

VITA

PROFESSIONAL BACKGROUND

Name: Timothy J. Bush

Rank: Instructor

Office Address: WB 303; Office Phone: (765) 285-5100

Area of Academic Discipline Specialization: Accounting

Degrees:

Masters Degree:

Name of Degree: Master of Science

Year Conferred: 2006

Degree-Granting Institution: Ball State University, Muncie, Indiana

Major Field of Study: Accounting

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred: 2005

Degree-Granting Institution: Ball State University, Muncie, Indiana

Major Field of Study: Accounting, Economics

Professional Certification:

Name of Degree: CPA

Year Conferred: 2008

Profession of State Conferring Certificate: Indiana

Academic Experience:

Aug. 2008-Dec. 2009

Instructor, Accounting, Ball State University,
Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDER YEAR

Courses Taught:

ACC 201

Principles of Accounting 1

SCHOLARLY ACTIVITIES

Business and Other Professional Experience:

Staff Accountant Whiting & Co. LLC, Muncie, Indiana
(Nov. 2007-present)

Tax Consultant Deloitte Tax LLP, Indianapolis, Indiana
(Sept. 2006 - Nov. 2007)

Graduate Assistant Ball State University, Muncie, Indiana
(Aug. 2005 - May 2006)

Tax Intern	Deloitte Tax LLP, Indianapolis, Indiana (Jan. 2005 - July 2005)
Accounting Associate	Wal-Mart, Muncie, Indiana (Sept. 2000 – Dec. 2004)
Cashier	Arby's, Winchester, Indiana (Sept. 1999 - Sept. 2000)
Cashier	Time-Out Snack Shop, Winchester, Indiana (Sept. 1997 - Sept.1999)

SERVICE ACTIVITIES

Professional and Academic Organizational Activities:

Member, AICPA
Member, Beta Gamma Sigma

Other:

Ball State Young Alumni Advisory Council (2006-present)

Honors, Awards, Recognitions:

Most Outstanding Master of Science in Accounting Graduate (2006)
Indiana CPA Exam Top 10 (2006)
Wall Street Journal Student Achievement Award for Economics (2005)

VITA

PROFESSIONAL BACKGROUND

Name: Adlai Chester

Rank: Instructor

Office Address: WB 318; Office Phone: 765-748-8935

Area of Academic Discipline Specialization: Accounting

Degrees:

Masters Degree:

Name of Degree: Master of Science

Year Conferred: 2003

Degree-Granting Institution: Ball State University

Major Field Of Study: Accounting

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred: 2002

Degree-Granting Institution: Ball State University

Major Field Of Study: Accounting

Minor Field of Study:

Professional Certification:

Name of Degree: CPA, CFE

Year Conferred: 2004 and 2005

Profession of State Conferring Certificate: Indiana

Academic Experience:

2005 - Present Accounting Instructor, Ball State University, Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 202	Managerial Accounting
ACC 201	Financial Accounting- Intro to Accounting

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2004 - 2008:

The Market Valuation of Earnings in Germany, the United Kingdom and the United States” co-authored with Mark Myring, Rebecca Shortridge, and Adlai Chester. International Business & Economics Research Journal, 6(7) (2007), 10 pages.

Business and Other Professional Involvement:

CHIEF FINANCIAL OFFICER (APRIL 2009- PRESENT)
Mainstreet Capital Group Cicero, IN

- Evaluate monthly, quarterly, and annual financial statements.
- Oversee accounting and human resource departments.
- Review tax returns and monthly reconciliations prepared by staff.
- Responsible for annual and mid-year budgeting process.
- Lead role on evaluating new business opportunities.
- In charge of banking and investor relations

FINANCIAL CONSULTANT (DECEMBER 2005- PRESENT)
Rutter Communications (www.rutter.net) Indianapolis, IN

- In-charge of Senior Management Team and Executive Committee.
- Successfully negotiated and concluded sale of three divisions of the company to Comcast Spotlight, Inc., resulting in significant return to the shareholders.
- Evaluate monthly, quarterly, and annual financial statements.
- Oversee accounting and human resource departments.
- Review tax returns and monthly reconciliations prepared by staff.
- Responsible for annual and mid-year budgeting process.
- Lead role on evaluating new business opportunities

FINANCIAL CONSULTANT

(DECEMBER 2005- PRESENT)

Joseph David Advertising (www.jdausa.com)

Saint Simons Island, GA

- Oversee preparation of monthly, quarterly, and annual financial statements.
- Conduct economic feasibility studies for agency clients (i.e. Warner Southern College, Answers in Genesis, and Mastermedia)
- Review tax returns and monthly reconciliations prepared by staff.
- Aid in annual budgeting process

SERVICE ACTIVITIES

Board Member/Elder The Gathering- Church of God (2007 – Current)

Accounting Advisory Board- Ball State University (Curriculum Chair 2006 – Current)

Emerging Leaders Cabinet- Indiana CPA Society (2005, 2006, 2007)

Board Treasurer- Muncie Mission (2003 to 2008)

Muncie Children's Museum Board (2007 & 2008)

Indiana CPA Society

AICPA

Association of Certified Fraud Examiners

United Way Volunteer

VITA

PROFESSIONAL BACKGROUND

Name: Richard Culp

Rank: Instructor

Office Address: WB 328: Office Phone: 5-5113

Area of Academic Discipline Specialization: Accounting

Degrees:

Bachelors Degree

Name of Degree: Bachelor of Science

Year Conferred: 1966

Degree-Granting Institution: Fairmont State University

Major Field of Study: Accounting

Minor Field of Study: History

Academic Experience:

2003-Present Instructor of Accounting, Ball State University, Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 201 Financial Accounting (8 Sections)

Other:

Developed and instructed online course for Distance Education –ACC201

SCHOLARLY ACTIVITIES

Business and Other Professional Experience:

Consultant : Ent and Imler CPA's (2008)
Richard K. Leighton, CPA (Estate of) (2008)
Tronitech, Inc. (2008-2009)

Workplace Leader: PricewaterhouseCoopers (2004-2007)

Director of Administration, Recruiting and Personnel:
Arthur Andersen &Co. (1969-2002)

SERVICE ACTIVITIES

Presenter, Beta Alpha Psi and Accounting Club

Presenter, MBA “Boot Camp”

Member, Indiana CPA Society

Member, Search Committee for University Placement Office

Honors, Awards, and Recognitions (2004-2008)

 Sigma Chi Epsilon Professor of the Year

 Delta Sigma Pi Professor of the Year

VITA

PROFESSIONAL BACKGROUND

Name: James R. Duncan

Rank: Associate Professor

Office Address: WB 331; Office Phone: 5-4976

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 1997

Degree-Granting Institution: University of Kentucky

Principal Academic Units: Accounting

Major Fields of Study: Accounting

Dissertation Title: "Moral Reasoning, Earnings Pressure, and Likelihood of Detection as Determinants of Earnings Management"

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year Conferred: 1976

Degree-Granting Institution: Eastern Kentucky University

Major Field Of Study: Accounting

Bachelors Degree:

Name of Degree: Bachelor of Business Administration

Year Conferred: 1975

Degree-Granting Institution: Eastern Kentucky University

Major Field Of Study: Accounting

Professional Certification:

Name of Degree: CPA

Year Conferred: 1977

Profession of State Conferring Certificate: Kentucky

Academic Experience:

2006 - Present Associate Professor of Accounting, Ball State University, Muncie, Indiana

1997-2006 Assistant Professor of Accounting, Ball State University, Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 675	Seminar in Financial Accounting
ACC 690	Seminar in Professional Issues
ACC 440	Advanced Financial Accounting
ACC 369	Internship

Other (such as educational innovation, curriculum development, instructional grants)
Completely revise Seminar in Professional Issues each year.

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2009:

Sun, L., and Duncan, J. (2009). Corporate Governance and Technical Efficiency: Evidence from the Chemical and Business Service Industries, *Journal of Applied Business and Economics*, 10 (3): forthcoming

2004 - 2008:

Duncan, J., and Schmutte, J. (2006). Change in Accounting Programs: The Impact of Influences and Constraints, *The Accounting Educators' Journal*, 16: 52-81

Duncan, J., and Schmutte, J. (2006). FIN-46 Consolidation: Impact on Lending Decisions, *Commercial Lending Review*, 21 (1): 9-13, 51.

Schmutte, J. and Duncan, J. (2005). FIN 46: Consolidation Required in Unexpected Situations, *The CPA Journal*, 75 (6): 42-46.

Dahlstrom, R., Duncan, J., and Ramsay, R. (2004). The Twenty Billion Dollar Start-Up: Tricon Global Restaurants, Inc., A Case Study in Auditing Using the Strategic-Systems Lens, *The KPMG/University of Illinois Business Measurement Case Development and Research Series*, November, 39 pages.

1999 - 2003:

Duncan, J. (2002). Quality of Earnings and Accounting Estimates: A Case of Decisions, *Issues in Accounting Education*, 17 (4): 401-409.

Duncan, J. (2001). Twenty Pressures to Manage Earnings, *The CPA Journal*, 71 (7): 32-37.

SERVICE ACTIVITIES

Student Advising:

Faculty Advisor in the ACC Major (2004- present)

University, College, Departmental Committees (2004 - 2008):

Member, Doctoral Dissertation Committee, Robin Scott, Teachers College, (2005-2008)

Member, Department of Accounting Accreditation Committee, (2007-2008)

Member, Department of Accounting Strategic Planning Committee, (2005-2006)

Member, Department of Accounting Peer Institutions Committee, (2005)

Member, MCOB Commencement Committee, (2004-2006), faculty marshal for six years

Member, Department of Accounting P&T Committee, (2004-2007, 2008-2009)

Member, MCOB Blue Ribbon MBA Committee, (2005)

Member, MCOB Scholarship Committee, (2004-2009)

Faculty Advisor, Ball State University Accounting Club, (1999-Present)

Professional and Academic Organization Activities (2004 - 2008)

President, Beta Gamma Sigma, (2007 - Present)

Member, Board of Directors, D. D. Williamson, Inc., (2004-Present)

Member, American Institute of CPAs, (2004-Present)

Professional Development and Participation (2004 - 2008):

Attended various seminars on accounting issues averaging 30 hours per year

Other (such as community-related activities, including consulting and advisory board activity if service-related)

Member, Endowment Committee, Yorktown U. Methodist Church, (2008)

Bible Study Leader, Muncie First Brethren Church, (2004)

Honors, Awards, and Recognitions (2004 - 2008)

Indiana Super CPA, recognized by *Indiana Business Magazine* based on peer vote of members of Indiana CPA Society, (2008)
Nominated, MCOB Outstanding Service Award, (2006)
Finalist, Ball State University Outstanding Teaching Award, (2004, 2005)
Nominated, Indiana CPA Society Outstanding Accounting Educator, (2004, 2005, 2006)

May 2009

VITA

Professional Background

Name: John Ledbetter

Rank: Assistant Professor

Office Address: WB 327; Office Phone: 5-5109

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 1998

Degree-Granting Institution: University of Houston, Houston, Texas

Principal Academic Units: Business

Major Fields of Study: Accounting

Minor Fields of Study: Economics

Dissertation Title: "An Empirical Investigation of the Effects of the
Arkansas Best Decision on the Volume of Futures Contracts on
Treasury Obligations"

Masters Degree:

Name of Degree: Master of Science in Accounting

Year Conferred: 1979

Degree-Granting Institution: Texas Tech University, Lubbock, Texas

Major Field of Study: Accounting

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Business Administration

Year Conferred: 1977

Degree-Granting Institution: Texas Tech University, Lubbock, Texas

Major Field of Study: Accounting

Minor Field of Study:

Professional Certification:

Name of Degree: Certified Public Accountant

Year Conferred: 1980

Profession of State Conferring Certificate: Texas

Academic Experience:

1999 – Present Assistant Professor of Accounting, Ball State University, Muncie,
Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 401	Introduction to Taxation
ACC 625	Tax Planning and Research
ACC 430	Government and Nonprofit Accounting

Other:

Developed course materials for Honors section of ACC 201 for Spring, 2009

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2004 - 2008:

White, G.B., L.L. Van Alst, and J. **Ledbetter**. 2008. Environmental Management Systems. *Cost Management* 22(4) (July/August 2008): 35-39.

Ledbetter, J. and Van Alst, L. 2007. Schedule M-3 Update for 2007. *Taxes – The Tax Magazine* 85 (December, 2007): 39-48.

Zivney, T.L., J. **Ledbetter**, and J.P. Hoban. 2006. Enhancing Stock Returns Using Hedged Dividend Capture. *Managerial Finance* 32(1): 51-59.

Ledbetter, J. and Van Alst, L. 2005. Business Entities and Financial Distress: Federal Income Tax Implications. *Business Journal for Entrepreneurs* 2005(4): 76-84.

Ledbetter, J. and Van Alst, L. 2004. The New Schedule M-3 – An In-Depth Look. *Taxes – The Tax Magazine* 82 (November, 2004): 33-40, 57-58.

1999 - 2003:

Van Alst, L. and J. **Ledbetter**. 2003. How U.S. Companies Can Profit from Drawback. *Strategic Finance* 84 (November): 47-51.

Van Alst, L. and J. **Ledbetter**. 2002. The New Expanded and Computerized CPA Examination. *Pennsylvania CPA Journal* 73 (Winter, 2003): 32-33.

Zivney, T.L., J.P. Hoban, and J. **Ledbetter**. 2002. Taxes and the Investment Horizon. *Journal of Financial Planning* 15 (November, 2002): 84-91.

Other Publications:

2004 - 2008:

Nonrefereed Articles

Ledbetter, J. Book Review of Successful Failures: Wisdom, Quotes and Stories to Inspire You to Success. *Mid-American Journal of Business* 20 (Fall, 2004): 63.

Nonrefereed Proceedings

Ledbetter, J., T. Charles, S. Sundaram, and W.A. Ogden. 2005. Is There a Fortune in America's Most Admired Corporations? Presented April 22, 2005 at 2005 Financial Education Association meeting Orlando, FL.

Ledbetter, J. The Effects of the *Arkansas Best* Decision on Trading in Treasury Bond Futures. Presented October 5, 2005 at International Business & Economics Research Conference Las Vegas, NV.

Books and Monographs (2004 - 2008):

Business and Other Professional Experience:

Tax Consultant Consult individual and business clients

1999-2003:

Business and Other Professional Experience:

Tax Consultant Consult individual and business clients

SERVICE ACTIVITIES

Student Advising:

Faculty Advisor in the Accounting Major (1999- present)

University, College, Departmental Committees (2004 - 2008):

Member, University Senate.

Member, University Faculty Council.

Member and Secretary, University Governance and Elections Committee.

Member and Chair, University Admissions and Credits Committee.

Member, University Financial and Budgetary Affairs Committee.

Member, University Teaching and Learning Conference Committee.

Member and Chair, College Faculty Development Committee.

Member, College Library Committee.

University, College, Departmental Committees (1999 - 2003):

Member, University Professional Affairs Council.
Member, University Teaching Evaluation Committee.
Member, University Academic Policies Council.
Member, University Extended Education Committee.
Member, College Library Committee.
Member, College Strategic Planning Subcommittee on Professional Certifications.
Member, College Undergraduate Curriculum and Assessment Committee.
Member, Department Curriculum and Assessment Committee.
Member, Department Honors Committee.
Member, Department Sustainability Task Force.
Member, Department Computer Technology Committee.
Member, Department ACC 202 Technology Committee (Fall, 2001).
Member, Department ACC 201 Technology Committee (Spring, 2001).
Member, Department ACC 201 Textbook Selection Committee (Spring, 2001).

Other University Service (2004-2008):

Member of Ball State graduate faculty.
Represented Accounting Department at Cardinal Preview Days, October, 2006 and 2007.
Represented College of Business in BSU Day at the State Fair, 2005-2008.
Instructed VITA assistance sessions for foreign BSU faculty and students, Spring 2005-2008.

Professional and Academic Organization Activities (2004 - 2008)

Member, American Institute of Certified Public Accountants
Member, Tax Division of AICPA
Member, Beta Gamma Sigma

Professional Education Instruction (2004 - 2008)

Tax Update (2004). Michiana Tax and Accounting Seminar.
December 3, 2004.

Honors, Awards, and Recognitions (2004 - 2008)

Outstanding Service Award, Miller College of Business, 2008.

Outstanding Teaching Award Nominee, Miller College of Business, 2006.

Excellence in Teaching Award, Ball State University, 2004.

Outstanding Teaching Award, Miller College of Business, 2004.

Honors, Awards, and Recognitions (1999-2003)

Outstanding Faculty Award, Ball State University Mortar Board, 2003.

Dean's Teaching Award, Miller College of Business, 2000.

VITA

PROFESSIONAL BACKGROUND

Name: Christopher Luchs

Rank: Assistant Professor

Office Address: WB 329; Office Phone: 5-5111

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 2003

Degree-Granting Institution: Kent State University

Principal Academic Units: Accounting

Major Fields of Study: Accounting

Minor Field of Study: International Business

Dissertation Title: "The Impact of Form 20-F Reconciliation of ADRs on Analysts' Forecast Errors"

Masters Degree:

Name of Degree: Master of Management (MM)

Year Conferred: 1996

Degree-Granting Institution: Willamette University, Salem, OR

Major Field Of Study: Accounting

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Business Administration (BBA)

Year Conferred: 1992

Degree-Granting Institution: University of Portland, Portland, OR

Major Field Of Study: Finance

Minor Field of Study:

Academic Experience:

2006 - Present Assistant Professor of Accounting, Ball State University, Muncie, Indiana

2002 - 2006 Assistant Professor of Accountancy, Marshall University, Huntington,
West Virginia

1998- 2002 Teaching Fellow, Kent State University, Kent, Ohio

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 202	Principles of Accounting
ACC 306	Intermediate Management Accounting
MBA 631	Accounting and Decision Making

Other (such as educational innovation, curriculum development, instructional grants)

- Developed course materials for MBA 631
- Taught graduate course on interactive television
- Developed and taught undergraduate course on Internet

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

- 2009:** Myring, M., **C. Luchs** and R. Bloom. Forthcoming. An analysis of three internal audit reports: Internal Audit 2012, Internal Control from a Risk-Based Perspective, Guidance on Monitoring Internal Control Systems (COSO). Strategic Finance.
- Luchs, C.**, Stuebs, M. and Sun, L. Forthcoming. Corporate Reputation and Earnings Quality. Journal of Applied Business Research.
- 2004 - 2008:** Boa, Y., Lee, C., and **Luchs, C.** (2006) Trends of Increasing Earnings: An Examination of the Earnings Response Coefficients. International Journal of Business and Economics Perspective. Vol. 1 No. 2.
- Benkato, O., Myring, M., and **Luchs, C.** (2006) Capital Structure: Common Law versus Civil Law Countries. Review of Business Research. Vol. 6 No. 1 2006.
- Saunders, G., **Luchs, C.**, and Smith, W. (2006) The Role of Service in P & T Decisions. Journal of College Teaching & Learning. Vol. 3 No. 4. 2006.
- Luchs, C.** (2004) The Relation of Financial Accounting Systems and Country Risk: An Examination of ADRs. The Journal of Accounting and Finance Research. Vol. 12 No. 6 Winter.

Luchs, C., Saunders, G., and Smith, W. (2004) An Examination of the Use of Service in the Promotion and Tenure Process. The Journal of Accounting and Finance Research. Vol. 12 No. 7 Winter II 2004.

Presentations at Conferences (2004 - 2008):

Luchs, C., Smith, W., and Saunders, G. “What Should Be Considered Service? An Examination of Faculty Opinions of Service in the Promotion and Tenure Process,” American Society of Business and Behavioral Sciences, Las Vegas, NV, February 21-24, 2008.

Bloom, R., Myring, M., **Luchs, C.,** Schirm, D. “An Examination Using Historical and Current Literature on the Theoretical Foundations of Internships in Accounting,” American Society of Business and Behavioral Sciences, Las Vegas, NV, February 21-24, 2008.

Luchs, C., Maheshwari, S., and Myring, M. “An Empirical Test of Fundamental Analysis in India,” American Society of Business and Behavioral Sciences, Las Vegas, NV February 22-25, 2007.

Bloom, R., Myring, M., **Luchs, C.,** Schirm, D. “An Examination Using Historical and Current Literature on the Theoretical Foundations of Internships in Accounting,” Academy of Accounting, Finance and Economics, New Orleans, LA December 13-15 2007.

Benkato, O., Myring, M., and **Luchs, C.** “Determinants of Capital Structure Comparison: Common Law versus Civil Law Countries,” American Accounting Association Ohio Regional Meeting, Columbus, OH 2007.

Boa, Y., Lee, C., and **Luchs, C.** “Trends of Increasing Earnings: An Examination of the Earnings Response Coefficients,” The International Academy of Business and Public Administration Disciplines, Dallas, TX, April 20-22, 2006.

Saunders, G., **Luchs, C.,** and Smith, W. “An Examination of the Components of Service in the Promotion and Tenure Process,” American Society of Business and Behavioral Sciences, Las Vegas, NV, February 23-26 2006.

Luchs, C. “The Impact of US GAAP Reconciliations of American Depository Receipts on Security Analysts’ Forecasts,” AAA Mid-Atlantic Region, Pittsburgh, PA, April 20-22 2006.

Benkato, O., Myring, M., and **Luchs, C.** “Determinants of Capital Structure Comparison: Common Law versus Civil Law Countries,” Midwest Finance Association, Milwaukee, WI March 10-12 2005.

Boa, Y., Lee, C., and **Luchs, C.** “Trends of Increasing Earnings: An Examination of the Earnings Response Coefficients,” SWDSI Annual Meeting, Dallas, TX March 1-5, 2005.

Wenzel, L., and **Luchs C.** “A Description of a Code of Conduct and Statement of Values for Students and Faculty,” American Academy of Accounting and Finance, New Orleans, LA December 9-11, 2004.

Bloom, R., Myring, M., **Luchs, C.**, Schirm, D. “The Theoretical Foundations of Accounting Internships: An Examination Using Historical and Current Literature,” American Academy of Accounting and Finance, New Orleans, LA December 9-11, 2004.

Luchs, C., Saunders, G., and Smith, W. “Descriptive and Prescriptive Faculty Perceptions of the Importance of Service in Awarding Promotion and Tenure,” AAA Ohio Region, Akron OH May 6-8 2004.

Saunders, G., **Luchs, C.**, and Smith, W. “The Role and Importance of Service in P&T Decisions: What Should it Be?” The International Academy of Business and Public Administration Disciples, New Orleans, LA January 23-25, 2004.

Luchs, C., Maheshwari, S., and Myring, M. “Fundamental Signals and Future Earnings in India,” Fifth International Conference and Inaugural Conference of Academy for Global Business Advancement, New Delhi, India January 7-9, 2004.

Luchs, C., Maheshwari, S., and Myring, M. “An Empirical Test of Fundamental Analysis in India,” Fifth International Conference and Inaugural Conference of Academy for Global Business Advancement, New Delhi, India January 7-9, 2004.

Luchs, C., and Wenzel, L. “An Examination of Long-Term Volatility of Earnings,” American Academy of Accounting and Finance, New Orleans, LA December 9-11, 2004.

SERVICE ACTIVITIES

University, College, Departmental Committees (2004 - 2008):

Member, Faculty Development Committee (2006 - present)

Member, Graduate Curriculum/Assessment/Graduate Faculty (2006 - present)
Field Study Director (Turkey) (2006-2008)

Professional and Academic Organization Activities (2004 - 2008)

Member, Beta Alpha Psi
Member, American Accounting Association

VITA

PROFESSIONAL BACKGROUND

Name: Miranda Metaj

Rank: Instructor

Office Address: WB 303; Office Phone: (765) 285-5100

Area of Academic Discipline Specialization: Accounting

Degrees:

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year Conferred: 2005

Degree-Granting Institution: Ball State University, Muncie, Indiana

Major Field of Study: Finance

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred: 2002

Degree-Granting Institution: Gazi University, Ankara, Turkey

Major Field of Study: Finance and International Accounting

Academic Experience:

Aug. 2009-Dec. 2009

Instructor, Accounting, Ball State University,
Muncie, Indiana

2002-2008

Instructor, Accounting, South Eastern European University,
Tetova, Macedonia

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDER YEAR

Courses Taught:

ACC 202

Principles of Accounting 2

SCHOLARLY ACTIVITIES

Business and Other Professional Experience:

Director Business Development, South Eastern European University,
Tetova, Macedonia (Jan. 2006-Mar. 2008)

Intern Global Marketing Department, Roche Diagnostics,
Indianapolis, Indiana (May 2005-Dec. 2005)

Intern InterBank, Ankara, Turkey (May 1999-Aug. 1999)

SERVICE ACTIVITIES

Honors, Awards, and Recognitions (1996-2005):

Indiana University, International Education and Development Assistance
Scholarship (2003-2005)

Macedonia-Turkish Embassy Scholarship (1996-2002)

VITA

PROFESSIONAL BACKGROUND

Name: Mark Myring

Rank: Associate Professor

Office Address: WB 303, Office Telephone: 5-5100

Area of Academic Discipline Specialization: Accounting (ACC)

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 2000

Degree-Granting Institution: Kent State University

Major Fields of Study: Accounting

Minor Fields of Study: Statistics

Dissertation Title: "The relationship between returns and unexpected earnings: A global analysis by countries and accounting regimes."

Masters Degree:

Name of Degree: MBA

Year Conferred: 1999

Degree-Granting Institution: Kent State University

Bachelors Degree:

Name of Degree: BSBA

Year Conferred: _____

Degree-Granting Institution: John Carroll University

Major Field of Study: Accounting

Academic Experience:

2006-current	Alumni Distinguished Professor, Associate Professor of Accounting and Director of Graduate Studies in Accounting (tenured) Ball State University, Miller College of Business
2005-2006	Associate Professor of Accounting and Director of Graduate Studies in Accounting Ball State University, Miller College of Business
2000-2004	Assistant Professor of Accounting Ball State University, Miller College of Business

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught

ACC 201 – Principles of Accounting I
ACC 202 – Principles of Accounting I
ACC 301 – Intermediate Accounting I
ACC 302 – Intermediate Accounting II
ACC 501 – Financial Accounting
ACC 660 – International Accounting
ACC 695 – Accounting Capstone
FIN 367 – Practicum in Finance

SCHOLARLY ACTIVITIES

Refereed Journal Publications:

2004-2008:

Barniv, R. O. Hope, **M. Myring** and W. Thomas. Forthcoming. Do analysts practice what they preach and should investors listen? Effects of recent regulations. *The Accounting Review*.

Myring, M and Wrege, W. Forthcoming. Analysts' earnings forecast accuracy and activity: A time-series analysis. *Journal of Business & Economics Research*.

Myring, M., C. Luchs and R. Bloom. Forthcoming. An analysis of three internal audit reports: Internal Audit 2012, Internal Control from a Risk-Based Perspective, Guidance on Monitoring Internal Control Systems (COSO). *Strategic Finance*.

Athavale, M., R. Davis and **M. Myring**. 2008. The state of curriculum integration in colleges of business. *Journal of Education for Business* 83(5): 295-301.

Myring, M. and R. Bloom. 2008. Charting the future of the accounting, finance and auditing professions. *The CPA Journal* 76(6): 65-67.

Myring, M., W. Wrege and L. Van Alst. 2008. Accounting boot camp for college juniors. *Journal of College Teaching and Learning* 4(3): 13-22.

Bloom, R. and **M. Myring**. 2008. An analysis of the IFAC's Financial Reporting Supply Chain. *Tennessee CPA Journal* 53(6): 23-25.

Myring, M. and R. Bloom. 2007. International transfer pricing and intellectual property: The PrimeCo case. *Issues in Accounting Education* 22(4): 769-744 (case), 168-176 (teaching notes).

Myring, M. and R. Bloom. 2007. Complexity in financial reporting. *Today's CPA* 53(3): 24-28.

Myring, M., R. Shortridge, W. Wrege and A. Chester. 2007. The market valuation of earnings in Germany, the United Kingdom and the United States. *International Business and Economics Research Journal* 6(7): 19-28.

Brown, C., D. Brickner and **M. Myring**. 2007. Using fundamental analysis of financial information to explain unexpected market behavior. *Global Business and Economics Review* 9(4): 366-380.

Myring, M. and R. Bloom. 2007. Global capital markets and the global economy: A vision from the CEOs of the international audit networks – analysis and commentary. *Catalyst* July: 74-76.

Myring M. and W. Wrege. 2006. Investigation into the general acceptance of AACSB ethics standards. *Journal of Business and Economic Research* 4(6): 1-7.

Myring, M. 2006. The relationship between returns and unexpected earnings: A global analysis by accounting regimes. *Journal of International Accounting, Auditing and Taxation* 15(1): 92-108.

Benkato, O., **M. Myring** and C. Luchs. 2006. Determinants of capital structure: Common law versus civil law countries. *Review of Business Research* 6(1): 63-71.

Barniv, R. and **M. Myring**. 2006. An international analysis of historical and forecast earnings in accounting-based valuation models. *Journal of Business, Finance and Accounting* 33 (7-8): 1087-1109.

Barniv, R., **M. Myring** and W. Thomas. 2005. The association between the legal and financial reporting environments and forecast performance of individual analysts. *Contemporary Accounting Research* 22(4): 1-33.

Bloom, R. and **M. Myring**. 2005. Ideas on globalizing the intermediate accounting courses. *Advances in Accounting Education* 7: 355-379.

Myring, M., R. Bloom and R. Shortridge. 2005. The effect of accounting internships on subsequent academic performance. *The Journal of Accounting and Finance Research* 13(1): 169-175.

Brown, C. and **M. Myring**. 2005. Multivariate time-series prediction of cash flows: Regulated vs. non-regulated firms. *Journal of Corporate Communications* 5: 1-24.

Wrege, W., **M. Myring** and J. Schroeder. 2005. Accounting for stock-based employee compensation: A continuing controversy. *Journal of Business and Economic Research* 3(4): 31-38.

Shortridge, R. and **M. Myring**. 2004. Principles-based accounting standards: What, why and when. *The CPA Journal* 74(8): 34-37.

1999-2003:

Myring, M., R. Shortridge and R. Bloom. 2003. The impact of Statement of Financial Accounting Standard No. 123 on equity prices of computer software companies. *Research in Accounting Regulation* 16: 121-144.

Myring, M., R. Shortridge and L. Van Alst. 2003. The relationship between returns and unexpected earnings: A comparison of Australia and the United States. *Journal of Business and Economic Research* 1(8): 69-78.

Bloom, R. and **M. Myring**. 2003. Focusing on the true value: Improving accounting for intangibles. *Tennessee CPA Journal* 48(3): 5-9.

Myring, M. and R. Bloom. 2003. Independence standards board staff report: A conceptual framework for auditor independence. *The CPA Journal* 73(1): 30-35.

Bloom, R. and **M. Myring**. 2002. GAO's new auditor independence rules. *The Journal of Government Financial Management* 51(3): 44-48.

Brown, R. and **M. Myring**. 2002. A novel approach to accounting education. *The CPA Journal* 72(3): 10-13.

Van Alst, L. and **M. Myring**. 2002. Know the degree alternatives for accounting students. *Pennsylvania CPA Journal* 72(4): 22-23.

Myring, M. and C. Brown. 2001. An inter-industry comparison of earnings response coefficients. *Journal of Business and Information Technology* 1(1): 20-29.

Brown, R. E., **M. Myring** and C. G. Gard. 1999. Activity-based costing in government: Possibilities and pitfalls. *Public Budgeting and Finance* 19(2): 3-21.

Prior

Bloom, R., J. Fuglister and **M. Myring**. 1998. The state of accounting in Armenia: A case. *The International Journal of Accounting* 33(5): 633-654.

Other Publications:

2004-2008:

Book Reviews

Myring, M. 2006. International Accounting by Choi and Meek. *International Journal of Accounting Research* 5(2): 88.

Presentations

2008: AACSB Continuous Improvement Conference, American Accounting Association International Section Mid-Year Meeting, American Accounting Association Annual Meeting, American Accounting Association Ohio Regional Meeting.

2007: American Accounting Association Ohio Regional Meeting, College Teaching and Learning Conference.

2006: International Academy of Business and Economics.

2005: Midwest Finance Association, International Business and Economic Research Conference.

2004: American Accounting Association Southeast Regional Meeting, The American Academy of Accounting and Finance, International Business and Economic Research Conference, Learning Beyond Borders in WTO Regime.

1999-2003:

Book Chapters

Brown, R. E., **M. Myring** and C. G. Gard. Activity-based costing in government: Possibilities and pitfalls. Government Budgeting: Theory, Process and Politics (third edition, 2002) by Albert C. Hyde. Reprint of *Public Budgeting and Finance* Article.

Presentations:

2003: American Accounting Association Annual Meeting, American Accounting Association Ohio Regional Meeting, The American Academy of Accounting and Finance, Southwest Decision Sciences Institute Meeting.

2002: American Accounting Association Annual Meeting, American Accounting Association International Section Mid-Year Meeting, Midwest Finance Association Meetings.

2001: American Accounting Association National Meeting, American Accounting Association International Section Mid-Year Meeting, American Accounting Association Ohio Regional Meeting, Conference on Emerging Issues in International Accounting.

2000: American Accounting Association International Section Mid-Year Meeting, American Accounting Association Northeast Regional Meeting, American Accounting Association Ohio Regional Meeting.

Prior

Presentations:

1996: Academy of Accounting Historians Annual Conference (1996), Cleveland, OH.

Other:

Manuscripts under Review

Myring, M and R. Shortridge. Do variations in corporate governance affect the quality of financial disclosures in the post-SOX era?

Status: Revise and resubmit at *Advances in Accounting*.

Barniv, R. O. Hope, **M. Myring** and W. Thomas. International evidence on analyst stock recommendations, valuations and returns.

Status: Revised manuscript resubmitted to *Contemporary Accounting Research*.

Other

Research Grants

2001-2008 The George A. Ball and Wally T. Miller Distinguished Research Fellowships in Business Administration, \$7,500

2002, 2008 Fisher Research Fellowship, \$3,000

Business and Other Professional Experience:

Consultant

Law Offices of Adam Thurman, 2001-current

Accounting Intern

C.J. Monastra, CPA and Company, 1995

SERVICE ACTIVITIES

Student Advising

- 2001-Current Advisor, Beta Alpha Phi
- 2001-Current Co-advisor, Alpha Kappa Psi
- 2001-2006 Co-advisor, Financial Management Student Association

University, College, and Departmental Committees

- 2007-Current Miller College of Business Dean Search Committee
- 2007-Current Chair, Tenure and Promotion Committee
- 2007-Current Dean's Ethics Education Task Force
- 2004-Current Curricular Integration Committee
- 2004-Current Salary Committee
- 2002-Current Graduate Curriculum and Assessment Committee
- 2007-Current Chair, Tenure and Promotion Committee
- 2005-Current Chair, Graduate Curriculum Committee
- 2002-Current Graduate Curriculum Committee
- 2002-Current Faculty Recruiting Committee
- 2004-Current Salary Committee
- 2005-2006 Graduate Education Committee Curricular Affairs Subcommittee
- 2005-2006 Chair, Graduate Curriculum and Assessment Committee
- 2004-2005 Secretary, Graduate Curriculum and Assessment Committee
- 2003-2004 University John W. Fisher Faculty Research Fellowship Committee
- 2002-2004 Faculty Development Committee
- 2001-2002 Lilly Retention Grant Committee
- 2001-2002 Accounting Principles Course Content Committee
- 2001-2002 MBA Foundations Task Force
- 2000-2001 Technology Implementation Committee

Professional and Academic Organization Activities

Institute of Management Accountants, President, 2001-2006

American Accounting Association Service

- 2007-2008 Andrews Best Paper Committee, Ohio Region
- 2005-2007 Chair, International Accounting Section, Membership Committee
- 2004-2005 Chair, International Accounting Section, Continuing Education Committee
- 2003-2004 Chair, International Accounting Section, Service Committee
- 2001-2002 Regional Coordinator, International Accounting Section, Midwest Regional Meeting
- 2001-2007 Reviewer, various American Accounting Association conferences

VITA

PROFESSIONAL BACKGROUND

Name: James Schmutte

Rank: Professor

Office Address: WB 328; Office Phone: 5-5120

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: DBA

Year Conferred: 1983

Degree-Granting Institution: University of Kentucky

Principal Academic Units: Accounting

Major Fields of Study: Accounting

Minor Field of Study: Operations Research

Dissertation Title: "The Fidelity of Accounting Communication: An Empirical Study "

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year Conferred: 1973

Degree-Granting Institution: Indiana State University, Terre Haute, Indiana

Major Field Of Study: Business Administration

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Arts

Year Conferred: 1968

Degree-Granting Institution: Marian College, Indianapolis, Indiana

Major Field Of Study: Accounting

Minor Field of Study: Business Administration

Professional Certification:

Name of Degree: CPA

Year Conferred: 1974

Profession of State Conferring Certificate: Indiana

Academic Experience:

1981 - Present Professor of Accounting, Ball State University, Muncie, Indiana

1980 - 1981 Instructor of Accounting, University of Kentucky, Lexington, Kentucky
1978 - 1980 Graduate Teaching Assistant, University of Kentucky, Lexington,
Kentucky
1974 - 1978 Associate Professor, Indiana State University, Terre Haute, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 650	Attestation Principles and Practices
ACC 302	Intermediate Accounting 2
ACC 301	Intermediate Accounting 1
ACC 201	Principles of Accounting 1

Other (such as educational innovation, curriculum development, instructional grants)

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2009:

2004 - 2008:

Schmutte, J., and Thieling, J. (2008) "Peer Review: An Emerging Niche Market" *The CPA Journal*, July 2008, Vol 78, No. 7, pp.56-60.

Schmutte, J and Duncan, J.R. (2006) "Change in Accounting Programs: Impact of Influences and Constraints" *The Accounting Educator's Journal*, 16(2), pp. 52-81.

Schmutte, J and Duncan, J.R. (2006) "FIN-46 Consolidation: Impact on Lending Decisions" *Commercial Lending Review*, Jan/Feb 2006, Vol. 21, No. 1, pp.9-13.

Schmutte, J. (2005) "Public Accounting Firm Characteristics: Their Importance to Students and Discussion by Recruiters" *The Journal of Applied Business Research* Winter 2005, Vol 21, No. 1, pp. 63 - 80.

Schmutte, J and Duncan, J.R. (2005) "FIN 46: Consolidation Required in Unexpected Situations" *The CPA Journal* Vol. LXXV, No. 6, pp. 42-46.

1999 - 2003:

Article, Schmutte, J. (2001) "The Communications Gaps in Recruiting Entry-Level Staff: A Study," *The CPA Journal* Jan., pp.68-70.

Other Refereed Publications:

2004 - 2008:

Conference Proceedings in Scholarly Meetings :

2004 - 2008:

1999 - 2003:

Other Publications:

2004 - 2008:

Presentations at Conferences (2004 - 2008):

“Accounting and Auditing Update” for London Witte Group, Indianapolis, December 15, 2008.

“Accounting and Auditing Update” for Michiana CPA Group, South Bend, December 13, 2008.

“Accounting and Auditing Update” for Whiting & Company, Mincie, December 12, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Fort Wayne, December 10, 2008.

“Accounting and Auditing Update” for Clark and Leucht, Indianapolis, December 5, 2008.

“Advanced Update for Compilation, Review, and Accounting Services” for Indiana CPA Society, Indianapolis, December 1, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, South Bend, November 21, 2008.

“Compilation and Review Engagement Essentials” for Indiana CPA Society, Indianapolis, November 5, 2008.

“Accounting and Auditing Update: for Indiana CPA Society, Indianapolis, October 27, 2008.

“Ethics Update” for Indiana CPA Society, Indianapolis, October 27, 2008.

“Compilation and Review Essentials” for Indiana CPA Society, Muncie, October 15, 2008.

“Auditor’s Risk Assessment Process: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Indianapolis, October 13, 2008.

“Accounting and Auditing Update” for London Witte and Company, Indianapolis, September 29, 2008.

“Annual Update for Accountants and Auditors” for Dunbar, Cook and Shephard, Indianapolis, September 24, 2008.

“Professional Ethics Update” for Whiting and Company, Muncie, September 19, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Batesville, September 17, 2008.

“Professional Ethics Update” for Indiana CPA Society, Batesville, September 17, 2008.

“The 2007 Revised Yellow Book: Government Auditing Standards” for Indiana CPA Society, Indianapolis, September 8, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, August 29, 2008.

“Professional Ethics Update” for Indiana CPA Society, Fort Wayne, August 29, 2008.

“Professional Ethics Update” for Lincoln Financial Group, Fort Wayne, August 27, 2008.

“Studies in Single Audit and Yellow Book Deficiencies” for Indiana CPA Society, Indianapolis, August 22, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Kokomo, August 18, 2008.

“Professional Ethics Update” for Indiana CPA Society, Kokomo, August 18, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, South Bend, August 15, 2008.

“Professional Ethics Update” for Indiana CPA Society, South Bend, August 15, 2008.

“Analytical Procedures for Nonprofit Organizations” for Indiana CPA Society, Indianapolis, August 13, 2008.

“Auditor’s Risk Assessment: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Muncie, August 11, 2008.

“Risk Assessment Standards – How to Prepare” for Indiana CPA Society, Indianapolis, June 25, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Muncie, June 13, 2008.

“Professional Ethics Update” for Indiana CPA Society, Muncie, June 13, 2008.

“A&A Update” for Indiana CPA Society, Indianapolis, June 11, 2008.

“Accounting and Auditing Update” for BSU Alumni Association, Indianapolis, June 10, 2008.

“Compilation and Review Engagement Essentials” for Indiana CPA Society, Fort Wayne, June 9, 2008.

“Compilation Engagement Essentials” for Umbaugh and Associates, Indianapolis, May 19, 2008.

“Auditing Standards Update” for Whiting and Company, Muncie, May 16, 2008.

“Auditor’s Risk Assessment Progress: Tackling the New Risk Assessment Standards” for Indiana CPA Society, South Bend, May 14, 2008.

“Auditor’s Risk Assessment Progress: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Indianapolis, May 12, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Indianapolis, December 28, 2007.

“Annual Update for Accountants and Auditors” for London Witte Group, Indianapolis, December 20, 2007.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Merrillville, December 12, 2007.

“Accounting and Auditing Update” for Michiana CPA Group, South Bend, December 8, 2007.

“Professional Ethics Update” for Indiana CPA Society, South Bend, November 26, 2007.

“Accounting and Auditing Update” for Indiana CPA Society, South Bend, November 26, 2007.

“Annual Update for Accountants and Auditors” for Adesa, Indianapolis, November 14, 2007.

“Professional Ethics Update” for Indiana CPA Society, Merriville, November 12, 2007.

“Accounting and Auditing Update” for Indiana CPA Society, Merriville, November 12, 2007.

“Annual Update for Accountants and Auditors for LM Henderson, Indianapolis, October 29, 2007.

“Annual Update for Accountants and Auditors” for Clark & Leucht, Indianapolis, October 19, 2007.

“Professional Ethics Update” for Clark & Leucht, Indianapolis, October 19, 2007.

“Small Business Accounting and Auditing Update” for Indiana CPA Society, Indianapolis, October 17, 2007.

“Professional Ethics Update” for Blue & Company, Indianapolis, October 12, 2007.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Michigan City, September 24, 2007.

“PPC Audit Risk Assessment Process” for Sachrider & Co., Terre Haute, September 17, 2007.

“Annual Update for Accountants and Auditors” for Dunbar Cook & Shepherd, Indianapolis, September 12, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SASs” for Indiana CPA Society, Evansville, September 10, 2007.

“The 2007 Revised Yellow Book: Gov Auditing Standards” for Indiana CPA Society, Indianapolis, September 7, 2007.

“Professional Ethics Update” for Indiana CPA Society, Fort Wayne, August 31, 2007.

“Accounting & Auditing Update” for Indiana CPA Society, Fort Wayne, August 31, 2007.

“Auditing Nonprofits: Tips and Traps” for Indiana CPA Society, Indianapolis, August 29, 2007.

“Professional Ethics Update” for Indiana CPA Society, Batesville, August 24, 2007.

“Accounting & Auditing Update” for Indiana CPA Society, Batesville, August 24, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SASs” for Indiana CPA Society, Indianapolis, August 15, 2007.

“PPC Audit Risk Assessment Process” for Whiting & Company, Muncie, June 15, 2007.

“Back to the Future: The New Risk Assessment Standards” for NFP Conference, Indiana CPA Society, Indianapolis, June 13, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SASs” for Dauby O’Connor and Zalenski, Indianapolis, June 12, 2007.

“Audit and SSARS Update” for Rea Logan & Company, Marion, June 7, 2007.

"Professional Ethics" for Huth & Thompson, Lafayette, December 13, 2006.

"Accounting and Auditing Update" for Dunbar Cook and Shepard, Indianapolis, December 11, 2006.

"Accounting and Auditing Update" for London Witte Group, Indianapolis, December 6, 2006.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Indianapolis, December 4, 2006.

"Accounting and Auditing Update" for Michiana Group, South Bend, December 2, 2006.

"Big GAAP/Little GAAP Should There Be a Difference" for Michiana Group, South Bend, December 2, 2006.

“Accounting and Auditing Update” for Clark & Leught, Indianapolis, November 17, 2006.

"Annual Update for Accountants and Auditors" for Indiana CPA Society, Merrillville, November 13, 2006.

"Annual Update for Accountants and Auditors" for Indiana CPA Society, South Bend, November 6, 2006.

“Accounting and Auditing Update” for Whiting & Co., Muncie, November 1, 2006.

“Advanced Accounting and Auditing Problems for NPOs” for Indiana CPA Society, Indianapolis, October 27, 2006.

“Fraud has been found, now what” for Indiana CPA Society, Indianapolis, September 25, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Fort Wayne, September 6, 2006.

"Professional Ethics" for Indiana CPA Society, Fort Wayne, September 6, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Batesville, August 25, 2006.

"Professional Ethics" for Indiana CPA Society, Batesville, August 25, 2006.

"FASB Review for Industry" for Indiana CPA Society, Indianapolis, August 23, 2006.

"Professional Ethics" for PricewaterhouseCoopers, Indianapolis, July 20, 2006.

"Accounting and Auditing Update" for BSU Alumni Association, Indianapolis, June 21, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Muncie, June 14, 2006.

"Professional Ethics" for Indiana CPA Society, Muncie, June 14, 2006.

"Professional Ethics" for Institute of Management Accountants, Indianapolis, May 15, 2006.

“Accounting and Auditing Update” for LM Henderson, Indianapolis, December 15, 2005.

“Advanced Accounting and Reporting Problems for NFPs” for Indiana CPA Society, Indianapolis, December 21, 2005.

“Annual Accounting and Auditing Update” for Whiting & Company, Muncie, December 19, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, Fort Wayne, December 5, 2005.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Indianapolis, December 12, 2005.

“Professional Ethics Update” for London Witte Group, Indianapolis, December 9, 2005.

“Annual Accounting and Auditing Update” for London Witte Group, Indianapolis, December 9, 2005

“Annual Accounting and Auditing Update” for Michiana Tax and Accounting Workshop, South Bend, December 3, 2005

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, November 28, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, South Bend, November 7, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, Merriville, November 14, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, November 30, 2005.

“Annual Accounting and Auditing Update” for Clark & Leucht, Indianapolis, October 28, 2005.

“Accounting and Auditing Update” for Dunbar Cook & Shepherd, Indianapolis, September 23, 2005.

“Professional Ethics Update” for Heaton-Eadie, Indianapolis, September 19, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, September 19, 2005.

“Accounting and Reporting Practices of NFP Organizations” for Indiana CPA Society, Fort Wayne, August 19, 2005.

“FASB Review for Industry” for Indiana CAP Society, Indianapolis, August 22, 2005.

“Professional Ethics Update “ for Indiana CAP Society, Fort Wayne, August 29, 2005.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, August 29, 2005.

“Accounting and Auditing Update “ for Indiana CPA Society, Lafayette, June 28, 2005.

“Professional Ethics Update” for Indiana CPA Society, Lafayette, June 28, 2005.

“Accounting and Auditing Update” for Indiana CPA Society, Indianapolis, June 27, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, June 27, 2005.

“Professional Ethics Update” for Indiana CPA Society, Muncie, June 22, 2005.

“Accounting and Auditing Update”, for Indiana CPA Society, Muncie, June 22, 2005.

"Accounting and Auditing Update", for BSU Alumni Association, Indianapolis, June 15, 2005.

"Advanced Accounting and Auditing Problems for NPOs", for Indiana CPA Society, Indianapolis, December 22, 2004.

"Accounting and Auditing Update", for Indiana CAP Society, South Bend, December 13, 2004.

"Update on FASB Standards", for Whiting & Company, Muncie, December 8, 2004.

"Accounting and Auditing Update", for University of Indianapolis, Indianapolis, December 3, 2004

"Accounting and Auditing Update", for Michiana Tax and Accounting Workshop, South Bend, December 4, 2004.

"Annual Update for Accountants and Auditors", for Indiana CPA Society, Fort Wayne, November 29, 2004.

"Annual Update for Accountants and Auditors", for Indiana CPA Society, Indianapolis, November 19, 2004.

"Accounting and Auditing Update" for Indiana CPA Society, South Bend, November 8, 2004.

"Nonprofit Auditing and Accounting Update", for Indiana CPA Society, Indianapolis, November 5, 2004

"Accounting and Auditing Update", for Indiana CPA Society, Merrillville, November 1, 2004.

"Accounting and Auditing Update", for Clark & Leucht, Indianapolis, October 29, 2004.

"Accounting and Auditing Update", for Dunbar Cook & Shephard, Indianapolis, October 8, 2004

"FASB Update for Small Businesses", for Indiana CPA Society, Indianapolis, October 24, 2004.

"Accounting and Auditing Update", for Indiana CPA Society, Indianapolis, September 17, 2004.

"Advanced Update for Compilation and Review Engagements", for Indiana CPA Society, Indianapolis, September 13, 2004.

"FASB Review for Industry", for Indiana CPA Society, Indianapolis, August 25, 2004.

"Accounting and Auditing Update", for Indiana CPA Society, Fort Wayne, August 16, 2004.

"Accounting And Auditing Update", for Indiana CPA Society, Muncie, June 25, 2004.

"Accounting and Auditing Update", for BSU Alumni Association, Muncie, June 16, 2004.

"Accounting and Auditing Workshop", for Indiana CPA Society, Indianapolis, May 21, 2004.

"Advanced Update for Compilation and Review Engagements", for Indiana CPA Society, Indianapolis, May 21, 2004.

1999 - 2003:

“Staffing Issues Facing the Profession” for American Society of Women Accountants, Indianapolis, January 21, 2003.

“NFP Accounting and Reporting and the Sarbanes-Oxley Act of 2002” for Indiana Society of Public Accountants, Muncie, January 22, 2003.

“SAS No. 99 and the Sarbanes-Oxley Act of 2002” for Association of Government Accountants, Indianapolis, April 24, 2003.

“Accounting as a Profession: Academic and Corporate Trends” for Association of Government Accountants, Indianapolis, April 24, 2003.

“Accounting Education Best Practices” for Indiana CPA Society, Indianapolis, May 9, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, June 2, 2003.

“NFP Accounting and Reporting, Compilations and Review, and Sarbanes-Oxley Act of 2002” for Indiana Society of Public Accountants, Indianapolis, June 16, 2003.

“Accounting and Auditing Update: Sarbanes-Oxley and Other Developments” for Ball State University Alumni Association and Department of Accounting, Indianapolis, June 18, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Kokomo, June 19, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Muncie, June 20, 2003.

“Fraud Risk Assessment: Implementing SAS No. 99” for KB Parish & Company, LLP, Indianapolis, July 28, 2003.

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, Sept. 17, 2003.

“Accounting and Auditing Update” for London Witte Group, LLC, Indianapolis, Sept. 24, 2003.

“Accounting and Auditing Update” for Indiana Business Symposium, Indiana CPA Society, Indianapolis, Sept. 26, 2003.

“Attestation Documentation Update” for London Witte & Company, Indianapolis, Oct. 23, 2003.

“Advanced Accounting and Auditing Problems for NPOs” for Indiana CPA Society, South Bend, Nov. 3, 2003.

“Analytical Procedures for NPOs” for Indiana CPA Society, Evansville, Nov. 10, 2003.

“Accounting and Auditing Update” for American Society of Women Accountants, Indianapolis, Nov. 12, 2003.

“Accounting and Auditing Update” for Clark & Leucht, Indianapolis, Nov. 14, 2003.

“SSARS and SAS Update” for Whiting & Company, LLC, Muncie, Nov. 19, 2003.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Fort Wayne, Nov. 24, 2003.

“Business Update: Accounting and Auditing: for Thieling Co., LLC, Plymouth, Dec. 3, 2003.

“Accounting and Auditing Update” for Michiana Tax and Accounting Seminar, South Bend, Dec. 6, 2003.

“New Auditing and Accounting Pronouncements and Interpretations” for Michiana Tax and Accounting Seminar, South Bend, Dec. 6, 2003.

“Annual Update for Accountants and Auditor” for Indiana CPA Society, Indianapolis, December 11, 2002.

“Accounting and Auditing Update” for Michiana Tax and Accounting Seminar in South Bend, December 7, 2002.

“Accounting and Auditing Update” for Clark & Leucht, Indianapolis, November 19, 2002.

“Advanced Accounting and Auditing Problems for NPOs” for Indiana CPA Society, Indianapolis, November 14, 2002.

“Accounting as a Profession: Academic and Corporate Trends” for Association of Government Accountants, Indianapolis, November 7, 2002.

“Accounting and Auditing Update” for London Witte & Co., LLP, Indianapolis, October 22, 2002.

“Accounting and Auditing Update” RJ Whintinger, LLP, Muncie, October 17, 2002.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Indianapolis, October 10, 2002.

“AICPA’s Guide to Auditing Small Businesses” for Indiana CPA Society, Indianapolis, October 3, 2002.

“Professional and Ethical Conduct in a Changing Environment” for Greenwalt Sponsel & Co., Indianapolis, October 1, 2002.

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, September 26, 2002.

“Accounting and Attestation Update” for Department of Accounting/Ball State University Alumni Association, Indianapolis, June 19, 2002.

“Practice Issues & Professional Conduct” for American Society of Women Accountants, Muncie, May 15, 2002.

"Accounting and Attestation Update" for Michiana Tax and Accounting Seminar in South Bend, December 16, 2001.

“Audit Documentation and Professional Ethics” for Clark & Leucht in Indianapolis, November 30, 2001.

"Accounting and Auditing Update: Cash Flows and Professional Ethics" for RJ Whintinger, LLP in Muncie, October 9, 2001.

"Staffing Needs Facing the Profession" for Department of Accounting/Ball State University Alumni Association, Indianapolis, June 13, 2001.

"Accounting and Audit Update" for Indiana CPA Society in Indianapolis, October 19, 2000.

"Accounting and Auditing Update: Analytical Procedures and Documentation," for RJ Whintinger, LLP in Muncie, December 7, 2000.

"Accounting and Attestation Update" for Michiana Tax and Accounting Seminar in South Bend, December 9, 2000.

"Accounting for Not-for-Profits: Applying Recent Pronouncements," for Indiana CPA Society, June 29, 1999."Auditing and Reporting Issues for Not-for-Profits," for Indiana CPA Society, June 30, 1999."Fraud: What we know, don't know, and wish we knew," for Ball State University department of Accounting/Alumni Association CPE/Golf Outing, in Indianapolis, July 20, 1999."Accounting and Auditing Update" for K.B. Parrish & Co. in Indianapolis, October 14, 1999."Annual Update for Accountants and Auditors," for Indiana CPA Society, October 19, 1999."Not-for-Profit Organizations: Critical Accounting and Management Issues," for Indiana CPA Society, October 21, 1999."Not-for-Profit Auditing: Auditing backwards from Compliance Results," for Indiana CPA Society, November 2, 1999.

"Accounting and Auditing Update" for Indiana CPA Society, November 30, 1999.

"Audit Update" for Clifton Gunderson, LLC in Indianapolis, December 2, 1999.

"Attestation Update" for Michiana Tax and Accounting Seminar in South bend, December 4, 1999.

"Accounting and Auditing Update," for Katz, Sapper, & Miller, LLP in Indianapolis, December 9, 1999.

Other Publications:

2004 - 2008:

Publications - Nonrefereed Articles:

Abstract, "Change in Accounting Programs: The Impact of Influences and Constraints" *The Accounting Educator*, Spring 2007, Vol XVI, No. 2, page 10.

Article, "The AICPA Peer Review Program: Its Structure and Oversight" INCPAS's *Peer Review Update*, 2004, page 3.

1999 - 2003:

Article, "The MFC Form: The Critical Link in the Peer Review Process," *Peer Review Update*, Spring/Summer 2003, p. 3.

Article, "Scope of Review Considerations," *Peer Review Update*, Spring/Summer 1999, page 1. Article, "Peer Review Standards Revised - Again," ICPAS's *Peer Review Update*, Spring/Summer 1999, page 2. Article, "Performance Or Documentation Deficiency?," ICPAS's *Peer Review Update*, Spring/Summer 1999, page 2.

Article, "Remember To Document," ICPAS's *Peer Review Update*,
Spring/Summer 1999, page 3.

Business and Other Professional Experience:

Advisory Board Member Thomas and Reed, LLP, Indianapolis, Indiana 2002 –
Present.

Technical Review Quality Review Committee of the Indiana CPA Society, June
1991 - Present.

SERVICE ACTIVITIES

Student Advising:

Faculty Advisor (1981- present)

University, College, Departmental Committees (2004 - 2008):

University Outstanding Awards Selection Committee, 2008.

College of Business, Honors Program Task Force, 2007-present.

College of Business Undergraduate Curriculum and Assessment Committee,
2007-present.

College of Business Graduate Curriculum and Assessment Committee, 2007-
2008.

Department Strategic Planning Committee, 2005-present.

Department Mission Statement Committee, 2005-present.

Department Salary Committee, 1990-present.

Professional and Academic Organization Activities (2004 - 2008)

Indiana CPA Society Leadership Cabinet, 2001-present.

American Accounting Association

Auditing Section, American Accounting Association

Indiana CPA Society

American Institute of Certified Public Accountants

Beta Alpha Psi, National Accounting Fraternity

Beta Gamma Sigma

International Experience (2004 - 2008)

Professional Education Instruction (2004 - 2008)

“Accounting and Auditing Update” for London Witte Group, Indianapolis, December 15, 2008.

“Accounting and Auditing Update” for Michiana CPA Group, South Bend, December 13, 2008.

“Accounting and Auditing Update” for Whiting & Company, Muncie, December 12, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Fort Wayne, December 10, 2008.

“Accounting and Auditing Update” for Clark and Leucht, Indianapolis, December 5, 2008.

“Advanced Update for Compilation, Review, and Accounting Services” for Indiana CPA Society, Indianapolis, December 1, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, South Bend, November 21, 2008.

“Compilation and Review Engagement Essentials” for Indiana CPA Society, Indianapolis, November 5, 2008.

“Accounting and Auditing Update: for Indiana CPA Society, Indianapolis, October 27, 2008.

“Ethics Update” for Indiana CPA Society, Indianapolis, October 27, 2008.

“Compilation and Review Essentials” for Indiana CPA Society, Muncie, October 15, 2008.

“Auditor’s Risk Assessment Process: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Indianapolis, October 13, 2008.

“Accounting and Auditing Update” for London Witte and Company, Indianapolis, September 29, 2008.

“Annual Update for Accountants and Auditors” for Dunbar, Cook and Shephard, Indianapolis, September 24, 2008.

“Professional Ethics Update” for Whiting and Company, Muncie, September 19, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Batesville, September 17, 2008.

“Professional Ethics Update” for Indiana CPA Society, Batesville, September 17, 2008.

“The 2007 Revised Yellow Book: Government Auditing Standards” for Indiana CPA Society, Indianapolis, September 8, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, August 29, 2008.

“Professional Ethics Update” for Indiana CPA Society, Fort Wayne, August 29, 2008.

“Professional Ethics Update” for Lincoln Financial Group, Fort Wayne, August 27, 2008.

“Studies in Single Audit and Yellow Book Deficiencies” for Indiana CPA Society, Indianapolis, August 22, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Kokomo, August 18, 2008.

“Professional Ethics Update” for Indiana CPA Society, Kokomo, August 18, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, South Bend, August 15, 2008.

“Professional Ethics Update” for Indiana CPA Society, South Bend, August 15, 2008.

“Analytical Procedures for Nonprofit Organizations” for Indiana CPA Society, Indianapolis, August 13, 2008.

“Auditor’s Risk Assessment: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Muncie, August 11, 2008.

“Risk Assessment Standards – How to Prepare” for Indiana CPA Society, Indianapolis, June 25, 2008.

“Accounting and Auditing Update” for Indiana CPA Society, Muncie, June 13, 2008.

“Professional Ethics Update” for Indiana CPA Society, Muncie, June 13, 2008.

“A&A Update” for Indiana CPA Society, Indianapolis, June 11, 2008.

“Accounting and Auditing Update” for BSU Alumni Association, Indianapolis, June 10, 2008.

“Compilation and Review Engagement Essentials” for Indiana CPA Society, Fort Wayne, June 9, 2008.

“Compilation Engagement Essentials” for Umbaugh and Associates, Indianapolis, May 19, 2008.

“Auditing Standards Update” for Whiting and Company, Muncie, May 16, 2008.

“Auditor’s Risk Assessment Progress: Tackling the New Risk Assessment Standards” for Indiana CPA Society, South Bend, May 14, 2008.

“Auditor’s Risk Assessment Progress: Tackling the New Risk Assessment Standards” for Indiana CPA Society, Indianapolis, May 12, 2008.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Indianapolis, December 28, 2007.

“Annual Update for Accountants and Auditors” for London Witte Group, Indianapolis, December 20, 2007.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Merriville, December 12, 2007.

“Accounting and Auditing Update” for Michiana CPA Group, South Bend, December 8, 2007.

“Professional Ethics Update” for Indiana CPA Society, South Bend, November 26, 2007.

“Accounting and Auditing Update” for Indiana CPA Society, South Bend, November 26, 2007.

“Annual Update for Accountants and Auditors” for Adesa, Indianapolis, November 14, 2007.

“Professional Ethics Update” for Indiana CPA Society, Merriville, November 12, 2007.

“Accounting and Auditing Update” for Indiana CPA Society, Merriville, November 12, 2007.

“Annual Update for Accountants and Auditors for LM Henderson, Indianapolis, October 29, 2007.

“Annual Update for Accountants and Auditors” for Clark & Leucht, Indianapolis, October 19, 2007.

“Professional Ethics Update” for Clark & Leucht, Indianapolis, October 19, 2007.

“Small Business Accounting and Auditing Update” for Indiana CPA Society, Indianapolis, October 17, 2007.

“Professional Ethics Update” for Blue & Company, Indianapolis, October 12, 2007.

“Annual Update for Accountants and Auditors” for Indiana CPA Society, Michigan City, September 24, 2007.

“PPC Audit Risk Assessment Process” for Sachrider & Co., Terre Haute, September 17, 2007.

“Annual Update for Accountants and Auditors” for Dunbar Cook & Shepherd, Indianapolis, September 12, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SAs” for Indiana CPA Society, Evansville, September 10, 2007.

“The 2007 Revised Yellow Book: Gov Auditing Standards” for Indiana CPA Society, Indianapolis, September 7, 2007.

“Professional Ethics Update” for Indiana CPA Society, Fort Wayne, August 31, 2007.

“Accounting & Auditing Update” for Indiana CPA Society, Fort Wayne, August 31, 2007.

“Auditing Nonprofits: Tips and Traps” for Indiana CPA Society, Indianapolis, August 29, 2007.

“Professional Ethics Update” for Indiana CPA Society, Batesville, August 24, 2007.

“Accounting & Auditing Update” for Indiana CPA Society, Batesville, August 24, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SAs” for Indiana CPA Society, Indianapolis, August 15, 2007.

“PPC Audit Risk Assessment Process” for Whiting & Company, Muncie, June 15, 2007.

“Back to the Future: The New Risk Assessment Standards” for NFP Conference, Indiana CPA Society, Indianapolis, June 13, 2007.

“Auditors Risk Assessment Process: Tackling the New Risk Assessment SAs” for Dauby O’Connor and Zalenski, Indianapolis, June 12, 2007.

“Audit and SSARS Update” for Rea Logan & Company, Marion, June 7, 2007.

"Professional Ethics" for Huth & Thompson, Lafayette, December 13, 2006.

"Accounting and Auditing Update" for Dunbar Cook and Shepard, Indianapolis, December 11, 2006.

"Accounting and Auditing Update" for London Witte Group, Indianapolis, December 6, 2006.

"Annual Update for Accountants and Auditors" for Indiana CPA Society, Indianapolis, December 4, 2006.

"Accounting and Auditing Update" for Michiana Group, South Bend, December 2, 2006.

"Big GAAP/Little GAAP Should There Be a Difference" for Michiana Group, South Bend, December 2, 2006.

“Accounting and Auditing Update” for Clark & Leught, Indianapolis, November 17, 2006.

"Annual Update for Accountants and Auditors" for Indiana CPA Society, Merrillville, November 13, 2006.

"Annual Update for Accountants and Auditors" for Indiana CPA Society, South Bend, November 6, 2006.

"Accounting and Auditing Update" for Whiting & Co., Muncie, November 1, 2006.

"Advanced Accounting and Auditing Problems for NPOs" for Indiana CPA Society, Indianapolis, October 27, 2006.

"Fraud has been found, now what" for Indiana CPA Society, Indianapolis, September 25, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Fort Wayne, September 6, 2006.

"Professional Ethics" for Indiana CPA Society, Fort Wayne, September 6, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Batesville, August 25, 2006.

"Professional Ethics" for Indiana CPA Society, Batesville, August 25, 2006.

"FASB Review for Industry" for Indiana CPA Society, Indianapolis, August 23, 2006.

"Professional Ethics" for PricewaterhouseCoopers, Indianapolis, July 20, 2006.

"Accounting and Auditing Update" for BSU Alumni Association, Indianapolis, June 21, 2006.

"Accounting and Auditing Update" for Indiana CPA Society, Muncie, June 14, 2006.

"Professional Ethics" for Indiana CPA Society, Muncie, June 14, 2006.

"Professional Ethics" for Institute of Management Accountants, Indianapolis, May 15, 2006.

"Accounting and Auditing Update" for LM Henderson, Indianapolis, December 15, 2005.

"Advanced Accounting and Reporting Problems for NFPs" for Indiana CPA Society, Indianapolis, December 21, 2005.

"Annual Accounting and Auditing Update" for Whiting & Company, Muncie, December 19, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, Fort Wayne, December 5, 2005.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Indianapolis, December 12, 2005.

“Professional Ethics Update” for London Witte Group, Indianapolis, December 9, 2005.

“Annual Accounting and Auditing Update” for London Witte Group, Indianapolis, December 9, 2005

“Annual Accounting and Auditing Update” for Michiana Tax and Accounting Workshop, South Bend, December 3, 2005

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, November 28, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, South Bend, November 7, 2005.

“Annual Accounting and Auditing Update “ for Indiana CPA Society, Merriville, November 14, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, November 30, 2005.

“Annual Accounting and Auditing Update” for Clark & Leucht, Indianapolis, October 28, 2005.

“Accounting and Auditing Update” for Dunbar Cook & Shepherd, Indianapolis, September 23, 2005.

“Professional Ethics Update” for Heaton-Eadie, Indianapolis, September 19, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, September 19, 2005.

“Accounting and Reporting Practices of NFP Organizations” for Indiana CPA Society, Fort Wayne, August 19, 2005.

“FASB Review for Industry” for Indiana CAP Society, Indianapolis, August 22, 2005.

“Professional Ethics Update “ for Indiana CAP Society, Fort Wayne, August 29, 2005.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, August 29, 2005.

“Accounting and Auditing Update “ for Indiana CPA Society, Lafayette, June 28, 2005.

“Professional Ethics Update” for Indiana CPA Society, Lafayette, June 28, 2005.

“Accounting and Auditing Update” for Indiana CPA Society, Indianapolis, June 27, 2005.

“Professional Ethics Update” for Indiana CPA Society, Indianapolis, June 27, 2005.

“Professional Ethics Update” for Indiana CPA Society, Muncie, June 22, 2005.

“Accounting and Auditing Update”, for Indiana CPA Society, Muncie, June 22, 2005.

"Accounting and Auditing Update", for BSU Alumni Association, Indianapolis, June 15, 2005.

"Advanced Accounting and Auditing Problems for NPOs", for Indiana CPA Society, Indianapolis, December 22, 2004.

"Accounting and Auditing Update", for Indiana CAP Society, South Bend, December 13, 2004.

"Update on FASB Standards", for Whiting & Company, Muncie, December 8, 2004.

"Accounting and Auditing Update", for University of Indianapolis, Indianapolis, December 3, 2004

"Accounting and Auditing Update", for Michiana Tax and Accounting Workshop, South Bend, December 4, 2004.

"Annual Update for Accountants and Auditors", for Indiana CPA Society, Fort Wayne, November 29, 2004.

"Annual Update for Accountants and Auditors", for Indiana CPA Society, Indianapolis, November 19, 2004.

"Accounting and Auditing Update" for Indiana CP{A Society, South Bend, November 8, 2004.

"Nonprofit Auditing and Accounting Update", for Indiana CPA Society, Indianapolis, November 5, 2004

"Accounting and Auditing Update", for Indiana CPA Society, Merrillville, November 1, 2004.

"Accounting and Auditing Update", for Clark & Leucht, Indianapolis, October 29, 2004.

"Accounting and Auditing Update", for Dunbar Cook & Shephard, Indianapolis, October 8, 2004

"FASB Update for Small Businesses", for Indiana CPA Society, Indianapolis, October 24, 2004.

"Accounting and Auditing Update", for Indiana CPA Society, Indianapolis, September 17, 2004.

"Advanced Update for Compilation and Review Engagements", for Indiana CPA Society, Indianapolis, September 13, 2004.

"FASB Review for Industry", for Indiana CPA Society, Indianapolis, August 25, 2004.

"Accounting and Auditing Update", for Indiana CPA Society, Fort Wayne, August 16, 2004.

"Accounting And Auditing Update", for Indiana CPA Society, Muncie, June 25, 2004.

"Accounting and Auditing Update", for BSU Alumni Association, Muncie, June 16, 2004.

"Accounting and Auditing Workshop", for Indiana CPA Society, Indianapolis, May 21, 2004.

"Advanced Update for Compilation and Review Engagements", for Indiana CPA Society, Indianapolis, May 21, 2004.

Professional Education Instruction (1999 - 2003)

"Staffing Issues Facing the Profession" for American Society of Women Accountants, Indianapolis, January 21, 2003.

“NFP Accounting and Reporting and the Sarbanes-Oxley Act of 2002” for Indiana Society of Public Accountants, Muncie, January 22, 2003.

“SAS No. 99 and the Sarbanes-Oxley Act of 2002” for Association of Government Accountants, Indianapolis, April 24, 2003.

“Accounting as a Profession: Academic and Corporate Trends” for Association of Government Accountants, Indianapolis, April 24, 2003.

“Accounting Education Best Practices” for Indiana CPA Society, Indianapolis, May 9, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Fort Wayne, June 2, 2003.

“NFP Accounting and Reporting, Compilations and Review, and Sarbanes-Oxley Act of 2002” for Indiana Society of Public Accountants, Indianapolis, June 16, 2003.

“Accounting and Auditing Update: Sarbanes-Oxley and Other Developments” for Ball State University Alumni Association and Department of Accounting, Indianapolis, June 18, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Kokomo, June 19, 2003.

“Accounting and Auditing Update” for Indiana CPA Society, Muncie, June 20, 2003.

“Fraud Risk Assessment: Implementing SAS No. 99” for KB Parish & Company, LLP, Indianapolis, July 28, 2003.

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, Sept. 17, 2003.

“Accounting and Auditing Update” for London Witte Group, LLC, Indianapolis, Sept. 24, 2003.

“Accounting and Auditing Update” for Indiana Business Symposium, Indiana CPA Society, Indianapolis, Sept. 26, 2003.

“Attestation Documentation Update” for London Witte & Company, Indianapolis, Oct. 23, 2003.

“Advanced Accounting and Auditing Problems for NPOs” for Indiana CPA Society, South Bend, Nov. 3, 2003.

“Analytical Procedures for NPOs” for Indiana CPA Society, Evansville, Nov. 10, 2003.

“Accounting and Auditing Update” for American Society of Women Accountants, Indianapolis, Nov. 12, 2003.

“Accounting and Auditing Update” for Clark & Leucht, Indianapolis, Nov. 14, 2003.

“SSARS and SAS Update” for Whittinger & Company, LLC, Muncie, Nov. 19, 2003.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Fort Wayne, Nov. 24, 2003.

“Business Update: Accounting and Auditing: for Thieling Co., LLC, Plymouth, Dec. 3, 2003.

“Accounting and Auditing Update” for Michiana Tax and Accounting Seminar, South Bend, Dec. 6, 2003.

“New Auditing and Accounting Pronouncements and Interpretations” for Michiana Tax and Accounting Seminar, South Bend, Dec. 6, 2003.

“Annual Update for Accountants and Auditor” for Indiana CPA Society, Indianapolis, December 11, 2002.

“Accounting and Auditing Update” for Michiana Tax and Accounting Seminar in South Bend, December 7, 2002.

“Accounting and Auditing Update” for Clark & Leucht, Indianapolis, November 19, 2002.

“Advanced Accounting and Auditing Problems for NPOs” for Indiana CPA Society, Indianapolis, November 14, 2002.

“Accounting as a Profession: Academic and Corporate Trends” for Association of Government Accountants, Indianapolis, November 7, 2002.

“Accounting and Auditing Update” for London Witte & Co., LLP, Indianapolis, October 22, 2002.

“Accounting and Auditing Update” RJ Whittinger, LLP, Muncie, October 17, 2002.

“Nonprofit Auditing and Accounting Update” for Indiana CPA Society, Indianapolis, October 10, 2002.

“AICPA’s Guide to Auditing Small Businesses” for Indiana CPA Society, Indianapolis, October 3, 2002.

“Professional and Ethical Conduct in a Changing Environment” for Greenwalt Sponsel & Co., Indianapolis, October 1, 2002.

“Advanced Update for Compilation and Review Engagements” for Indiana CPA Society, Indianapolis, September 26, 2002.

“Accounting and Attestation Update” for Department of Accounting/Ball State University Alumni Association, Indianapolis, June 19, 2002.

“Practice Issues & Professional Conduct” for American Society of Women Accountants, Muncie, May 15, 2002.

"Accounting and Attestation Update" for Michiana Tax and Accounting Seminar in South Bend, December 16, 2001.

“Audit Documentation and Professional Ethics” for Clark & Leucht in Indianapolis, November 30, 2001.

"Accounting and Auditing Update: Cash Flows and Professional Ethics" for RJ Whiting, LLP in Muncie, October 9, 2001.

"Staffing Needs Facing the Profession" for Department of Accounting/Ball State University Alumni Association, Indianapolis, June 13, 2001.

"Accounting and Audit Update" for Indiana CPA Society in Indianapolis, October 19, 2000.

"Accounting and Auditing Update: Analytical Procedures and Documentation," for RJ Whiting, LLP in Muncie, December 7, 2000.

"Accounting and Attestation Update" for Michiana Tax and Accounting Seminar in South Bend, December 9, 2000.

"Accounting for Not-for-Profits: Applying Recent Pronouncements," for Indiana CPA Society, June 29, 1999."Auditing and Reporting Issues for Not-for-Profits," for Indiana CPA Society, June 30, 1999."Fraud: What we know, don't know, and wish we knew," for Ball State University department of Accounting/Alumni Association CPE/Golf Outing, in Indianapolis, July 20, 1999."Accounting and Auditing Update" for K.B.

Parrish & Co. in Indianapolis, October 14, 1999. "Annual Update for Accountants and Auditors," for Indiana CPA Society, October 19, 1999. "Not-for-Profit Organizations: Critical Accounting and Management Issues," for Indiana CPA Society, October 21, 1999. "Not-for-Profit Auditing: Auditing backwards from Compliance Results," for Indiana CPA Society, November 2, 1999.

"Accounting and Auditing Update" for Indiana CPA Society, November 30, 1999.

"Audit Update" for Clifton Gunderson, LLC in Indianapolis, December 2, 1999.

"Attestation Update" for Michiana Tax and Accounting Seminar in South bend, December 4, 1999.

"Accounting and Auditing Update," for Katz, Sapper, & Miller, LLP in Indianapolis, December 9, 1999.

Professional Development and Participation (2004 - 2008):

"2008 AICPA Peer Review Program Conference" by AICPA, Las Vegas, November 13-14, 2008.

"How to Conduct a Review Under the AICPA Practice Monitoring Program" by Indiana CPA Society, Indianapolis, October 6-7, 2008.

"2008 AICPA National Advanced Accounting and Auditing Technical Symposium" by AICPA, Baltimore, July 24-25, 2008.

"2008 Educators Conference" by Indiana CPA Society, Indianapolis, May 9, 2008.

"AICPA Fair Value Measurement Workshop" by AICPA, New York, February 28-29, 2008.

"Leadership Cabinet" by Indiana CPA Society, by Indiana CPA Society, November 2, 2007.

"AICPA Peer Review Conference" by AICPA, Atlanta, October 1-2, 2007.

“Educator Practitioner Symposium”, by Indiana CPA Society, Indianapolis, October 26, 2007.

“Advanced Training Course for Reviewers” by Indiana CPA Society, Indianapolis, June 6, 2007.

“How to Conduct a Review Under AICPA Practice-Monitoring Program” by Indiana CPA Society, Indianapolis, June 5, 2007.

“Audit Risk Assessment Conference” by Practitioner Publishing Company, Washington, DC, November 30, 2006.

“Educator Practitioner Symposium”, by Indiana CPA Society, Indianapolis, October 20, 2006.

“Advanced Training Course for Reviewers” by Indiana CPA Society, Indianapolis, June 6, 2006.

“How to Conduct a Review Under AICPA Practice-Monitoring Program” by Indiana CPA Society, Indianapolis, June 5, 2006.

“Leadership Cabinet” by Indiana CPA Society, Fort Wayne, May 18 - 19, 2006.

“Advanced Training Course for Reviewers” by Indiana CPA Society, Indianapolis, June 8, 2005.

“AICPA National Advanced A&A Technical Symposium” by AICPA, New York, July 21, 2005.

“AICPA Peer Review Conference” by AICPA, San Diego, August 1, 2005.

“Peer Review: Are You Ready” by Indiana CPA Society, Indianapolis, October 2004.

“2004 AICPA Peer Review Conference” BY AICPA, San Diego, August 2004 .

“Advanced Training Course for Reviewers: Current Issue in Practice Monitoring” by Indiana CPA Society, Indianapolis, June 2004.

“How to Conduct a Review Under the AICPA Practice Monitoring Program” by Indiana CPA Society, Indianapolis, June 2004.

“Accounting Educators Conference” by Indiana CPA Society, Indianapolis, April 2004.

“2004 Accounting Professionals Leadership Group Seminar” by Indiana CPA Society, February 2004.

Other (such as community-related activities, including consulting and advisory board activity if service-related)

Honors, Awards, and Recognitions (2004 - 2008)

Named one of Indiana’s “2008 Super CPAs” by *Indiana Business Magazine*.

VITA

PROFESSIONAL BACKGROUND

Name: Suzanne M. Seymoure
Rank: Assistant Professor
Office Address: WB 303
Office Phone: (765) 285-5118
Area of Academic Discipline Specialization: Auditing (Accounting)

Degrees:

Doctoral Degree:

Name of Degree: PhD
Year Conferred: Anticipated October 2009
Degree-Granting Institution: Virginia Polytechnic Institute and State University
Principal Academic Units: Accounting
Major Fields of Study: Accounting
Minor Fields of Study: Psychology
Dissertation Title: "A post-Sarbanes-Oxley implementation evaluation of internal control effectiveness judgments"

Masters Degree:

Name of Degree: Master of Science in Accountancy
Year Conferred: 2001
Degree-Granting Institution: University of Notre Dame, Notre Dame, Indiana
Major Field of Study: Financial Reporting and Assurance Services
Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Science
Year Conferred: 2000
Degree-Granting Institution: Ball State University, Muncie, Indiana
Major Field of Study: Accounting
Minor Field of Study:

Professional Certification:

Name of Degree: Certified Public Accountant (CPA)

Year Conferred: 2001

Profession of State Conferring Certificate: Illinois

Name of Degree: Registered Certified Public Accountant

Year Conferred: 2008

Profession of State Conferring Certificate: Illinois

Academic Experience:

2008 – Present Assistant Professor of Accounting, Ball State University,
Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 201 Principles of Accounting 1

ACC 451 Auditing Principles and Practices

SCHOLARLY ACTIVITIES

Business and Other Professional Experience

Financial Analyst Conseco (2003-2004)

Responsible for the compilation of documentation related to Sarbanes-Oxley implementation, assisted in the preparation of quarterly forecasts related to life insurance lines of business

Staff Accountant Conseco (2002-2003)

Streamlined intercompany billing process, compiled supplemental information and reports for SEC filings related to insurance cash flows, assisted with compilation of annual budgets and forecasts and explanations of monthly budget variances

Staff Auditor Ernst and Young (2001-2002)

Performed financial statement audits for both SEC and non-SEC clients in a variety of industries

SERVICE ACTIVITIES

University, College, Departmental Committees (2004-2008)

Department Library Representative (2008 – Present)

Professional and Academic Organization Activities (2004 – 2008)

American Accounting Association (2004 – Present)

Beta Gamma Sigma Business Honor Society

Golden Key National Honor Society

Professional Education Instruction (2004-2008)

Becker CPA Review (Summer 2007, 2008)

Other (such as community-related activities, including consulting and advisory board activity if service-related)

Attended Accounting Department's Boot Camp for Juniors (2008)

Honors, Awards, and Recognitions (2004-2008)

John E. Peterson, Jr. and Mary Jane C. Peterson Ph.D. Fellowship (2006, 2007)

Johnny R. Johnson Memorial Accounting Scholarship (2005)

VITA

PROFESSIONAL BACKGROUND

Name: Vicki Kay Shipley

Rank: Instructor

Office Address: WB 106; Office Phone: 5-5114

Area of Academic Discipline Specialization: Principles of Accounting

Degrees:

Masters Degree:

Name of Degree: Master of Arts in Education

Year Conferred: 1976

Degree-Granting Institution: Ball State University, Muncie, Indiana

Major Field Of Study: Business Education

Minor Field of Study: History

Endorsement: Vocational Business and Office Education

Bachelors Degree:

Name of Degree: Bachelor of Arts

Year Conferred: 1969

Degree-Granting Institution: Ball State University, Muncie, Indiana

Major Field Of Study: Business Education

Minor Field of Study: American History

Academic Experience:

1979 - Present	Instructor of Accounting, Ball State University, Muncie, Indiana
1973 - 1978	Teacher of Accounting, Typing, Business Math, Bluffton High School, Bluffton, Indiana
1970 - 1971	Teacher of Accounting, Typing I & II, Business Law, Office Practice, Pennville High School, Pennville, Indiana
1969 - 1970	6 th Grade Teacher, Judge Haynes Elementary School, Portland, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 201 Principles of Accounting - 1

SERVICE ACTIVITIES

Student Advising:

Faculty Advisor in the Accounting Major (1994-2006)

University, College, Departmental Committees (2004 - 2008):

Member, University Contract Faculty Committee (2005 - present)

Member, College Undergraduate Curriculum Committee (2008-present)

Member, College Assessment Undergraduate Committee (2008-present)

Member, Department Textbook Adoption Committee (2004-present)

Member, Department Mission Statement Committee (2005)

Member, Department Strategic Plan Committee (2004-2005)

Professional and Academic Organization Activities (2004 - 2008)

Beta Alpha Psi

Delta Pi Epsilon

Professional Education Instruction (2004 - 2008)

Taught ACC 201 through Independent Learning Fall 2000-2008

Professional Development and Participation (2004 - 2008):

INCPAS Educator's Conference, Indiana CPA Society, Indianapolis, IN
2004-2008

John Wiley & Sons, Inc. Sixth Annual Accounting Exchange, Glen Ellyn,
IL February, 2004

McGraw-Hill Workshop on Homework Manager, Muncie, IN, August,
2005

Using Outlook Mail Effectively, INCPAS, Indianapolis, IN, December,
2005

Thomson's Regional Workshop on Teaching Solutions and Assessment,
Thomson South-Western Publishing, Indianapolis, IN, March 16-17, 2006

Audited ACC 690 Seminar on Professional Issues at Ball State University,
Muncie, IN, January 2007-May, 2007

McGraw-Hill/Irwin Financial Accounting Symposium, Amelia Island, FL,
February 28-March 2, 2008

Other (such as community-related activities, including consulting and advisory
board activity if service-related)

Vice-President, Corporation Board of Kappa Kappa Chapter of Alpha
Omicron Pi, Muncie, IN, 2004-present

Honors, Awards, and Recognitions

Delta Sigma Pi Educator of the year, College of Business, Ball State
University, 1993

Finalist in Excellence in Teaching Program, Student Government
Association, Ball State University, 1993-1994

Dean's Teaching Award, College of Business, Ball State University, 1990-
1997

VITA

PROFESSIONAL BACKGROUND

Name: Lucinda L. Van Alst

Rank: Professor

Office Address: WB 303; Office Phone: 5-5105

Area of Academic Discipline Specialization: Accounting/Taxation

Degrees:

Doctoral Degree:

Name of Degree: D.B.A.

Year conferred: 1989

Degree-Granting Institution: University of Kentucky

Principle Academic Units: Accounting

Major Fields of Study: Accounting

Minor Field of Study: Taxation

Dissertation Title: *An Empirical Investigation into The Judicial Classifications of Financial Activity As 'Investment' or 'Trade or Business' For Federal Tax Purposes*

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year conferred: 1976

Degree-Granting Institution: Ball State University

Major Field of Study: Business Administration

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred 1970

Degree-Granting Institution: Ball State University

Major Field of Study: Accounting

Minor Field of Study:

Professional Certification:

Name of Certificate: Certified Public Accountant (CPA)

Year Conferred: 1983

State Conferring Certificate: Indiana

Academic Experience:

2008-Present Chair and Professor of Accounting, Ball State University, Muncie, IN

2005-2008 Chair and Associate Professor of Accounting, Ball State University, Muncie, IN

2002-2004 Director of Graduate Studies in Accounting and Associate Professor, Ball State University, Muncie, IN

1993-2004 Associate Professor, Ball State University, Muncie, IN
1986-1993 Assistant Professor, Ball State University, Muncie, IN
1982-1985 Assistant Professor, Eastern Kentucky University, Richmond, KY
1975-1982 Instructor, Ball State University, Muncie, IN
1973-1974 Teaching assistant and graduate student, Ball State University,
Muncie, IN

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 410 Advanced Topics in Taxation
MBA 624 Integrative Enterprise Resource Planning

SCHOLARLY ACTIVITIES

Refereed Journal Publications:

2004-2008:

White, G., L. **Van Alst** and J. Ledbetter. 2008. Environmental Management Systems: Benefits of Adoption and Proposed Tax Incentives. *Cost Management*, 22(4):35-39.

Myring, M., W. Wrege and L. **Van Alst**. 2008. Accounting Boot Camp College Juniors. *Journal of College Teaching and Learning*, 4(3):13-22.

Ledbetter, J. and L. **Van Alst**. 2007. Schedule M-3 Update for 2007. *Taxes—The Tax Magazine*, 85(12):49-58.

Tunc, E., S. Sharma, L. **Van Alst**, B. Smith, S. Sundaram and R. Wahlers. 2006. Issues and Challenges of Cross-Functional Integration: Introducing ERP in MBA Courses. *International Journal of Information and Operations Management Education/Inderscience*, 1(2): 193-211.

Ledbetter, J. and L. **Van Alst**. 2005. Business Entities and Financial Distress: Federal Income Tax Implications. *Business Journal for Entrepreneurs*, 2005 (4): 76-83. Also published as an electronic journal.

Ledbetter, J. and L. **Van Alst**. 2004. The New Schedule M-3—An In-Depth Look. *Taxes—The Tax Magazine*, 82 (11): 33-40.

1999-2003:

Van Alst, L. and J. Ledbetter. 2003. How U.S. Companies Can Profit from Drawback. *Strategic Finance*, LXXXV (5): 46-51.

Myring, M., R. Shortridge and L. **Van Alst**. 2003. The Relationship Between Returns and Unexpected Earnings: A Comparison of Australia and the United States. *Journal of Business & Economics Research*, 1(8): 69-77.

Van Alst, L. and J. Ledbetter. 2003. The New Expanded and Computerized CPA Exam. *Pennsylvania CPA Journal*, 73(4): 32-33.

Van Alst, L. and M. Myring. 2002. Know the Degree Alternatives for Accounting Students. *Pennsylvania CPA Journal*, 72(4): 22-23.

Van Alst, L. and P. Isaacs. 2000. Compensation Expense: Intent Is Critical. *Taxes—The Tax Magazine*, 78 (12): 29-34.

Hanks, G. and L. **Van Alst**. 1999. Foreign Trade Zones. *Management Accounting* (now *Strategic Finance*), LXXX (7): 20-23. Lybrand Bronze Medal Winner.

1994-1998:

Van Alst, L. 1996. Commuting Expenses: Deductibility Under Latest Ruling. *The Ohio CPA Journal*, 55 (3): 18-24.

Kuratko, D., H. Foss and L. **Van Alst**. 1994. IRS Estate Freeze Rules: Implications for Family Business Succession Planning. *Family Business Review*, VII (1): 61-71.

1991-1993:

Van Alst, L. and E. Fenton. 1992. The Mineral Deposit Versus Mineral Enterprise Issue For Alternative Minimum Tax Purposes. *Oil and Gas Tax Quarterly*, 40 (3): 453-463.

Van Alst, L. and H. Foss. 1992. The Home Office Deduction Not Always Home Sweet Home. *The National Public Accountant*, 37 (1): 28-33.

Van Alst, L. 1991. Travel Expenses: New Interpretation for Two-Business Taxpayers. *The Ohio CPA Journal*, 50 (5): 31-34.

Van Alst, L. and J. Schmutte. 1991. Practitioner's Guide to Making Student Presentations. *The CPA Journal*, LXI (10): 74-76.

Fenton, E., L. **Van Alst** and T. Isaacs. 1991. The Determination and Valuation of Goodwill. *The Tax Adviser*, 22 (9): 602-612.

Foss, H., L. **Van Alst** and M. Dryer. 1991. The Office-In-Home Deduction: The Impact of Recent Court Decisions. *The Ohio CPA Journal*, 50 (2): 28-31.

Other Publications:

2004-2008:

Book Reviews:

Van Alst, L. 2004. Geeks and Geezers: How Era, Values, and Defining Moments Shape Leaders by W.G. Bennis and R.J. Thomas (Boston: Harvard Business School Press, 2002). *Mid-American Journal of Business*, 16 (1): 72.

Presentations at Conferences:

Myring, M., W. Wrege and L. Van Alst. Accounting Bootcamp for College Juniors, College and Teaching Conference, Las Vegas, NV. 2007.

1999-2003:

Book Reviews:

Van Alst, L. 2001. Cracking the Value Code: How Successful Businesses are Creating Wealth in the New Economy by E.S. Richard, B.D. Libert and S.M. Samek (New York: HarperCollins Publishers, Inc., 2000). *Mid-American Journal of Business*, 16 (1): 77-78.

Reprinted Articles:

Van Alst, L. and M. Myring. 2002. Differences in Degrees in Accounting: A Guide for Students and Recruiters. Reprinted in *smartpros.com*, a website that receives over 200,000 visitors per month.

Presentations at Conferences:

Myring, M., R. Shortridge and L. Van Alst. The Relationship Between Returns and Unexpected Earnings: A Comparison of Australia and the United States, International Business and Economic Research Conference, Las Vegas, NV. 2002.

Publisher Requested Book Review:

Van Alst, L. State Taxation. *Tax Research* by Barbara H. Karlin. Upper Saddle River, New Jersey: Prentice Hall, 2000.

Business and Other Professional Experience:

Tax Preparer	Self	1990-present
Auditor	Health, Education and Welfare	1974
Auditor	Law Enforcement Assist. Administration	1973-1974
Auditor	US Army Audit Agency	1970-1973

SERVICE ACTIVITIES

Student Advising:

Income tax advising for Ball State's international students and scholars (2004-present)
Student advising, undergraduate and graduate levels (2004-2008)
Co-Faculty Advisor, Beta Alpha Psi (2002-2003)

University, College, Departmental Committees (2004-2008):

Member, University Search Committee, Director of the Career Center (2008)
Member, University Search Committee, Dean, Miller College of Business (2007)
Member at large, Doctoral Committees (2004-2007)
 Cynthia Thomas, Doctor of Education.
 Theresa Mackey, for Doctor of Education.
Member, University Senate (2004-2005)
Member, Executive Committee (Leadership Team) (2005-present)
Member, Global Business Programs Committee (2004-2007)
Member, College Salary Committee (2006-2007)
Member, College Graduate Faculty Curriculum and Assessment Committee (2004)
Chair, College P& T Committee (2004)
Member, College Technical Integration Team (2004)
Chair, College Undergraduate Faculty Curriculum and Assessment Committee (2004)
Chair, Department of Accounting (2005-present)
Chair, Department P&T (2004)
Chair, Department Graduate Curriculum and Assessment Committee (2004)
Member, Department Candidate Review Committee (2005-present)

University, College, Departmental Committees (1999-2003):

Member, University International Affairs Committee (2000-2002)
Member, University Search Committee, Dean, Miller College of

Business (2000-2001)
Member, University Search Committee, Assistant Provost For International Affairs (2001)
Member, University Senate (2002-2003)
Chair, University Academic Assessment Advisory Committee (1999-2000)
Member, College Global Business Programs Committee (1999-2003)
Member, College Graduate Faculty Curriculum/Assessment Committee (2002-2003)
Chair, College P& T Committee (2002-2003)
Chair, College Undergraduate Faculty Curriculum and Assessment Committee (1999-2003)
Chair, Department P&T (2002-2003)
Member, Department P&T (2001-2002)
Member, Department Salary Committee (2005-present)
Member, Department Accounting Advisory Council (2005-present)
Director, Graduate Studies in Accounting (2002-2004)
Chair, Department Graduate Curriculum and Assessment Committee (2002-2003)
Member, Department Candidate Review Committee (2002-2003)

Professional and Academic Organization Activities (2004-2008):

IRS campus coordinator and trainer, Volunteer Income Tax Assistance (VITA) for international students and scholars (2004-present)

Provided numerous interviews and discussions with both campus and community newspapers and public radio and television such as *The Daily News* and *The Muncie Star Press*, Muncie, IN, *The Herald*, Anderson, IN, WIPB, Muncie, IN and United Airline's flight magazine (2004-present)

Chair, Beta Gamma Sigma Chair (2004-2005)
Member, American Accounting Association (2004-present)
 American Taxation Section (2004-present)
 Accounting Program Leadership Group (2005-present)
 International Section (2006-2008)
 Teaching, Learning and Curriculum Section (2005-present)
Member, Indiana CPA Society (2004-present)
Member, Beta Alpha Psi (2004-present)

International Experience (2007):

Visited University in Harbin, China, Summer 2007, to discuss faculty and student exchanges

Professional Education Instruction (1999-2003):

Taught various accounting and taxation-related continuing education courses to Certified Public Accountants, enrolled agents, municipal clerks and others, such as the Michiana CPA Group, South Bend, IN, IMA Central Indiana CPA Group, Muncie, IN and IRS Enrolled Agents, Muncie, IN (1999-2003)

Taught various accounting and taxation-related courses to student groups and the community such as bookkeeping and taxes for day care providers, Ball State University, Muncie, IN, and income taxation, General Motors, Muncie and Indianapolis, IN (1999-2003)

Professional Development and Participation (2004-2008):

Attended two SAP Training and Education seminars (2004,2007)
On a three-year cycle complete 120 hours of CPE to meet my CPA requirements (2004-present)

Other (such as community-related activities, including consulting and advisory board activity if service-related) (2004-2008):

Volunteer, United Way captain, Department of Accounting (2005-present)
Volunteer, Ball Memorial Hospital Foundation Annual Campaign ((2004)
Member, Rotary International (2004)

Honors, Awards, and Recognitions (2004-2008):

Featured Member, *Cambridge Who's Who, Honor Edition* (2006-2007)
Recognition for Outstanding Service—Stakeholders, Partnerships, Education and Communication, Internal Revenue Service (2005)
Department's Outstanding Service Award nominee (2004)

May 8, 2009

VITA

PROFESSIONAL BACKGROUND

Name: Gwendolen B. White

Rank: Associate Professor

Office Address: WB 335; Office Phone: 5-5116

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 1989

Degree-Granting Institution: Indiana University

Principal Academic Units: Accounting

Major Fields of Study: Accounting

Minor Field of Study: Psychology and Statistics

Dissertation Title: Auditors' Hypothesis Generation Skills: The Influence of Experience and Audit Methodology Structure

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year Conferred: 1978

Degree-Granting Institution: Ball State University, Muncie, IN

Major Field Of Study: Business Administration

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Arts

Year Conferred: 1975

Degree-Granting Institution: Ball State University

Major Field Of Study: Accounting and Economics (Double Major)

Minor Field of Study: French and Political Science

Professional Certification:

Name of Degree: CPA

Year Conferred: 1981

Profession of State Conferring Certificate: Indiana

Academic Experience:

2007 - Present Associate Professor of Accounting, Ball State University, Muncie, Indiana

1986 - 2007 Assistant Professor of Accounting, Ball State University, Muncie, Indiana
1983 - 1986 Associate Instructor, Indiana University, Bloomington, Indiana

1981 – 1983 Assistant Professor of Accounting, Ball State University, Muncie, Indiana

1978 – 1981 Instructor of Accounting, Ball State University, Muncie, Indiana

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 202 Principles of Accounting (2)
ACC 665 Managerial Accounting
ACC 306 Managerial Accounting

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2004 - 2008:

White, G.B., VanAlst, L., Ledbetter, J. (2008) "Environmental Management Systems: Benefits of Adoption and Proposed Tax Incentives" Accepted for publication in *Cost Management*, July / August 2008

White, G.B., Cleveland, M. & White, M.J. (2008) "Perceptions of Environmental Sustainability," Accepted for publication in *Journal of Business and Economic Research*.

White, M. J. & G. B. White (2006) "Perceptions of Accountants in a Post Enron Environment" *Journal of College Teaching and Learning*, 3 11, 71-75.

White, M. J. & G. B. White (2006) "Implicit and Explicit Occupational Gender Stereotypes," *Sex Roles: A Journal of Research*. 55 3, 259-266.

Stearns, J. , S. Borna, & G. B. White, G. (2006), "The Ethics of Refund Anticipation Loan Consumer Information: An Exploratory Study" *Business and Society Review*, 111 2, 175-191.

White, G. B. (2005) "How to Report a Company's Sustainability Activities" *Management Accounting Quarterly*. 7 1, 36-43.

Vann, J. W., & White, G. B. (2004) "Sustainability Reporting in the Accounting Curriculum" *Journal of Business and Economics Research*, The Ciber Research Institute, Littleton, Colorado. 12 2, 17-30.

White, G. B. (2004) "Teaching Accounting Ethics: An Interactive Approach" *Journal of College Teaching and Learning*, The Ciber Research Institute, Littleton, Colorado. 12 1, 31-38.

1999 - 2003:

Borna, S. & G. B. White (2003) "Sex and Gender: Two Confused and Confusing Concepts in the 'Women in Corporate Management' Literature" *Journal of Business Ethics* 47, 89-99.

Other Publications:

2009

Books and Monographs (2009):

White, G. B. (2009) *Sustainability Reporting – Doing Well by Doing Good*, Kendall/Hunt Publishers, Dubuque, Iowa.

Presentations at Conferences (2004 - 2008):

White, G.B. & White, M.J. (2007, June). "Perceptions of Sustainability," Presented at The 2007 European College Teaching and Learning and Applied Business Research Conferences, Padua, Italy.

White, M.J. & White, G.B. (2006, June). "Perceptions of Accountants in a Post Enron Environment," Presented at The 2006 European College Teaching and Learning and Applied Business Research Conferences, Florence, Italy.

White, G. B. (2005) "Sustainability Reporting in Universities: What Can We Learn From Experience?" Moderator for panel discussion at Greening of the Campus VI, Ball State Univeristy, Muncie, Indiana, September 15, 2005.

White, G. B. (2005) "Sustainability Reporting in North American Universities: What is the State of the Art?" Presented at a special session Sustainability and Accounting at the 11th Annual International Sustainable Development Research Conference, Helsinki, Finland, June 6-8, 2005.

White, G. B. (2005) "Why Managerial Accountants Should Know About Sustainability Reporting. Presented at 86th Annual Convention of Institute of Management Accountants, Boston, Massachusetts, June 22, 2005.

White, G. B. (2004) "Mentoring Gifted Students: Can Accountants Help?" National Association of the Gifted 51st Annual Convention, Salt Lake

City, UT, November 6, 2004.

White, G. B. & Shobe, C. (2004, October). *Mentoring Gifted Elementary Students: Accounts Balance the Equation*. Tenth Annual Share-Indiana Conference on Parenting and Teaching Gifted Children, Muncie, Indiana.

Vann, J. W. & G. B. White (2004) "Sustainability Reporting in the Accounting Curriculum" The 2004 European College Teaching and Learning and Applied Business Research Conferences, Edinburgh, Scotland, June 14, 2004.

White, G. B. (2004) "Accounting Ethics Education: An Interactive Approach" The 2004 European College Teaching and Learning and Applied Business Research Conferences, Edinburgh, Scotland, June 14, 2004.

White, M. J. & G. B. White (2004) "Change and Stability in Occupational Stereotypes" American Psychological Society 16th Annual Convention, Chicago, IL, May 28, 2004.

SERVICE ACTIVITIES

Student Advising:

Faculty Advisor in the Accounting Major (2000 - present)
Member, Department Salary Committee (2006 - 2008)

Professional and Academic Organization Activities (2004 - 2008)

Member, American Accounting Association
Member, Institute of Management Accountants
Member, Beta Gamma Sigma

Other (such as community-related activities, including consulting and advisory board activity if service-related)

Institute of Management Accountants
Committees
Foundation for Applied Research
IFAC Liaison

Editorial Review Board – *Issues in Accounting Education* Publication of
American Accounting Association 2005-2007

Honors, Awards, and Recognitions (2004 - 2008)

Best Paper Awards

"Accounting Ethics Education: An Interactive Approach" The 2004
European College Teaching and Learning and Applied Business Research
Conferences, Edinburgh, Scotland, June 14, 2004.

"Perceptions of Accountants in a Post Enron Environment" The 2006
European College Teaching and Learning and Applied Business Research
Conferences, Florence, Italy, June 2006.

VITA

PROFESSIONAL BACKGROUND

Name: **William T Wrege**

Rank: Associate Professor

Office Address: WB 339; Office Phone: 5-5204

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: DBA

Year Conferred: 1984

Degree-Granting Institution: University of Kentucky

Principal Academic Units: Accounting

Major Fields of Study: Accounting

Minor Field of Study: Telecommunications

Dissertation Title: "User Needs for Governmental Accounting Information"

Masters Degree:

Name of Degree: Master of Business Administration (MBA)

Year Conferred: 1973

Degree-Granting Institution: The George Washington University

Major Field Of Study: Accounting

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred: 1968

Degree-Granting Institution: Indiana University, Bloomington, IN

Major Field Of Study: Finance

Professional Certification:

Name of Degree: CPA

Year Conferred: 1975

Profession of State Conferring Certificate: Indiana

Academic Experience:

1987 - Present Associate Professor of Accounting, Ball State University, Muncie, Indiana

1983 - 1987 Assistant Professor Accounting, University of Wisconsin – Milwaukee, Milwaukee, WI

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC 430 Government and Nonprofit Accounting
ACC 201 Principles of Accounting I

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2009:

“Analysts’ Earnings Forecast Accuracy and Activity: A Time-Series Analysis” co-authored with Mark Myring. Journal of Business & Economics Research, (Volume 7, Number 5, 2009), pp. 87-95.

2004 - 2008:

“Accounting Boot Camp for College Juniors” co-authored with Mark Myring and L.L. Van Alst. College Teaching Methods & Styles Journal, (Volume 4, Number 3, 2008), 10 pages.

“The Market Valuation of Earnings in Germany, the United Kingdom and the United States” co-authored with Mark Myring, Rebecca R. Shortridge, and Adlai Chester. International Business & Economics Research Journal, (Volume 6, Number 7, July 2007), pp. 19-27.

“Investigation Into the General Acceptance of AACSB Ethics Standards” Coauthored with Mark Myring. Journal of Business & Economics Research, (Volume 4, Number 6, 2006), pp. 1-6.

“Accounting for Stock Based Employee Compensation: A Continuing Controversy.” co-authored with Mark Myring. Journal of Business & Economics Research, (April 2005) pp. 31-38.

1999 - 2003:

“Accounting in the fifth Grade – is it too early?” co-authored with Gwendolen B. White. Journal of Accounting Education, (volume 21, 2002) pp. 95-99.

SERVICE ACTIVITIES

Student Advising:

Department/Program, Faculty Advisor for Junior Accounting Majors (2006- present)

University, College, Departmental Committees (2004 - 2008):

College - General, Committee Member, Commencement. (December 2007).

College - General, Committee Member, Strategic Planning Advisory. (January 2005 - December 2008).

College - General, Committee Member, Graduation. (December 2006).

College - General, Committee Member, Faculty Development. (January 2005 - May 2006).

College - General, Other, College Promotion & Tenure Committee. (September 2004 - December 2004).

College - General, Guest Speaker, College of Business. (March 2004).

Department/Program, Committee Member, Promotion and Tenure Committee. (January 2007 - August 2008).

Department/Program, Committee Chair, ACC 201 Textbook selection. (August 2007 - September 2007).

Department/Program, Other, Junior Advising. (September 2006 - December 2006).

Department/Program, Committee Member, Graduate Curriculum. (August 2006 - December 2006).

Department/Program, Committee Member, Promotion and Tenure Committee. (August 2006 - December 2006).

Department/Program, Other, Young Accountants Advisory Board. (May 2006 - December 2006).

Department/Program, Committee Chair, Department Promotion & Tenure Committee. (September 2004 - December 2004).

Department/Program, Other, Student Advising. (January 2004 - December 2004).

Professional and Academic Organization Activities (2004 - 2008)

Professional, Ad-Hoc Reviewer, American Psychological Association. (December 2007).

VITA

PROFESSIONAL BACKGROUND

Name: Minna Yu

Rank: Assistant professor

Office address: WB 333; Office phone: 5-5108

Area of Academic Discipline Specialization: Accounting

Degrees:

Doctoral Degree:

Name of Degree: PhD

Year Conferred: 2007

Degree-Granting Institution: Kent State University

Principal Academic Units: Management

Major Fields of Study: Accounting

Minor Field of Study: Statistics

Dissertation Title: "Analyst Activity and Corporate Governance: A Global Perspective"

Masters Degree:

Name of Degree: Master of Accounting

Year Conferred: 2000

Degree-Granting Institution: Dongbei University of Finance and Economics, China

Major Field Of Study: Accounting

Minor Field of Study:

Bachelors Degree:

Name of Degree: Bachelor of Science

Year Conferred: 1997

Degree-Granting Institution: Dongbei University of Finance and Economics, China

Major Field Of Study: Business Administration

Minor Field of Study:

Academic Experience:

2006 - Present Assistant Professor of Accounting, Ball State University, Muncie, Indiana

2000 - 2002 Assistant Professor of Accounting, China Agricultural University, Beijing, China

INSTRUCTIONAL EXPERIENCE FOR MOST RECENT CALENDAR YEAR

Courses Taught:

ACC660 International Accounting

ACC301 Intermediate Accounting I

ACC201 Introduction to Financial Accounting
Introduction to Managerial Accounting
Cost Management

SCHOLARLY ACTIVITIES

Refereed Journals Publications:

2010:

Yu, M (2010) "Analyst Forecast Properties, Analyst Following, and Governance Disclosures: A Global Perspective." *Journal of International Accounting, Auditing and Taxation*, 19(1). Forthcoming.

2004 - 2008:

Yu, M (2007) "An Examination of the Effectiveness of CEO Stock Option Granting Decisions toward R&D Investments." *Journal of Business & Economics Research* (December): pp. 93-105.

Other Publications:

2004 - 2008:

Presentations at Conferences (2004 - 2008):

Yu, M., "Analyst Forecast Properties, Analyst Following, and Governance Disclosures: Cross-country Evidence," American Accounting Association Midwest Region Meeting, St. Louis, Missouri, April, 2007

Barniv, R. and **Yu, M.** "The Effect of Corporate Governance and Transparency on Analyst Following and Valuation: Evidence by Legal Origins in Emerging Markets," American Accounting Association Ohio Region Meeting, Columbus, OH, May, 2007.

Yu, M., "Analyst Following and Executive Stock Options," American Accounting Association Ohio Region Meeting, Columbus, Ohio, April, 2005

Yu, M., "Analyst Following and Executive Stock Options," American Accounting Association Northeast Region Meeting, Terrytown, New York, April, 2005

Yu, M., "Effectiveness of ESOs on RD Investments," American Accounting Association Northeast Region Meeting, Terrytown, New York, April, 2005

Yu, M., "Corporate Investment Decisions and Financial Reporting Quality," Decision Sciences Midwest Meeting, Cleveland, Ohio, April, 2004

SERVICE ACTIVITIES

University, College, Departmental Committees (2004 - 2008):

Member, University Commencement Committee (2006- 2009)

Member, Global Business Committee, Miller School of Business (2006 - 2007)

Professional and Academic Organization Activities (2004 - 2008)

Discussant, American Accounting Association Annual Meeting in 2009

Reviewer, American Accounting Association International Accounting Section Mid-year Meeting 2009

Reviewer, Corporate Governance: An International Review

Reviewer, American Accounting Association Ohio Region Meeting 2006

Professional Development and Participation (2004 - 2008):

Presented a research project “International Evidence on the Persistence and Pricing of Disaggregated Cash Component of Earnings” at the Research colloquium of Miller School of Business 2009

Attended CPE session of American Accounting Association Annual meeting 2007 “Teaching International Accounting”

Honors, Awards, and Recognitions (2004 - 2008)

Best Paper Award for the paper entitled “Analyst Forecast Properties, Analyst Following, and Governance Disclosures: Cross-country Evidence,” American Accounting Association Midwest Region Meeting, April 2007, St. Louis, Missouri

Dean’s Best Paper Award, College of Business Administration, Kent State University, 2005

Annual Research Award, Graduate Student Senate, Kent State University, 2004