

THOMAS E. MCKEE

Professor
Department of Healthcare Leadership & Management
College of Health Professions
Medical University of South Carolina
P.O. Box 250961
171 Ashley Avenue
Charleston, SC, 29425 U.S.A.
1-843-792-8369
E-Mail : temckee@musc.edu

PERSONAL

Mailing Address: 3401 Waterway Boulevard, Isle of Palms, SC 29451,
Telephone: 1-843-256-2173

Marital Status: Married, three children and two stepchildren

EDUCATION

Doctor of Philosophy Georgia State University, 1975 (Business Administration with Accounting Concentration)

Master of Business Administration Georgia State University, 1973 (Accounting Concentration)

Bachelor of Science East Tennessee State University (Cum Laude), 1969, Business Administration (Accounting Major)

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant States of Tennessee [*currently inactive*] and North Carolina [*active*], 1971 to present

Certificate in Management Accounting Institute of Management Accounting, 1978 to present

Certified Internal Auditor Institute of Internal Auditors, 1985 to present

EMPLOYMENT

Medical University of South Carolina

2007-present **Professor—Department of Healthcare Leadership & Management**

Formerly Interim MHA Program Director and formerly Summer Internship Director. Teach financial accounting, financial management, and finance courses in MHA and DHA programs

Norwegian School of Economics (Bergen, Norway)

- 1990-present **Professor II** [Part-time] Teach in various graduate auditing courses
- 1998 **Visiting Fulbright Lecturer/Research Scholar** for Fall semester.
- 1987-1988 **Visiting Professor** (On leave of absence from ETSU) Taught auditing theory and practice in graduate program.

East Tennessee State University

- 2002-2007 **Blackburn, Childers and Steagall Faculty Fellow In Accounting**
- 1982-2007 **Professor -- Accountancy**
- 1992-1998 **Accountancy Department Chair-**
Managed department BBA and MAcc programs as well as participation in MBA program. Major departmental accomplishments include: strategic plan for department, increased financial support for faculty CPE and professional memberships, upgraded faculty computers and laser/color printers, increased student recruitment including computer based recruitment video, departmental Internet site, printed brochures for BBA and MAcc programs, annual newsletter, significant increase in fundraising, acquisition and networking of tax, auditing, and financial accounting CD-ROM databases, international visiting lecturer program, faculty research forums, departmental advisory board, implementation of 5 year plan for increasing professional exam pass rates, increase in departmental CPE courses, increase in number of professionals guest speaking in the classroom, and numerous revisions of curriculum including addition of several new courses.
- 1983-1984 **Accountancy Department Chair** (acting)
Major accomplishments included development and implementation of three-year plan for computerization of entire accounting curriculum, proposal and acquisition of a departmental computer laboratory, and increasing the percentage of doctorally qualified faculty. Declined Dean's invitation to apply for permanent position as chair.
- 1981 **Tenured**
- 1976-1982 **Associate Professor--Accountancy**

College of Charleston

- 2003-2004 **Visiting Professor--Accounting** (on academic leave of absence from ETSU). Taught graduate courses in Auditing, Business Valuations, and Current Topics In Accounting, as well as undergraduate Financial Accounting.

Massey University (Palmerston North, New Zealand)

- 1991 **Visiting Professor--Accounting** for period May-August. Lectured in undergraduate and graduate auditing courses. Prepared proposal for revision of auditing curriculum.

University of Tennessee

- 1980 **Visiting Associate Professor--Accounting** for summer term. Taught auditing.

University of Maryland

1975-1976 **Assistant Professor-Accounting** Taught financial accounting, managerial accounting, and auditing.

Georgia State University

1972-1975 **Accounting Department--Graduate Research Assistant, Graduate Teaching Assistant, and Instructor** Taught introductory accounting courses.

Price Waterhouse, Winston-Salem, North Carolina

1969-1972 **Staff Accountant and Senior Accountant**
Audits of companies that ranged in size from 3 employees to a Fortune 500 companies. Staff and supervisory experience in tax planning and tax return preparation for individual and corporate clients including corporate consolidated returns. Staff experience in several management advisory service engagements that involved designing and installing accounting systems.

COURSES TAUGHT

BACHELORS LEVEL

Introductory Accounting
Intermediate Accounting
Financial Accounting
Federal Income Taxation
Introductory Auditing
Advanced Auditing
Accounting Information Systems
CPA Review
Managerial Accounting
Business Valuation
Health Care Finance
Health Care Accounting

MASTERS LEVEL

Financial Accounting
Financial Information Systems
Auditing Theory and Practice
Seminar in Auditing
EDP Auditing
Managerial Accounting
Business Valuation
Current Issues In Accounting
Professional Auditing Concepts
Business Valuation & Bankruptcy Prediction
Forensic Accounting
Financial Management of Health Care Organizations
Digital Auditing

DOCTORAL LEVEL

Seminar On Healthcare Financial Management

RESEARCH AND PUBLICATIONS IN PROGRESS

Survey of Norwegian “Big 4” Audit Firms Use of Audit Data Analytics

Deep Learning Neural Networks As A Mechanism For Advancing Scientific Theory In Auditing

Improving Audit Assurances Via Use of “Ban” Assurances

BOOKS, BOOK CHAPTERS and MONOGRAPHS

Healthcare Applications: A Casebook In Accounting and Financial Management (co-author L.J. B. McKee). Health Administration Press, Chicago, Illinois. 2017.

50+ Fun Financial Accounting Cases. ISBN 978-1-257-82453-3. Lulu.com. July, 2011.

Revenue Recognition Basics—Incorporating New GAAP Codification. Surgent McCoy CPE LLC, Devon, PA, 2013 edition.

Advanced Revenue Recognition Concepts—Incorporating New GAAP Codification. Surgent McCoy CPE LLC, Devon, PA, 2013 edition.

Practical Materiality Decisions Under A Risk-Based Approach To Auditing. Surgent McCoy CPE LLC, Devon, PA, 2013 edition.

Revenue Recognition Is Hot! ...Don't Get Burned : Basics of Revenue Recognition, Surgent McCoy CPE LLC, Devon, PA, 2009 edition.

Practical Guide To Advanced Revenue Recognition Concepts. Surgent McCoy CPE LLC, Devon, PA, 2009 edition.

How Big Is The Elephant You Should Be Looking For?: Making Better Materiality Decisions. Surgent McCoy CPE LLC, Devon, PA, 2009 edition.

“Competence In Information Technology: A Comparison Of United States and German Auditors”, co-authors M. Greenstein-Prosch and R. Quick, as Number 3, 2008 in *Schriften zur Quantitativen Betriebswirtschaftslehre*, published by Institute für Betriebswirtschaftslehre of Technische Universität Darmstadt, ISSN 14326671.

“US Survey of Accounting Departmental Ethical Codes At Ph.D. Granting Institutions,” co-author A. Styles in *Research On Professional Responsibility And Ethics In Accounting* edited by C. Jeffrey.. Elsevier Ltd. .Vol. 11, 2007, pp. 101-126.

Earnings Management: An Executive Perspective, Thomson/ South-Western, 2005.

“A Rough Sets Theory Approach To Empirical Development Of A Fuzzy Logic Bankruptcy Prediction Model , *Artificial Intelligence In Accounting and Auditing: International Perspectives*, Editors-M.A. Vasarhelyi, E. Bonson, and R. Hoitash, Rutgers Series In Accounting Information Systems, Markus Wiener Publishers, Vol. 6, 2005, pp. 148-158.

Accounting /Auditing Technology In Norway: An Investigation of the Norwegian Accounting/Auditing Professions' Knowledge and Views On Information Technology, 56 pages, was published in January, 2000 as a research monograph by the Norwegian Institute of Public Accountants(DnR).

Modern Analytical Auditing: Practical Guidance For Auditors and Accountants was translated into the Chinese language by Xiandai Fenxi Shenji and published by The Chinese Institute of Certified Public Accountants, 1999.

“Bankruptcy Prediction Via A Recursive Partitioning Model” *Artificial Intelligence In Accounting and Auditing:Toward New Paradigms*, M.A. Vasarhelyi and A. Kogan, Editors, Rutgers Series In Accounting Information Systems, Markus Wiener Publishers, Volume 4, 1998, pp.173-192.

"The Future Impact of Expert Systems and Decision Support Systems on Auditing" *Advances In Accounting*. Co-authors are G.L. Gray and T.J. Mock. (1991), pp. 249-273. Reprinted in *Artificial*

Intelligence In Accounting and Auditing, M.A. Vasarhelyi, Editor, Rutgers Series In Accounting Information Systems, Markus Wiener Publishers, Volume 3, 1995 pp. 193-221.

Modern Analytical Auditing: Practical Guidance For Auditors and Accountants, published by Quorum Books, 1989. [Portions of this book have been translated into French for use by the Certified General Accountant's Association of Canada]

Auditing, through fifth edition, (Hubbard and Johnson lead authors) published by Dame Publications, Inc., 1981-1992

Student Mastery Guide- Volume 1, Published by Random House, Inc., Second Edition, 1987.

Student Mastery Guide- Volume 2, (co-author J. Potts), published by Random House, Second Edition, 1987.

Materiality And Audit Risk, (CPE coursebook), published by American Institute of CPAs in annual editions from 1981-1987

Analytical Procedures: Improving Your Audit/Review Efficiency (CPE coursebook), published by American Institute of CPAs in annual editions from 1979-1988.

JOURNAL ARTICLES

Healthcare Finance Cases As A Pedagogy For Advancing A Competency Based Education. *Journal of Health Care Finance*. Vol. 43, No. 2, Fall 2016, pp. 242-253.

New FASB Standard Addresses Revenue Recognition Considerations. *Healthcare Financial Management*. December 2015, pp. 72-78.

“Using Excel To Perform Monte Carlo Simulations.” Co-author L.J.B. McKee. *Strategic Finance*, Vol. XCVI, No. 6, December 2014, pp. 47-51.

“Evaluating Financial Fraud Risk During Audit Planning.” *The CPA Journal*. Vol. LXXXIV, No. 10, October, 2014, pp. 28-31.

“The Importance of Data Integrity.” *The CPA Journal*. Vol.LXXXIV, July, 2014, pp. 6-7.

“Using Learning Curves For Revenue Recognition.” Co-author L.J.B. McKee. *The CPA Journal*. Vol. LXXXIII, April 2013, pp. 60-64.

“A Case of Stolen Identity: Is The IRS To Blame?” Co-author L.J.B. McKee. *Disclosures*. Vol. 25, No. 6, November-December, 2012, pp. 24-29. Slightly modified reprint of 2012 article in *Tennessee CPA Journal*.

“Tax Related Identity Theft.” Co-author L.J.B. McKee. *Tennessee CPA Journal*. January/February 2012, Vol. 57, No. 1, pp. 38-41

“Helping Tax Payers Who Are Identity Theft Victims.” Co-author L. J. B. McKee. *The CPA Journal*. July, 2011, pp. 46-50.

“Lessons In Healthcare Receivable Securitization Control For The Fraud/Bankruptcy of NCFE.” *Group Practice Journal*. Vol. 59, No. 8, September, 2010, pp. 30-37.

“Citation ‘Snapshot’ Of Three Leading International Auditing Journals.” *Managerial Auditing Journal*. Vol. 25, Numbers 8 and 9, 2010, pp. 724-733.

“Proposed Tax Gap Legislation Erodes Individual Privacy and Protection,” co-author Linda J.B. McKee. *The CPA Journal*. April, 2010, pp. 6, 8-9.

“The ‘Cry Wolf’ Problem In Current Fraud Auditing Standards.” *The CPA Journal*. January, 2010, pp. 60-62.

“A Meta-Learning Approach To Predicting Financial Statement Fraud” *Journal of Emerging Technologies In Accounting*, Vol. 6, 2009, pp. 5-26.

“A Comparison Of The Information Technology Knowledge of United States and German Auditors,” co-authors M. Greenstein-Prosch and R. Quick. *International Journal of Digital Accounting Research*, Vol 8, N.14, 2008, pp. 45-79.

“Problems And Prospects For Schedule C Preparers,” co-author L.J.B. McKee. *The CPA Journal*, October, 2008, pp. 50-55.

“Altman’s 1968 Bankruptcy Prediction Model Revisited Via Genetic Programming: New Wine From An Old Bottle Or A Better Fermentation Process?” , *Journal of Emerging Technologies In Accounting*, 2007, Vol. 4, pp. 87-101.

“How Fair is the Fair Tax?” , co-author L. J. Bradley, *Today’s CPA*. July-August 2007. pp. 36-39.

“Editorial.” *International Journal of Auditing*. 2007. Vol. 11, p. 147.

“New Tax Proposals From The President’s Advisory Panel On Federal Tax Reform”, co-author L. J. Bradley, *The Journal Entry*, Utah Association of CPAs, August 2006, pp. 12-14 [reprint of 2006 Tennessee CPA Journal article].

“Accounting For Special Purpose Entities-The Control View Versus The Primary Beneficiary View for Consolidation,” co-authors L. J. Bradley and R. Rouse, *The Journal of Applied Accounting Research*, Vol. 8 (i), March 2006, pp. 162-207.

“Bankruptcy Theory Development and Classification Via Genetic Programming,” co-authors T. Lensberg and A. Eilifsen , *European Journal of Operational Research*, Vol. 169, 2006, pp.677-697.

“Increase Your Fraud Auditing Effectiveness By Being Unpredictable!” *Managerial Auditing Journal*. Vol. 21, No. 2, 2006, pp. 224-231.

“President’s Advisory Panel Proposes Tax Reform”, co-author L. J. Bradley. *Tennessee CPA Journal*, Vol. 51, No. 3, April, 2006, pp. 6-8.

“Audits That Keep Fraudsters Guessing,” *Journal of Accountancy*, November 2005, p. 36.

“Assurance Practitioners’ And Educators’ Self-Perceived IT Knowledge Level: An Empirical Assessment” co-author Marilyn Greenstein, *International Journal of Accounting Information Systems* , Volume 5, Issue 2, July 2004, pp. 213-243.

“A Practical Guide To Complying With SAS No 99’s Key Requirements” *Journal of Accountancy*, May 2004, p. 24.

“A New Approach To Uncertainty In Business Valuations”, *The CPA Journal*, April 2004, pp. 46-48.

“Informationstechnologien In Der Wirtschaftsprüfung” [Information Technology In The Auditing Profession] co-author R. Quick, [reprint of 2003 article] published in *Berufsziel Steuerberater/Wirtschaftsprüfer* edited by A. Lauterbach and D. Brauner, published by Verlag Wissenschaft & Praxis [Germany], 2004, pp. 209-212.

"Rough Sets Bankruptcy Prediction Models Versus Auditor Signaling Rates " , *Journal of Forecasting*, 2003, Vol. 22, pp. 569-586.

“Keeping Up With Information Technology,” co-author M. Greenstein, *CPA Journal*. July 2003, pp. 56-58.

“IT-Kenntnisse Der Wirtschaftsprüfenden Berufsstände-Eine Empirische Untersuchung” [Information Technology-Knowledge In The Auditing Profession-An Empirical Study] co-author R. Quick in *Die Wirtschaftsprüfung* No. 10, 2003, pp.541-547.

“Lowering The Cost of Judgmental Sampling In Small Audits: The ABC Approach,” *College and University Auditor*, Spring 2003, Vol. 47, No. 1, pp. 11-13.

“Informationstechnologien In Der Wirtschaftsprüfung” [Information Technology In The Auditing Profession] co-author R. Quick, in *Berufsziel Steuerberater/Wirtschaftsprüfer* edited by A. Lauterbach and D. Brauner, published by Verlag Wissenschaft & Praxis [Germany], 2003, pp. 179-182.

“Genetic Programming and Rough Sets: A Hybrid Approach To Bankruptcy Classification,” co-author T. Lensberg, *European Journal of Operational Research*, April 16, 2002, Vol. 138/2, pp. 436-451.

"Developing A Bankruptcy Prediction Model Via Rough Sets Theory", *International Journal of Intelligent Systems In Accounting, Finance & Management*, 2000, 9,159-173.

"What is All The Fuss About Materiality?" co-author A. Eilifsen, *The Ohio CPA Journal*,2000,59,4,49-52.

“Predicting Bankruptcy Using Recursive Partitioning and A Realistically Proportioned Data Set” co-authored with M.M. Greenstein , *Journal of Forecasting*, 2000, Vol. 19, pp. 219-230.

"Current Materiality Guidance For Auditors," co-author A. Eilifsen, *The CPA Journal*, July 2000, pp. 54-57.

“Vesentlighets-Begrepet Og Dets Bruk I Revision” [Materiality Guidance For Auditors], co-authored with A. Eilifsen, *Revisjon og Regnskap* [Journal of the Norwegian Institute of Accountants], No. 8, 1999, pp. 42-49.

“Professional Readings of Interest," *The Journal of Accounting, Taxation and Finance for Business*

Vol. 9, No. 1, Summer, 1999, pp. 81-92.

Vol. 8, No. 4, Spring , 1999, pp. 82-91.

Vol. 8, No. 3, Winter, 1999, pp. 77-86.

Vol. 8, No. 2, Fall, 1998, pp. 83-92.

Vol. 8, No. 1, Summer, 1998, pp. 91-103.

Vol. 7, No. 4, Spring, 1998, pp. 85-92.

Vol. 7. No. 3, Winter, 1998, pp. 79-90.

Vol. 7, No. 2, Fall 1997, pp. 89-98.

Vol. 7, No. 1, Summer 1997, pp. 81-91.

Vol. 6, No. 4, Spring 1997, pp. 81-92

Vol. 6, No. 3, Winter 1996, pp. 79-92

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Vol. 5, No. 2, Fall 1995, pp. 77-89
Vol. 5, No. 1, Summer 1995, pp. 83-92
Vol. 4, No. 4, Spring, 1995, pp. 77-88
Vol. 4, No. 3, Winter 1995, pp. 79-88
Vol. 4, No.2, Fall 1994, pp. 81-92
Vol. 4, No.1, Summer1994, pp. 80-91.

"Implementing FDICIA At A Small Bank", co-authored with M. E. Steadman, *The CPA Journal*, July, 1997, pp. 52-55.

"One Bank Internal Audit Department's Role in Implementing FDICIA", co-authored with M. Steadman, *Internal Auditing*, (Vol . 12, No.4) Spring, 1997, pp.51-55.

"Predicting Bankruptcy Via Induction," *Journal Of Information Technology* (Vol. 10, 1995), pp. 26-36.

"Advance Your Career with Professional Certifications," *The Journal of Professional Bookkeeping and Management* (Vol. 3, No. 1, 1993), pp. 55-62."

"An Audit Framework for Expert Systems," *International Journal of Intelligent Systems in Accounting, Finance and Management* (Vol. 1, No. 4, December, 1992), pp. 261-273.

"A Comparison of Norwegian and United States Accounting Students' Learning Style Preferences," *Accounting Education: An International Journal* (Vol. 1, No. 4, December, 1992), pp. 321-341. Co-authors are T.J. Mock and T. Flemming Ruud.

"Professional Readings of Interest," Co-author - C.W. McKee. *The Journal of Professional Bookkeeping and Management*

Vol. 3, No. 4, 1994, pp. 81-92.
Vol. 3, No. 3, 1994, pp. 101-110.
Vol. 3, No. 2, 1993, pp. 87-97.
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Vol. 2, No. 4, 1993, pp. 83-94.
Vol. 2, No. 3, 1993, pp. 91-101
Vol. 2, No.2, 1992, pp. 85-95
Vol. 2, No. 1, 1992,pp. 84-94.
Vol. 1, No. 4, 1992, pp. 85-93.

"Simple Guidelines For Making Materiality Decisions," *The Practical Accountant* (August 1992), pp.73-77.

"The Future Impact of Expert Systems and Decision Support Systems on Auditing" *Advances In Accounting*. Co-authors are G.L. Gray and T.J. Mock. (1991) pp. 249-273.

"The Legality of Pre-Employment Questions in Ohio," *The Ohio CPA Journal* (Autumn 1988), pp. 5-10. Co-authors are J. Frierson, P. E. Bayes, and J. Jolly.

"How to Avoid Being Sued by Job Applicants." *The Practicing CPA* (September 1988), pp. 3-5. Co-authors are J. Frierson, P. Bayes, and J. Jolly.

"Single Audit Findings In The State of Tennessee," *Internal Auditor* (October 1988), pp. 50-54. Co-author is R. Jackson.

"Managing The Professional Accountant." *The Journal of Accountancy* (July 1988) pp. 76-86. Co-author is W. E. Stead.

"Does Your Practice Have A Place For An Expert System?" *The Ohio CPA Journal* (January 1988) pp. 114-119.

"A Graphical Approach To Teaching The Relationship Between The Evaluation Of Internal Accounting Controls and Substantive Audit Testing." *Journal of Accounting Education* (Spring, 1988) pp. 123-130. Co-author is J. R. Crockett.

"Why Audit Background Investigations?" *Internal Auditor* (October 1987) pp. 53-56. Co-author is P.E. Bayes.

"Errors and Irregularities-Improved Standards" *The CPA Journal* (October, 1987) pp. 102-108. Co-author is R.W. Rouse.

"Personnel Selection Practices" *The Woman CPA* (April, 1987), pp. 11, 24. Co-author is P.E. Bayes.

"Substandard Audits of Federal Grants - Has The Crisis Passed?" *The Virginia Accountant Quarterly* (March 1987), pp. 28-32.

"Expert Systems: The Final Frontier?" *The CPA Journal* (July 1986), pp. 42-46.

"Why Can't Accountants Deal With Uncertainty About Enterprise Continuity?" *Management Accounting* (July 1986), pp. 24-29. [Certificate of Merit for 1985-86]

"Auditor Professionalism and Certification" *The Internal Auditor* (October 1986), pp. 31-33.

"Applying SAS 47 Audit Risk Requirements," *The Ohio CPA Journal* (Spring 1985), pp. 19-23.

"Nonstatistical Sampling Under SAS 39," co-author R. W. Rouse, *The Michigan CPA* (December, 1984), pp. 42-50.

"What Happened to Judgmental Sampling," *The CPA Journal* (May 1984), pp. 24-30.

"Developments in Analytical Review," *The CPA Journal* (January 1982), pp. 36-42.

"An 1870 Corporate Audit Committee," *The Accounting Historians Journal* (Fall 1979), pp. 61-68.

"Auditing Under the Foreign Corrupt Practices Act," *The CPA Journal* (August 1979), pp. 31-35.

"CPA's Attitudes Toward Professional Advertising," *The Ohio CPA Journal* (Summer 1977), pp. 69-72.

"Value-Added Taxation: New Federal Revenue Source or New Federal Headache?" *Atlanta Economic Review* (Jan.-Feb., 1975), pp. 14-17.

ACADEMIC ABSTRACTS, PROCEEDINGS

"Creating Synthetic Data Files Via R Language" presentation at American Accounting Association 2018 Intensive Data and Analytics Workshop.

"Enhancing Understanding of Audit Data Analytics Decisions Via R" presentation at American Accounting Association 2018 Intensive Data and Analytics Workshop.

“Learning How To Individualize and Energize Online MHA Educational Experience Via Simulations” presentation at 2013 AUPHA Annual Meeting.

“Enhancing MHA Financial Management Education Via Simulations.” Association of University Programs in Health Administration [AUPHA] annual meeting in Charleston, South Carolina, June 2011

“An Integrated Team Project For MHA Students To Gain Real World Experience and Connect First Semester Coursework at MUSC: How We Taught What We Teach”, co-authors A.S. Kazley, K. Wager, and J. Zoller, poster presentation at 2010 AUPHA Annual Meeting.

“A Meta-Learning Approach To Predicting Financial Statement Fraud” was presented at the January, 2009 AAA IS/SET Midyear Meeting.

“Healthcare Receivable Securitization Control Lessons From The NCFE Fraud/Bankruptcy” was presented at the 2008 AAA Public Interest Section Midyear Meeting.

“Agglomerative Cluster Versus Classification Tree Induction Algorithms For Predicting Financial Statement Fraud” was presented at the January 2007 AAA AI/ET Midyear Meeting.

“New Wine From An Old Bottle Or A Better Fermentation Process? : Altmans’s 1968 Bankruptcy Prediction Model Revisited Via Genetic Programming” presented in August 2006 at American Accounting Association Fifteenth Annual Research Workshop On Artificial Intelligence and Emerging Technologies In Accounting, Auditing and Tax, pp. 83-88 of collected papers.

“Structural Model Development For Predicting Fraudulent Financial Reporting” was presented at the April, 2006 Southeast Regional Meeting of the American Accounting Association.

“100% Case Based Approach To Teaching Introductory Undergraduate Financial Accounting” was presented at the April, 2006 Southeast Regional Meeting of the American Accounting Association.

“US Survey of Accounting Departmental Ethical Codes At Ph.D. Granting Institutions,” co-author A. Styles was presented at the American Accounting Association 2005 Annual Meeting, San Francisco, CA, August, 2005.

“Assurance Practitioners’ and Educators’ Self-Perceived IT Knowledge Level: An Empirical Assessment,” co-author Marilyn Greenstein, in proceedings of 2003 Accounting Information Systems Research Symposium, Scottsdale, Arizona.

“Bankruptcy Theory Development Via Genetic Programming,” co-authors Terje Lensberg and Aasmund Eilifsen, Collected Papers of the Tenth Annual Research Workshop On : Artificial Intelligence and Emerging Technologies in Accounting, Auditing, and Tax, August, 2001, pp. 1-14. Paper also presented by co-author A. Eilifsen at European Auditing Research Net conference, October, 2001, Wuppertal, Germany.

“Using A Genetic Algorithm To Obtain A Causally Ordered Model From A Rough Sets Derived Bankruptcy Prediction Model”, co-author Terje Lensberg, papers of *The International Symposium On Audit Research* at the University of Southern California in June, 1999, 28 pages.

“A Mathematically Derived Rough Set Model For Bankruptcy Prediction” *Emerging Technologies In Accounting and Finance*, E. Bonson and M. Vasarhelyi, Editors. University of Huelva, Printed by Copiadoras Bonanza, S.L., 1999, pp.81-99.

“A Mathematically Derived Rough Set Model For Bankruptcy Prediction” in *Collected Papers of*

The Seventh Annual Research Workshop On Artificial Intelligence and Emerging Technologies In Accounting, Auditing, and Tax. Workshop held in conjunction with American Accounting Association Annual Meeting, August 15, 1998, New Orleans, LA, USA.

"Empirical Derivation of A Fuzzy Logic Bankruptcy Prediction Model Using Rough Sets Theory" in *Intelligent Technologies In Accounting and Business*, Proceedings of Third International Meeting on Artificial Intelligence In Accounting, Finance and Tax, Edited by E. Bonson and G.J. Guillermo. Printed by Papel Copy S.L., Plaza de la Merced, Huelva, Spain, 1997, pp. 21-34.

"Predicting Bankruptcy Via An Inductive Inferencing Algorithm: An Extension," in *Artificial Intelligence In Accounting, Finance and Tax*, Proceedings of First International Meeting on Artificial Intelligence In Accounting, Finance and Tax, Edited by G.J. Sierra and E. Bonson. Published by J. Carrasco, Miguel Redondo 32, Huelva, Spain, 1995, pp. 87-97.

"Building A Cognitive System for Predicting Bankruptcy Via An Inductive Inferencing Algorithm" *1992 University of Southern California Audit Judgment Symposium.*

"A Comparison of Norwegian and United States Professional Accountants'/Auditors' Learning Style Preferences" *Abstracts Of The Thirteenth Annual Congress Of The European Accounting Association*, 1990, p. 256. (Co-authors are T. Mock and T.F. Ruud.)

"Evaluation of Enterprise Continuity Status Via Neural Networks" *Abstracts Of The Thirteenth Annual Congress Of The European Accounting Association*, 1990, P. 72.

"A Comparison of Norwegian and United States Professional Accountants' / Auditors Learning Style Preferences" *Collected Abstracts Of The American Accounting Association's Annual Meeting*, 1989, pp. 74-74. (Co-authors T. Mock and T.F. Ruud)

"Expert Systems Auditability Issues" *Abstracts Of The Twelfth Annual Congress Of The European Accounting Association*, 1989, p. 70.

"An Eclectic Approach To Intermediate Accounting," *Proceedings Of The American Accounting Association's Southeastern Regional Meeting*, 1987, pp. 98-102. (Co-author P.E. Bayes)

"An Empirical Investigation of the Nature and Extent of Compliance and Operational Audits of Personnel Department Background Investigation Functions," *Proceedings Of The 1986 American Accounting Association Midwest Regional Meeting*, pp. 249-258. (Co-author P.E. Bayes)

"A Measure of CPA Firms' Quality Control Policies for Personnel," *Collected Papers Of The American Accounting Association's Southeastern Regional Meeting*, pp.304-307. (Co-author P.E. Bayes)

"The Continuity Concept: An Appraisal of Traditional versus Temporal Viewpoints," *Proceedings Of The 1985 American Accounting Association Midwest Regional Meeting* , PP. 281-282.

"Determining The Overall Magnitude of the Internal Audit Function Through Equi-Marginal Analysis," "*Proceedings Of The Thirty-Seventh Annual Meeting Of The Southeastern Regional Group of The American Accounting Association*, 1985, pp. 191-195.

"Tenure Standards for Accounting Faculty in Schools Offering a Doctoral Degree in Accounting," *Collected Abstracts of American Accounting Association Annual Meeting*, 1981, pp .31-32 (co-author G.S. May).

"Exponential Smoothing Applications in Standard Cost Systems: An Empirical Investigation," *Proceedings Of The Thirty-Third Annual Meeting Of The Southeast Regional Group Of The American Accounting Association*, 1981, pp. 279-283.

"Auditors' Views on the Usefulness of Several Quantitative Methods Techniques." *Proceedings of The Thirty-Second Annual Meeting Of The Southeast Regional Group Of The American Accounting Association*, 1980, pp. 29-33.

"Quantitative Techniques in Auditing: Actual and Potential Usage," *Proceedings Of The Eleventh Annual Meeting Of The American Institute For Decision Sciences*, 1979, pp.10-12 (co-author W.T. O'Keefe).

"Implications for Auditors of the Accounting Provisions of the Foreign Corrupt Practices Act of 1977," *Proceedings of The Thirty-First Annual Meeting Of The Southeast Regional Group Of The American Accounting Association*, 1979, pp. 136-143.

"The Traditional Approach to Teaching Basic Auditing," *Proceedings Of The Twenty-Ninth Annual Meeting Of The Southeast Regional Group Of The American Accounting Association*, 1977, pp. 122-123.

"Discriminant Prediction of Going Concern Status: A Model For Auditors," *Proceedings Of The Sixtieth American Accounting Association Annual Meeting*, 1976, pp. 294-321.

OTHER PUBLICATIONS

"Using Non-complex Excel Based Simulations To Improve Online Student Understanding of Deterministic Financial Models." In K. Thompson and B.Chen (Eds.) *Teaching Online Pedagogical Repository*. Orlando, FL: University of Central Florida Center For Distributed Learning. 2015.

"Tax Reform Via The Fair Tax?", co-author L.J. Bradley, on page 9 of the *Charleston Mercury*, April 27, 2006.

"Is The Fair Tax Really Fair?", co-author L. J. Bradley, on page 9 of the *Charleston Mercury*, April 13, 2006.

"Key Requirements Summary For ISA 240- The Auditor's Responsibility To Consider Fraud In An Audit of Financial Statements" on page 87 in 2006 edition of *Auditing and Assurance Services International Edition* by A. Eilifsen, W.F. Messier, Jr., S. M. Glover and D. F. Prawitt.

"Author's Reply To One Key Requirement Needs Emphasis" in Letters section of *Journal of Accountancy*, August 2004, pp. 11-12.

"Current Materiality Guidance For Auditors,"co-author Aasmund Eilifsen, Working Paper No. 51/00, SNF project No. 7844, financed by Norwegian Research Council, Bergen, Norway, Sept. 2000.

"Status For Norsk Revisjon" ["Current Status of Norwegian Auditing Profession"], detailed interview by Dag Bredal, *Revisjon Og Regnskap* [Journal of the Norwegian Institute of Public Accountants], No. 6, 1999, pp. 54-56.

"Cost Accounting (Fourth Edition) M.W. Maher and E.B. Deakin and Cost Accounting – Traditions and Innovations (Second Edition) J.T. Barfield, C.A. Raiborn, and M.R. Kinney" Book review in *Accounting Education: An International Journal*, Vol. 4, No. 2, June 1995, pp. 197-199.

"1994 Auditing Education Conference" in *Auditor's Report*, vol. 17, no. 3, summer, 1994, pp. 3-4.

University of Southern California Working Paper No. 11 , 1990, "A Comparison of Norwegian and United States Professional Accountants'/Auditors Learning Style Preferences." Co-authors are T. F. Ruud and T.J. Mock.

"Inadequate Background Investigation? Invitation to Litigation!" *Disclosures* (Vol. 2, No. 7) August 1989, pp. 4-6. Co-author P.E. Bayes.

University of Southern California Working Paper No. 125, 1989, "The Future Impact of Expert Systems and Decision Support Systems on Auditing." Co-authors are G.L. Gray and T.J. Mock.

ETSU College of Business Working Paper- WP 87-11 "Do CPA Firms Have Adequate Internal Control Over Hiring?" (June 1987). Co-author P. E. Bayes

ETSU College of Business Working Paper- WP 86-04 "Auditing The Personnel Department" (May 1986). Co-author P. E. Bayes.

ETSU College of Business Working Paper- WP 83-08, "The Continuity Concept: An Appraisal of Traditional Versus Temporal Viewpoints" (October 1983).

"Audit Judgment" (35 page module in CPE coursebook), published by American Institute of CPAs, 1982.

"Materiality" (37 page module in CPE coursebook), published by American Institute of CPAs, 1982.

"On Audit Sampling" (Letters to the Editor) *Journal of Accountancy* (Sept. 1982) PP. 60-62.

Book review of Conner and Devos, *Guide To Accounting Controls: Establishing, Evaluating, and Monitoring Control Systems* (New York: Warren, Gorham & Lamont, 1979), 458 pages. In *Accounting Review* (April 1980), pp. 351-352.

"Course Outline and Description of Auditing Theory and Practice: A Graduate Level Auditing Seminar," *Accounting Trends XIV: Innovative Accounting and Information System Course Outlines*. Edited by Thomas J. Burns (New York: McGraw-Hill Book Company, 1980), pp. 34-36.

"Course Outline and Description of Accounting Information Systems," *Accounting Trends XII: Innovative Accounting and Information System Course Outlines*. Edited by Thomas J. Burns (New York: McGraw-Hill Book Company, 1978), pp. 49-51.

"Course Outline and Description of Auditing II: A Senior Level Advanced Auditing Seminar," *Accounting Trends XI: Innovative Accounting and Information System Course Outlines*. Edited by Thomas J. Burns (New York: McGraw-Hill Book Company, 1977), pp. 19-20.

"Corporate Audit Committee: An Idea Whose Time Has Arrived?" *Management Update* (January 1978), p. 1.

PRESENTATIONS AT ACADEMIC RESEARCH SYMPOSIUMS, SEMINARS, OR FORUMS [only since 1988]

"Learning How To Individualize and Energize Online MHA Educational Experience Via Simulations" presentation at 2013 AUPHA Annual Meeting in Monterey, California.

"Auditors and Green Services: Professional and Research Opportunities." 2011 European Auditing Research Network Symposium hosted by Norwegian School of Economics, Bergen, Norway.

"Enhancing MHA Financial Management Education Via Simulations." Association of University Programs in Health Administration [AUPHA] annual meeting in Charleston, South Carolina, June 2011.

“Recent Audit Research” at South Carolina Association of Accounting Educators 2010 Annual Conference, Columbia, SC February, 2010.

“A Meta-Learning Approach To Predicting Financial Statement Fraud” at the AAA IS/SET Midyear Meeting, Charleston, SC, January, 2009.

“Healthcare Receivable Securitization Control Lessons From The NCFE Fraud/Bankruptcy” at the AAA Public Interest Section Midyear Meeting, Washington, DC, April, 2008.

“Knowledge Discovery and Data Mining” was an invited presentation at the American Accounting Association Annual Meeting in August, 2007

“Managing Financial Performance Via Financial Stress Models” in April, 2007 at Victoria University Business Links Seminar to faculty, staff, students, and members of business community.

“Predicting Financial Statement Fraud” in May 2007 to faculty, staff, and students at Victoria University.

“US Survey of Accounting Departmental Ethical Codes At Ph.D. Granting Institutions,” co-author A. Styles was presented at the American Accounting Association 2005 Annual Meeting, San Francisco, CA, August, 2005.

Discussant of paper “Using Crime Investigations To Teach Professional Skepticism” at 2004 American Accounting Association Audit Section Mid-Year Meeting.

“Earnings Management” to students and faculty at University of Essen, Germany, May, 2003.

“An Investigation of Audit Practitioners’ and AIS Auditing Professors’ Knowledge and Views on Information Technologies,” co-author Marilyn Greenstein, presented at American Accounting Association Annual Meeting, San Antonio, Texas, August, 2002.

“Bankruptcy Theory Development Via Genetic Programming,” co-authors Terje Lensberg and Aasmund Eilifsen, Collected Papers of the Tenth Annual Research Workshop On : Artificial Intelligence and Emerging Technologies in Accounting, Auditing, and Tax, August, 2001, pp. 1-14.

“Assessing Audit Risk Using Advanced Analytical Models,” to business faculty at University of Zurich, Switzerland, December, 2000.

“Economic Role of Auditing,” to faculty and students at University of Essen, Germany, June, 2000.

”E-Commerce: Implications For Assurance Education and Research”, co-presenters G. Gray and M. Greenstein, was a one-half day workshop at the American Accounting Association 2000 Auditing Section Midyear Conference Program at Newport Beach, California, January 13, 2000.

"Using A Genetic Algorithm To Obtain A Causally Ordered Model From A Rough Sets Derived Bankruptcy Prediction Model", co-author Terje Lensberg, a 24 page article was presented at *The International Symposium On Audit Research* at the University of Southern California in June, 1999.

“Is Audit Research Relevant?” was presented at a plenary session of *The International Symposium On Audit Research* at the University of Southern California in June, 1999.

"A Mathematically Derived Rough Set Model For Bankruptcy Prediction", at the IV International Conference On Artificial Intelligence and Emerging Technologies In Accounting, Finance and Tax in Huelva, Spain in December, 1998. Won the Vernon K. Zimmerman Outstanding Paper Award for this paper.

"How Relevant Is Current Audit Research?" at research forum with faculty and doctoral students at Copenhagen Business School, November, 1998.

"Information Technology In Auditor Education" at Audit Education Conference, Copenhagen Business School, November, 1998.

"Changing The Face of Audit Research" at Tenth Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii, October, 1998. Also discussed two research papers at another session and was chairperson at a third session at the same meeting.

"A Mathematically Derived Rough Set Model For Bankruptcy Prediction" at Artificial Intelligence/Emerging Technologies Workshop held at American Accounting Association Annual Meeting, August 15, 1998, New Orleans, LA, USA.

"The Economic Role of Auditing In A Competitive Market Economy" at International Business School Budapest, Hungary in May, 1998.

"The U.S. Accountancy Profession and The Economic Role of Auditing" at Janos Pannionius University, Hungary in May, 1998.

Discussant of "Style, Inc.: An Instructional Case" at February, 1998 mid-year meeting of AAA Audit Section.

"Information Technology and The Teaching of Auditing" at conference titled *Perspectives On The Education of Auditors and Teaching In Auditing* held at the Copenhagen Business School, Copenhagen, Denmark on November 7, 1997.

"Using Fuzzy Logic Models In Auditing" at research forum with faculty and doctoral students at Copenhagen Business School, Copenhagen, Denmark on November 10, 1997.

Chaired session at the September, 1997 Third International Meeting On Artificial Intelligence In Accounting, Finance and Tax in Punta Umbria, Spain.

Discussant for three auditing research papers at April, 1997 American Accounting Association Southeast Regional Meeting

Chair for Symposium on "The Future of Auditing" at the May, 1996 19th Annual Congress of the European Accounting Association

Presented paper "Building A Cognitive System for Predicting Bankruptcy Via An Inductive Inferencing Algorithm" at the 1992 University of Southern California Audit Judgment Symposium.

"Designing An Introduction To Accounting Course For The Information Economy" presented at the 1992 Annual Meeting of The Tennessee Society of Accounting Educators.

Panel discussant on "Prospects and Issues in the Use of Audit Decision Aids" at the 1991 University of Southern California Audit Judgment Symposium.

"Building A Cognitive System For Predicting Bankruptcy Via An Inductive Inferencing Algorithm" was presented to the accounting faculty and graduate students at Otago University (Otago, New Zealand) in August 1991.

"Building A Cognitive System For Predicting Bankruptcy Via An Inductive Inferencing Algorithm" was presented to the accounting faculty and graduate students at Massey University (Palmerston North, New Zealand) in July 1991.

Discussant of four research papers presented at the 1990 American Accounting Association Meeting in program titled "Research On Factors Affecting the Use and Effectiveness of Analytical Procedures in Auditing."

Presented papers "Evaluation of Enterprise Continuity Status Via Neural Networks" and "A Comparison of Norwegian and United States Professional Accountants/Auditors Learning Style Preferences" [Mock & Rudd co-authors on latter paper] at 1990 Thirteenth Annual Congress of The European Accounting Association in Budapest, Hungary.

"Lecture during April, 1990 to faculty of Vysoka School of Economics (Bratislava, Czechoslovakia) titled "Audit Technology: The Current and Future Impact of Decision Support Systems, Knowledge Based Systems, Expert Systems, and Neural Networks on Auditing."

Panel discussant of four research papers presented at "Auditability/Validation Issues" session of First International Symposium on Expert Systems in Business, Finance and Accounting (1988) sponsored by the University of Southern California.

"Expert Systems in Auditing" was presented to the accounting faculty and students at the University of Southern Mississippi in November 1988.

PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

Editorial board for *Intelligent Systems In Accounting, Finance and Management*. 2014-present.

Editorial board for *International Journal of Auditing*, 2013-present.

Editor for *International Journal of Auditing* , August, 2006-December, 2011.

Editorial board of *International Journal of Digital Accounting Research*, 2001 to present.

Association of University Programs In Health Administration.

Audit Committee 2010 - 2013
Member 2009- present

American Institute of Certified Public Accountants [past member]

Discussion leader for professional development seminars

Tennessee Society of Certified Public Accountants [past member]

Member of State Council 1981-1982

President of Appalachian Chapter 1980-1981

President-elect of Appalachian Chapter 1979-1980

Vice-president of Appalachian Chapter 1978-1979

National Association of Accountants

East Tennessee Chapter-Associate Placement Director 1978-1979

East Tennessee Chapter-Associate Program Director 1977-1978

American Accounting Association [past member]

Reviewer for 2000, 1997, 1996, 1995 Mid-Year Meetings of the American Accounting Association Audit Section

Reviewer for *Auditing: A Journal of Practice And Theory*, 1993 to 1996

Member of the American Accounting Association Audit Section Education Committee 1991-1995

Chair of the American Accounting Association Audit Section Education Committee 1992-1994

Member of American Accounting Association Staffing Evaluation Committee 1990-1992

Member of Analytical Review Subcommittee of Auditing Standards Committee, 1984-1986.

Ad Hoc reviewer for *Accounting Review*, 1984-1986

Member of 1977-1978 National Membership Committee

Member of 1976-1977 Committee to Nominate Notable Contributions to Accounting Literature

Institute of Internal Auditors

Member of International Advanced Technology Committee 1992-1993

Board of Governors for Tri-Cities Chapter 1991-1993

Vice-President of Tri-Cities Chapter, 1985-1986, 1989-1990

Chairman of University Relations Committee of Tri-Cities Chapter 1983-1985, 1988-1990, committee member 1992-94.

Reviewer and member of editorial board for journal, *Advances In Accounting*, 1986-1990.

Referee of papers for the following journals- *Auditing: A Journal of Practice and Theory*, *International Journal of Auditing*, *International Journal of Intelligent Systems in Accounting, Finance and Management*, *European Accounting Review*, *International Transactions on Operational Research*, *Journal of Accounting Literature*, *European Journal of Operational Research* 1999-2012.

MUSC SERVICE

College of Health Professions Faculty Work-Life Task Force 2016-17

MHA Reaccreditation Committee 2016-17

MHA Division Director (interim), 2014.

MHA Division Director Search Committee 2014

MHA Internship Coordinator Search Committee 2014

MUSC Clinical Rotations and Experiential Education Group 2010-2014

College of Health Profession's Associate Dean Search Committee 2013-14

College of Health Profession's Space Allocation Committee 2013-14

College of Health Profession's Fall 2012 Development and Assessment of Teaching Effectiveness team member conducting teaching review of faculty member.

College of Health Profession's Entrepreneurialism Committee, Co-Chair, 2011-2013.

College of Health Profession's Executive Advisory Council, 2010 to 2011.

Internship Director for Master of Health Administration degree program, December 2008 to present.

College of Health Profession's Promotion Committee, 2010-2011.

College of Health Profession's Tenure and Promotion Committee, Co-Chair, Promotion Committee, 2009 -2010.

Member MHA Global Advisory Committee, 2009 – 2010.

Member MHA Global Faculty Search Committee, 2009 -2010.

Member of DHA Doctoral Project Award Committee, 2008-2009, 2015.

College of Health Profession Faculty Marshall, 2008-2010.

Internship Director for Master of Health Administration degree program, December 2008 to 2014.

University-Faculty Senate Alternate 2007-2008

Departmental-DHAP Student Affairs Committee 2007-2008.

ETSU SERVICE

University-Research Conduct Committee-2002 to 2003

University-Academic Information Resources Subcommittee 1998

University- Information Resources Council 1994, 1996-97

University - Honors Program Committee 1991-1997

University - Academic Computer Subcommittee 1981-1984

University - Research Development Committee 1982-1983

University - Computer Committee 1977-1980

University - Search Committee for College of Business Dean 1981

University - Search Committee for Chief Accountant 1980

College of Business-Honors Committee, Honors Advisor For Honors-In-Discipline, 2004

College of Business - Graduate Programs Committee 1984-1987, 1989-1991, 1999, 2002-2003

College of Business- Strategic Planning Committee 1992-1999, Chair 1999

College of Business - External Programs Committee 1986-1987

College of Business - Dean's Council 1983-1984, 1992-1997.

College of Business - Executive Committee 1982-1983

College of Business - Curriculum Committee 1981-1982

College of Business - Tenure and Promotion Committee, 1978-1980, Chair 1978-1979, 1982-1984, Chair 1984-1985, 1991-1992.

College of Business - Graduate Curricula Committee

College of Business - Computer Committee, Chairman 1982-1983, 1988-89

College of Business - Graduate Advisory Committee 1977-1983

Departmental-Chair-Faculty Search Committee 2002-03

Departmental-Chair –Undergraduate Curriculum Committee 1999-present

Departmental - Coordinator of Annual Update Seminar 1982-1986 This is a two day seminar which had approximately 150 attendees from a three state region.

Departmental - Master of Accountancy Committee 1976-1979

Departmental - Faculty Advisor to ETSU Accounting Society 1977-1978

Departmental - Editor of Accounting Department Newsletter 1977-1979, 1993,1997

Departmental - Accounting Development Fund Chairman 1976-1978

Departmental - Faculty Advisor to Student Teams Working on SBA Cases

Departmental - Developed Accounting Department Recruiting Brochure

Departmental - Co-developer of CPA Review & Annual Update Seminars

Departmental - Promotion and Tenure Committee, various dates

Departmental - Curriculum Committee, various dates

OTHER SERVICE

Speeches or seminars to various professional, civic, and educational groups:

“Medical Practice Valuation Course-How Much Is Your Practice Worth?” in September 2008 for Medical University of South Carolina.

“Analytical Procedures For Small Business Engagements” in September 2007 for American Institute of CPAs.

“New Approaches For Dealing With Risk In Business Valuations.” In May, 2007 to Frontera Corporation in Auckland, New Zealand.

“Small Business Fraud: Causes, Impacts, Prevention” at April, 2007 ETSU Executive Briefing.

“Fraud Risk Assessment Techniques In 2006: From Checklists To Quantitative Models” in September 2006 at ETSU Update Seminar.

“Fraud and The Financial Statement Audit” in Jacksonville, Florida during June 2006 for American Institute of CPAs.

“Auditing Issues” in October 2005 to Corporate Audit Services of Eastman Chemical.

“Practical Excel Tools For Auditors” and “Difficult Revenue Recognition Issues” in September 2005 at ETSU Update Conference.

“Audit Sampling” in June 2005 to Corporate Audit Services of Eastman Chemical.

“Future Impact of The Internet” in November 2004 to Appalachian Chapter of Tennessee Society of CPAs.

“Revenue Recognition” in October 2004 at ETSU Update Conference.

“Practical Business Forecasting Applications” in June and October 2004 for Michigan and Tennessee CPA societies.

“Revenue Recognition In Today’s Business Climate” in July 2004 for NY Society of CPAs.

“New Approaches For Dealing With Risk In Business Valuations” in April 2004 to Estate Planning Council of Charleston, SC.

“Sarbanes Oxley Act of 2002” during October 2003 to South Carolina Treasury Management Association.

“Fraud and The Financial Statement Audit” during October and November 2003 in New York and Chicago for American Institute of CPAs.

“Risk Based Auditing and The New Fraud Standard” in June 2003 to Knoxville Chapter of Tennessee Society of CPAs

“Risk and Fraud” in May 2003 to accounting firm of Blackburn, Childers, Stigall.

Advice to citizens group concerning possible legal action against auditing firm that issued audit opinion on financial statements during period when major fraud was perpetrated against local city

Radio interview on "Personal Financial Planning,"1980

Treasurer of ETSU National Alumni Association, 1977-1978

Chairman of the National Finance Committee of the ETSU National Alumni Association 1977-1978

Team Captain in the 1978 ETSU Washington County Telefund Campaign

Scoutmaster to special Explorer Scout Post for scouts with interest in Accounting 1970-1971

HONORS RECEIVED

2015 Certificate of Merit in annual Lybrand Awards manuscript competition from Institute of Management Accountants for article "Using Excel To Perform Monte Carlo Simulations."

2008-2009 Nominated for MUSC College of Health Profession's Outstanding Teacher Award

2007 Don Trow Visiting Research Fellow Victoria University, Wellington, New Zealand

1998 U.S. Fulbright Lecturer/Research Scholar

Vernon K. Zimmerman Outstanding Paper Award at IV International Conference On Artificial Intelligence and Emerging Technologies In Accounting, Finance and Tax, 1998

Nominated for ETSU College of Business Outstanding Teaching Award on multiple occasions.

Certificate of Merit for one of the top six scores on the May, 1985 CIA exam

Tennessee Society of CPAs 1983 Outstanding Discussion Leader Of The Year

Johnson City Jaycees 1979 Outstanding Young Educator of the Year

Robert Beyer Bronze Medal for Third highest score on Dec., 1977 CMA exam

Beta Alpha Psi (Accounting Honor Society)

Tennessee Society of CPAs outstanding Accounting Student Scholarship

CONSULTING EXPERIENCE

Valuation of small businesses for purposes of negotiating sales agreements.

Technical assistance to local CPA firms which has included items such as performing EDP controls review for \$100 + million bank and opinion letters on financial reporting and auditing issues and problems

Expert witness in various cases concerning financial misrepresentation, failure of auditors to detect fraud in a municipality, valuation of a closely held business, and failure of auditors to comply with professional standards in auditing a large bank

Individual and corporate consolidated tax returns and tax planning

Design and installation of both computerized and manual accounting systems

Accounting services and management advice to variety of small companies

Plant feasibility study

Financial planning for small businesses and individuals

Technical reviewer for introductory accounting, accounting information systems, and managerial accounting texts

Preparation and/or delivery of 100+ accounting/auditing seminars, for experience levels from staff accountants to partners, at various locations in the U.S. and Europe. Some of the seminar topics were:

Revenue recognition	First audit of a client
Forecasting	Materiality and audit risk
SAS 99 fraud audits	Financing a small business
Expert Systems in accounting and auditing	Update on financial accounting standards
Auditing standards update	Managing audit engagements
Interviewing for fraud	Taking Charge of Small Engagements
Accounting systems design	Working paper review
EDP auditing	Compilation and review services
Statistical sampling in auditing	Audit automation and technology
Working papers	Analytical auditing
Analytical procedures	Discovery and control of fraud