM112	Management Accounting	2021 - Summer
2020		
MBAS812	Management Accounting	2020 - Summer
MBUS812	Management Accounting & Control	2020 - Winter
COMM112	Management Accounting	2020 - Winter
COMM212/612	Management Accounting	2020 - Winter
	Foundations of Accounting	2020 - Summer
2019		
MBAS812	Management Accounting	2019 - Summer
	Foundations of Accounting	2019 - Summer
MBUS812	Management Accounting & Control	2019 - Winter
COMM112	Management Accounting	2019 - Winter
COMM212/612	Management Accounting	2019 - Winter
2018		
MBAS812	Management Accounting	2018 - Summer
MBUS812	Management Accounting & Control	2018 - Winter
COMM112	Management Accounting	2018 - Winter
COMM212/612	Management Accounting	2018 - Winter
2017		
MBAS812	Management Accounting	2017 - Summer
MBUS812	Management Accounting & Control	2017 - Winter
COMM212/612	Management Accounting	2017 - Winter

Royal Military College of Canada

2021/22			
BAE208	Management Accounting	2022 - Winter	Lecture (RMC)
2020/21			
BAE202	Financial Accounting I	2020 - Fall	Online (RMC)
BAE408	Management Control Systems	2020 - Fall	Online (RMC)
MBA527	Managerial Accounting	2019 - Fall	Online (RMC)
2019/20			
BAE202	Financial Accounting I	2019 - Fall	Lecture (RMC)
MBA527	Managerial Accounting	2019 - Fall	Online (RMC)
BAE208	Management Accounting	2020 - Winter	Lecture (RMC)
2018/19			
MBA527	Managerial Accounting	2018 - Fall	Online (RMC)
MBA528	Managerial Accounting	2019 - Fall	Online (RMC)
BAE208	Management Accounting	2018 - Winter	Lecture (RMC)
2017/18			
Sabbatical		Fall 2017	
BAE208	Managerial Accounting	2018 - Winter	Lecture (RMC)
BAE408	Management Control Systems	2018 - Winter	Lecture (RMC)

GRADUATE SUPERVISIONS (past five years)

- MBA505 – Direct Research Study - 11 Complete

RESEARCH FUNDING

Year	Source	Amount	Purpose
2019-20	Research Bursary Fund	\$5,000	Academics v Practitioners in Business education
2018-19	Principal of RMC	\$14,000	Balanced Scorecards for Not for Profits
2018-19	CDARP	\$5,000	Balanced Scorecards in Municipal Governments
2018-19	Parteq	\$1,800	Balanced Scorecards in Municipal Governments
2015-16	STRN	\$2,000	CIO-CFO relations
2015-16	CDARP	\$2,000	CFO Study
2014-15	ARP	\$1,000	CPA Gaps study
2013-14	ARP	\$4,500	Study of the validity of online versus manual card sorts in case study research
2012-13	ARP	\$3,500	Study of CIO/CFO relations and their impact on individual effectiveness and strategic alignment
2011-12	Research Assistance for Teaching	\$5,400	Advance a study on council remuneration
2011-12	ARP	\$2,649	Study of CIO/CFO relations and their impact on individual effectiveness and strategic alignment
2010-11	ARP	\$1,877	Study of CIO/CFO relations and their impact on individual effectiveness and strategic alignment
2010-11	Canadian Defence Academy	\$7,000	Case study analysis of ATD for TQ3 Cooks and TQ3 Firefighters
2009-10	Canadian Defence Academy	\$14,000	Develop a decision tool for Alternate Training Delivery (ATD)
2008-09	Canadian Defence Academy	\$4,000	Research literature surrounding outsourcing of training

PUBLICATIONS:

Life-time summary (count) according to the following categories:

Papers in <u>refereed</u> publications.....	12
Papers in refereed conference proceedings	6
Technical reports/educational documents	17
Practitioner Presentations	1
Other (workshops & field studies)	18

Papers in refereed publications

1. Denford, J. and **Schobel, K.** (2021) *The CFO and CIO in the Top Management Team: Impacts of Work Proximity and Role Perceptions*, Journal of Accounting and Organizational Change. Accepted for publication 2 February, 2021
2. **Schobel, K.B.**, Pond, G. (2020) *Public CFO competencies –A National Defence case study examining the balance between financial and strategic priorities*, Canadian Public Administration, Vol 63(2), pp. 229-246.
3. Scholey, C. **Schobel, K.B.** (2019) University Canada, Management Accounting Guideline Case Study – CPA Canada
4. **Schobel, K.B.** (2019) *Health Services Software*, Ivey ID: 9B19B001, London, Canada: Ivey Publishing.
5. **Schobel, K.B.**, Drogosiewicz, P. (2018) *Adoption of the Balanced Scorecard by Municipal Governments: Evidence from Canada*, Global Journal of Business Research, Vol 12(2), pp. 1-14
6. **Schobel, K.B.**, Scholey, C. (2018) *Habuela Springs Swim Club*, Management Accounting Guideline Case Study - CPA Canada
7. Scholey, C., **Schobel, K.B.** (2018) *Performance Measurement for Non-Profit Organizations – The Balanced Scorecard as an Approach*, CPA Canada Management Accounting Guideline
8. **Schobel, K.B.** (2014) *How Much is Enough? A Study of Municipal Council Remuneration*, Canadian Public Administration, Volume 57(1), pp. 138–153.
9. **Schobel, K.B.**, Scholey, C. (2013) *Performance Measurement for Not for Profits*, Management Accounting Guideline – CMA Canada
10. **Schobel, K.B.**, Denford J.S. (2013) *The Chief Information Officer and Chief Financial Officer Dyad - How an Effective Relationship Impacts Individual Effectiveness and Strategic Alignment*, Journal of Information Systems, Vol. 27(1), pp.261-281.
11. **Schobel, K.B.**, Scholey, C. (2012) *Balanced Scorecards in Education – Focusing on Financial Strategies*, Measuring Business Excellence, Vol. 16(3), pp. 17-28.
12. Hurley W., **Schobel K.**(2009) *Expenditure Defence Projects: An Estimate of the Value of Optimization Relative to Ad Hoc Procedures*, MORS, Vol. 14(4), pp. 41-46.

DATE MODIFIED: October, 2020

Papers in refereed conference proceedings

1. **Schobel, K.B.** (2020) *Academics versus Practitioners – Do Students Care?*, Poster Session, 3rd International Conference on Research in Education, Teaching and Learning, Rome Italy, Feb 21-23 2020.
2. **Schobel, K.B.** and Scholey, C. (2019) *Turning Strategy on its Head – A New Look at Strategy Mapping*, International Academic Conference on Business, Dublin Ireland, June 2-6, 2019.
3. Denford, J.S. and **Schobel, KB.** (2018) *Manual Versus Online Card Sorts: A Cautionary Tale for IS Researchers*, 24th Americas Conference on Information Systems, New Orleans, LA, 16-18 Aug 18.
4. **Schobel, K.B.** Drogosiewicz, P. (2018) *Adoption of the Balanced Scorecard by Municipal Governments: A Canadian Perspective*, 25th Global Conference on Business and Finance, San Jose, Costa Rica, May 22-25, 2018
5. Denford J.S., **Schobel K.B.** *The Chief Information Officer and Chief Financial Officer Dyad – How an Effective Relationship Impacts Individual Performance and Strategic Alignment*, HICSS 45 Jan 2012
6. **Schobel, K.B.**, Denford J.S., *Impacts of Chief Information Officer and Chief Financial Officer Relationships on Firm Performance*, Poster Session, ASAC 2009

Technical reports

1. **Schobel, K.B.** RMC Costing in response to Auditor General Report May 2019
2. **Schobel, K.B.** Report to Assistant Deputy Minister (Finance & Corporate Services) on the preferences of DND Comptrollers, January 2017
3. **Schobel, K.B.** Technical review CPA Canada Certificate in Performance Management June-December, 2016
4. **Schobel, K.B.** *Activity Based Costing*, CPA Canada Briefing Document, December 2013
5. **Schobel K.B.** *Management planning and control in Government*, Briefing Document, December 2013.
6. **Schobel, K.B.** *Transfer Pricing*, CPA Canada Briefing Document, December 2013
7. **Schobel, K.B.** *Cost Volume Profit*, CPA Canada Briefing Document, November 2013
8. **Schobel, K.B.** *Cost Classification*, CPA Canada Briefing Document, November 2013
9. **Schobel, K.B.** *Standard Costing*, CPA Canada Briefing Document, October 2013
10. **Schobel, K.B.** and Fitzgerald, A. 2010. *A Business Case Approach for Evaluating Alternate Training Delivery*, Canadian Defence Academy, June
11. **Schobel, K.B.** *CFC Strategy Map*, Canadian Forces College, October 2013
12. **Schobel, K.B.** *Business Case – Alternate Training Delivery for TQ3 Firefighter Training*. Canadian Defence Academy, June 2010
13. **Schobel, K.B.** (contributing author) Briefing Note for Principal and Commandant on budgetary options for RMC (not available due to the sensitivity of the information). Summer 2010
14. **Schobel, K.B.** Strategic Map – Division of Continuing Studies (DCS) – Jan 2010
15. **Schobel, K.B.** Internal Review of RMCC/Canada Loans process as part of a fraud investigation, Nov 2009 (not available due to the sensitivity of the information)
16. **Schobel, K.B.** 2009. *A costing Model for Alternate Training Delivery*, Canadian Defence Academy, March

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17. **Schobel, K.B.** and Denford, J.S. 2009. *A Conceptual Framework for the Arts Core*, Briefing Note for Dean of Arts, March

Practitioner Presentations

1. The new management control system for the Not-for-Profit landscape, CPA Canada – Not for Profit Financial Executive Forum, March 2016

Other

1. Field Study – Performance measurement framework refresh - Mental Health Commission of Canada (July 2020 – ongoing)
2. Field Study – Strategy Mapping – Canadian Aeronautical & Space Institute (November 2018)
3. Field Study – Strategy Mapping – Jake’s House (October 2018)
4. Facilitator RMC Strategic Planning (June 2018)
5. Field Study – Review of strategy map and performance metrics for College of Dental Technologists of Ontario (June 2018)
6. Field Study – Balanced Scorecard metrics for Mental Health Commission of Canada (Mar 2018)
7. Field Study – Strategy Mapping for Loving Spoonful (Feb 2018)
8. CPA Magazine – Interviewed for “The balanced scorecard” by *Anya Levykh, January 1, 2018*
9. Staff briefing on the use of the Balanced Scorecard at MHCC, January 2017
10. Field Study – Strategy mapping and balanced scorecard development, Mental Health Commission of Canada, May 2016
11. Facilitator – RMC Strategic Planning, April 2016
12. Facilitator – RMC Academic Wing Strategic Planning Session June 2016
13. Facilitator – RMC Academic Wing Strategic Planning Session June 2015
14. Field Study – Strategy Mapping for Canadian Forces College 2014
15. Field Study – Costing in Health Service sector Jun-Jul 2013
16. Presentation of DCS Strategy Map and DCS strategic planning session, Mar 2010
17. Presentation to MIS working group at Queens School of Business on findings from 3 case studies based on CIO/CFO relationships research, 15 April 2010
18. Moderator for CMA Ontario in their Strategic Leadership Program Dec 2010-present

EMPLOYMENT HISTORY:

2012- Present

Lecturer

Smith School of Business

Queen's University

Kingston, ON

- Lecturer
 - Taught courses at the undergraduate and graduate level in management accounting
 - Conducted curriculum review for EMBA program
 - Developed new course for EMBA
 - Working on the creation of a partnership between Smith and DND whereby DND student attend the Smith GDA as part of their path to attain CPA designation
 - Judge at Intercollegiate Business Competition (ICBC)

2005-Present

Associate Professor

Department of Business Administration

Royal Military College of Canada

Kingston, ON

- Assistant Vice Principal Research (Finance) (2015-July 2020)
 - Creation of the RMC Research Bursary Fund (\$5M)
 - Development of RMC Strategic Research Plan
 - Developed innovative ways to address research funding constraints related to public funding requirements
 - Initiated the process for a replacement standing offer agreement for research assistants totalling \$60M over five years
 - Facilitated financial arrangements for faculty research
 - Initiated an agreement for Industrial Grants with RMCC foundation
 - Worked with RMCC Comptroller on research financial agreements including Memorandum of Understanding, Contracts with foreign governments, and internal agreements with DND organizations
- Chair Undergraduate Business Program (2012-2014)
 - Provided students with advice on program requirements and course selection
 - Revised UG program to meet stakeholder needs and to provide students with new courses.
 - Implemented two new joint programs (Business/Economics & Business/Psychology)
 - Monitored student progress through the program
 - Coordinated PLAR for UG courses
 - Worked with CPA Ontario to map RMCC business program to the new CPA program

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- Executive Director for the RMC MBA and MPA (2008-2011)
 - Long range planning for online course delivery
 - Marketing & promotion for both programs
 - Created long-term program development plan in consultation with the program chair.
 - Developed of the framework for a joint MBA/CMA, MBA/CGA, BA/CMA and BA/CGA
 - Conducted prior learning assessments & recognition (PLAR) requests for undergraduate and graduate level courses
 - Participated in a review of RMC MBA curriculum and program structure
 - Director of Quality Assurance & Business Affairs (2005-2008)
 - Provided Quality Assurance Services to the University
 - Provided faculty hiring and administration services to the University.
 - Provided advice to the Dean of Continuing Studies and senior executives on all resource issues.
 - Developed and maintained the Business Plan for distance education
 - Marketed distance education
 - Created a quality assurance framework for RMCC.
 - Directed the development an information management (IM) plan for the Division of Continuing Studies (DCS)
 - Created a central repository for DCS specific reports, statistics, and operating procedures.
 - Liaised with Canadian Defence Academy on the delivery of Officer Professional Military Education
 - Oversaw the delivery of OPME at various bases across Canada and in residence at CMR-St Jean and at RMC
- General academic duties (2007-present)
- Member of CPA Canada – Strategic Management Accounting Review Committee
 - Advised on strategic priorities as it develops guidance and support for CPA members in business, government and non-government organizations on management accounting issues and content in supporting their organizations to be resilient, adaptive, innovative and sustainable enterprises (RAISE).
 - Performed due diligence review activities on CPA Canada publications in the area of management accounting, namely the management accounting guidelines (MAGs®).
 - Provided guidance to CPA Canada on the identification of prospective emerging business issues and needs topics that will added to the pipeline of potential projects within the management accounting space needed for members in business. Annually, participates in reviewing, brainstorming, prioritization and selection of topics for the upcoming fiscal year.
 - Reviewed management accounting guideline proposal outlines prepared by prospective authors to deliver content on a particular topic or concept.
 - Provided input on prospective subject matter experts in the form of committee members and/or content providers (authors) on an ongoing basis.
 - Provided management accounting materials to appropriate networks and serving as ambassadors to CPA Canada

- Member Canadian Paralympic Committee – Finance and Audit Committee
 - The Finance Committee’s purpose is to monitor and provide strategic direction on the financial activities of the Canadian Paralympic Committee (CPC). The Finance Committee will ensure that all financial activities are carried out in accordance with CPC by-laws, CPC policies and Generally Accepted Accounting Procedures (GAAP).
 - Review CPC financial statements on a regular basis and monitor adherence to approved CPC budget in relation to revenue and expenses;
 - Review the annual budget for CPC;
 - Review and make recommendations on internal controls for financial reporting;
 - Review and make recommendations on departmental budgets to the Board;
 - Present the annual budget to the Board of Directors for approval;
 - Ensure that reporting and compliance procedures are established and adhered to;
 - Present the financial statements to the Board of Directors and members for approval;
 - Provide liaison between the Board and independent auditors;
 - Provide advice on financial matters as required by staff and/or the Board of Directors;
 - Examine financial implications and risk of planned initiatives and recommend action;
 - Assess CPC’s financial position in a quadrennial cycle; and
 - Undertake special projects as assigned from time to time by the Board of Directors.
- Member of committee on a costing model for RMC. Using Financial Information of Universities and Colleges (FIUC) guidelines, developed a model to adjust the framework based on RMC’s unique place as a federally funded university.
- Led the development of online Management & Economics courses
 - explored new learning technologies
 - mentored fellow faculty members in the use of various learning management software (WebCT, Desire2Learn, Moodle)
 - conducted trials of online tools including synchronous video
- Professor in charge of RMC accounting courses.
 - developed curriculum changes in accounting
 - conducted prior learning assessments for transfer credits
 - liaised with other professors to integrate English/French courses
- Provided advice to the Principal on budgetary matters affecting the long-term strategic goals of the College.
- Drafted the regulation for the Principal on Research Assistance for Teaching (RAFT) – a mechanism whereby professors receive research funding in recognition of teaching overloads. The purpose being to ensure that research efforts do not suffer when teaching overloads occur.
- Acting Chief of Staff for the Division of Continuing Studies (DCS) for the period Jan – Apr, 2010. In charge of all operational activities within DCS including human resources, delivery, budget, information management and technology. Provided advice to RMC PLAR and DCS Development. Developed a Balanced Scorecard for Division of Continuing Studies.

1989-2005

Logistics Officer, Department of National Defence

2002-2005

Comptroller, 4 Wing Cold Lake Cold Lake, AB

- Senior advisor to the Wing Commander (Chief Executive Officer) on all resource issues.
- Responsible for the development of the strategic plan for the Wing and for the efficient use of the \$80 million budget.
- Provided oversight and guidance to the Wing Internal Audit cell; moved the focus of auditing from a compliance approach to a comprehensive approach.
- Using variance analysis identified more effective ways of controlling aviation fuel consumption for the CF-18 and CT-155 fighter aircraft and then reallocated in excess of \$350K in annual savings.
- Developed a performance measurement framework for the Wing using the Balanced Scorecard.
- Provided financial statement analysis to senior executives for non-public entities.
- With a staff of 14 people provided financial services, and financial management advice, reallocated resources, and trained Wing personnel on the efficient use of public resources.
- Responsible for the career development of all 4 Wing financial personnel.
- Treasurer for the Medley Society, a non-profit organization which provides fund for community development projects. As Treasurer, developed the investing strategy and grew the portfolio from \$880K in 2002 to \$1.5M in 2005

2000-2002

Graduate Student, Royal Military College of Canada, Kingston, ON

1997-2000

Comptroller, North American Aerospace Defence Command, Colorado Springs, CO

- Chief Financial Officer to the Deputy Commander in Chief of NORAD and the Commanding Officer of the Canadian Forces Support Unit.
- As the senior resource advisor to the Commander developed NORAD Business Plan
- Provided advice on the efficient use of public funds within the Command.
- Responsible for the provision of administrative and financial support to Canadian Forces Personnel in Colorado Springs and 12 other sites across the Unites States and Greenland.
- Conducted a review of all NORAD personnel and prepared a plan to realign existing personnel by function and responsibility.
- As the senior accounting officer for the Command, prepared/analyzed financial statements for all non-public activities.
- Conducted both compliance and comprehensive audits of other NORAD units and provided financial analysis on all their activities.
- Supervised a staff of 12.

1994-1997

Staff Officer, Inspections & Audits, J8 Finance, National Defence Headquarters, Ottawa, ON

- Conducted compliance audits at all deployed operations (outside Canada) during this period.
- Selected to participate in Boards of Inquiry in Bosnia and Haiti to assess the use of financial resources.
- On behalf of all deployed Canadian Forces units, developed a standardized set of financial statements using Simply Accounting and created a training package for use by the senior financial personnel deployed to each location.
- Developed a pre-requisite course for all Canadian Forces personnel that would deploy in a financial role to UN missions and Canadian Support Units abroad.
- Developed the financial plan for Canada's mission to Rwanda in 1994 and developed financial contingency plans for other UN missions.
- Member of the Joint Staff in National Defence Headquarters and provided advice on contingency costing and financial services at deployed units

1993-1994

Comptroller, United Nations Disengagement Observer Force, Golan Heights, Israel

- Chief Financial Officer to the UN Canadian Contingent Commander.
- Provided financial support to Canadian Forces Personnel throughout Israel and its neighbouring countries.
- Responsible for the settlement of claims between the United Nations and Canada.
- Successfully collected millions (\$M) of accounts receivables that were in excess of two years old through negotiation and knowledge of the financial system.
- Provided financial and management accounting services to the Contingent for its retail store and messes.
- Conducted a review of all civilian employees to make the contingent more efficient at a reduced cost. Supervised a staff of 10.

1989-1993 – Financial Officer, 8 Wing Trenton, Trenton, ON

- Commenced employment as a financial officer. Reported to Wing Comptroller.
- Filled the position of Accounting Officer, which was responsible for the pay of the Wing personnel and the payment of claims with a staff of 12.
- Filled the position of Management Services Officer, which was responsible for allocating and tracking the Wing's \$60 million budget and supervised the accounts payable section with a staff of 9.
- Filled position of non-public funds Accounting Officer for two years during which time prepared financial statements for all non-public activities. This included providing analysis of the financial statements. In this role, supervised a staff of 10.
- Deployed to Cyprus during the Gulf War and provided financial support to Air Force personnel in the region.

d) HONOURS:

- 2016 RMC Class of 1965 Teaching Excellent Award Recipient
- Fellow of the Society of Management Accountants of Canada, 2014
- Canadian Decoration, 1997

e) PROFESSIONAL AND COMMUNITY INVOLVEMENT

2018-Present	Member of Canadian Paralympic Committee – Finance and Audit Committee
2018-Present	Member of CPA Canada Strategic Management Accounting Review Committee (SMARC) – Appointed Chair in February 2020
2015-2020	Member RMC Club Life Membership Advisory & Investment Committee
2014	Presented “The Levers of Profit”, Queen’s University Executive Education
2013	Developed content for the new Chartered Professional Accountants (CPA) Core Module Two (Management Accounting)
2010-2016	Moderator CMA Strategic Leadership Program
2009	Member of City of Kingston’s Citizen’s Committee to Review Council Remuneration
2009-11	President Kingston Blue Marlins
2007-09	Treasurer Kingston Blue Marlins
2006-07	Departmental Coordinator for Distance Education & Member, Continuing Studies Committee, Department of Business Administration, Royal Military College of Canada, Kingston, ON
2002-05	President/Vice President, Palm Springs Golf Club, Cold Lake, AB
2002-05	Executive Board Member, Lakeland Community Development Corporation, Bonneyville, AB
2002-05	Treasurer, Medley CFB Society, Cold Lake, AB
2004-05	Board Member, Cold Lake Economic Development Committee, Cold Lake, AB