

VITA
Terry J. Ward, Ph.D., CPA
Professor of Accounting

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Middle Tennessee State University
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EDUCATION

Ph.D. in Business Administration (accounting), University of Tennessee, August 1991
Master of Business Administration, Morehead State University, July 1982
Bachelor of Business Administration (accounting), Morehead State University, May 1981

EXPERIENCE

Professor of Accounting, Middle Tennessee State University, August 1999 - present
Courses taught: Graduate Advanced Financial Reporting, Graduate Accounting Theory, Advanced Accounting, Intermediate Accounting I, Intermediate Accounting II (including interactive condensed video course with three locations), Cost Accounting, Advanced Cost Accounting, and Financial Accounting Principles

Director of Master of Accountancy Program, May 2010 – August 2014
Responsibilities: Responsible for activities related to the management, admissions, advising, and marketing of one of the largest Master Accountancy programs in the state. Enrollment increased from twenty-two to 150 students during this period.

Co-founder and Co-owner of SEDONA Systems, <https://sedonaweb.com/>, 1998 – 2011
SEDONA Systems is a web based faculty data management system.

Coordinator of Accounting Master of Science Program, January 2002 – December 2004
Responsibilities: Responsible for activities related to the management, development, and marketing of the department's Master of Science program.

Associate Professor of Accounting, Middle Tennessee State University, August 1994 - 1999

Assistant Professor of Accounting, Eastern Kentucky University, August 1991 - May 1994
Courses taught: Graduate Accounting Theory, Graduate Managerial Accounting, Advanced Intermediate Accounting, Financial Accounting Principles, and Managerial Accounting Principles

Graduate Teaching and Research Assistant, University of Tennessee, August 1988 - July 1991
Courses taught: Financial Accounting Principles and Managerial Accounting Principles

Division Chair, Division of Business, North Carolina Wesleyan College, May 1986 - June 1988

Responsibilities: Budgeting, supervision of eight full-time and numerous part-time faculty members, curriculum development, scheduling, staffing, fund raising, student recruitment, development of two off-campus sites in Raleigh and Goldsboro, planning and development of business symposium, and long-range planning for the largest academic division of the college (majors offered included accounting, computer science, economics, management, and marketing)

Assistant Professor of Accounting, North Carolina Wesleyan College, August 1982 - June 1988

Courses taught: All Accounting Courses, Corporate Finance, Consumer Finance, Honors Finance, Macroeconomics, and Microeconomics

Advisor to Phi Beta Lambda: During my tenure as advisor, Phi Beta Lambda had two accounting students place first and second in the nation and first in the state in Accounting I and II competition.

Ward, CPA, Rocky Mount, NC, 1986 – 1988

Performed tax returns and prepared financial plans for clients.

Creator of Summer Bank Workshop, Centura Bank, Rocky Mount, NC, summer of 1985

Designed and presented a summer workshop for executives of the bank concerning understanding financial reports and various accounting reporting requirements

Staff Accountant, part-time, Buchanan and Rose, CPAs, Rocky Mount, NC, 1983 - 1985

Performed tax returns and personal financial plans part-time to obtain enough hours to satisfy the North Carolina experience requirement

Intern Cost Assistant, SM Bailey Corporation, Hopkinsville, KY, 1978

Performed various production line duties and assisted in inventory control for a manufacturer of automobile parts

Assistant Manager, Ward's Factory Outlet, Williamson, WV, May 1976 - June 1978

Assisted in running our family owned clothing store while saving money for college

USE OF TECHNOLOGY IN CLASSROOM

- Taught Intermediate Accounting I using interactive compressed two-way video delivery
- Integrate into my Intermediate I and II courses the use of spreadsheets using stock price data from portfolio site on the Internet to account for investments in stock at market value
- Integrate into my Intermediate I and II courses the use of SEC 10-K filings on the Internet to document how companies treat financial reporting requirements
- Use case instruction in graduate classes
- Integrate into my graduate financial reporting class the use of *Compustat PC Plus* database by students to collect financial information to create ratios for developing distress prediction models

INTELLECTUAL CONTRIBUTIONS

Publications

Ward, T. J., and K. L. James. 2015. Student Participation and Performance in a Graduate Accounting Theory Class. *Academy of Educational Leadership Journal*. Vol. 19, No. 2: 143-151.

Ward, T. J., R. A. Foote, and M. A. Phillips. 2014. An Empirical Look at Developmental Interventions and Student Performance in the First Intermediate Accounting Course. *American Journal of Business Education* Vol. 7, No. 4: 271-284.

Phillips, Mary A., R. A. Foote, T. J. Ward, and P. B. Thomas. 2013. Developing an Assessment and Development Plan for Students Entering Intermediate Accounting I: The Process and Student Reactions to the Plan. *Academy of Educational Leadership Journal* Vol. 17, No. 4: 27-42.

Foster, Benjamin P, and T. J. Ward. 2012. Are Auditors' Going-Concern Evaluations More Useful after SOX? (March 17, 2012). *Journal of Ethics and Public Policy*, Vol. 13, No. 1. Available at SSRN: <http://ssrn.com/abstract=2025280>

*Bugariski, O., and T. J. Ward. 2012. Auditor Resignations Before and After the Sarbanes-Oxley Act. *Journal of Finance and Accountancy*.

Searcy, D. L., and T. J. Ward. 2009. Loan Officer Confidence, Continuous Reporting, and the Loan Approval Process. *The Journal of Applied Business Research* Vol. 25, No. 5: 41-48.

Searcy, D. L., T. J. Ward, and J. B. Woodroof. 2009. Continuous Reporting Benefits in the Private Debt Capital Market. *International Journal of Accounting Information Systems* Vol. 10, No. 3: 137-151.

*Ward, T. J., and Meredith T. Albright. 2009. An Empirical Study of the Attributes Impacting the Decisions of Accountants to Accept a Pay Cut in Exchange for Reduced Work Hours. *Academy of Accounting and Financial Studies Journal* Vol. 13, No. 1: 53-67.

Ward, T. J., J. Woodroof, and B. Foster. 2009. A Research Note on the Issue of Nonarticulation and the Method Used to Calculate Net Operating Cash Flow. *Journal of Applied Business Research* Vol. 25, No. 1: 57-68.

*Tomlinson, V., T. J. Ward, and R. Smith. 2008. *Children and Family Service Center Case Study*. *Journal of the International Academic of Case Studies* Vol. 14, No. 3: 107-114.

*Tomlinson, V., T. J. Ward, and R. Smith. 2008. *Children and Family Service Center Case Study*. *Journal of the International Academic of Case Studies Instructors' Notes* Vol. 14, No. 4: 73-82.

Foster, B. P., and T. J. Ward. 2007. The Incremental Usefulness of Income Tax Allocations in Predicting One-Year-Ahead Future Cash Flows. *Journal of Applied Business Research* Vol. 23, No. 4: 37-48.

Ward, T. J. 2007. The Impact of the Response Measure Used for Financial Distress on Results Concerning the Predictive Usefulness of Accounting Information. *Academy of Accounting and Financial Studies Journal* Vol. 11, No. 3: 109-123.

- Ward, T. J., B. Foster, and J. Woodroof. 2006. Estimated Operating Cash Flow, Reported Cash Flow from Operating Activities, and Financial Distress. *Advances in Quantitative Analysis of Finance and Accounting* Vol. 4: 97-120.
- Ward, T. J. 2004. The Use of Interactive Compressed Video Media to Teach Intermediate Accounting I. *Journal of Business and Economic Perspectives*. (Spring/summer): 132-145.
- Woodroof, Jon, and T. J. Ward. 2003. Should High-Low Go: An Analysis Using the Bootstrap? *Accounting Educators' Journal* Vol. XV: 1-13.
- *Ward, T. J., and R. S. Bennett. 2002. Tennessee Firms' Presence on the Web. *Tennessee CPA Journal* (June): 26-29.
- Zurada, J. M., B. Foster, and T. J. Ward. 2001. Artificial Neural Networks in Predicting a Dichotomous Level of Financial Distress for Uneven Training and Testing Samples. In *Contemporary Trends in System Development*, edited by M. Sein, B. Munkvold, T. Orvik, W. Wojtleowski, G. Wojtleowski, J. Zupancic, and S. Wrycza, (New York, NY: Kluwer Academic/Plenum Publishers, 2001): 175-182.
- Ward, T. J., and B. Foster. 2001. The Usefulness of Aggregated and Disaggregated Cash Flows in Signaling Financial Distress. *Advances in Quantitative Analysis of Finance and Accounting* Vol. 9: 50-80.
- Zurada, J. M., B. Foster, and T. J. Ward. 2001. Investigation of Artificial Neural Networks for Classifying Levels of Financial Distress of Firms: The Case of an Unbalanced Training Sample. In *Knowledge and Discovery for Business Information Systems*, edited by Abramowicz and Zurada, Kluwer Academic Publishers, Norwell, (Chapter 17): 397-424.
- Agarwal, A., J. T. Davis, and T. J. Ward. 2001. Supporting Ordinal Four-State Classification Decisions Using Neural Networks. *Journal of Information Technology and Management* Vol. 2, No. 1: 5-26.
- Ward, T. J. 1999. A Review of Financial Distress Literature and Recommendations for Future Research. *Academy of Accounting and Financial Studies Journal* 3 (winter): 136-151.
- Ward, T. J., B. Foster, and J. Woodroof. 1999. Explaining Auditors' Going Concern Decisions Using Loan Defaults/Accommodations and Covenant Violations. *Advances in Quantitative Analysis of Finance and Accounting* 7 (fall): 43-52.
- Foster, B., and T. J. Ward. 1999. Improving the Odds of Successfully Adopting Accounting Innovations. *Reprinted in Emerging Practices in Cost Management* (Edited by J. B. Edwards. New York: Warren, Gorham & Lamont): M6-1 * M6.
- Zurada, J. M., B. Foster, T. J. Ward, and R. M. Baker. 1999. Neural Networks Versus Logit Regression Models for Predicting Financial Distress Response Variables. *Journal of Applied Business Research* 15 (winter): 21-30.
- Foster, B., M. C. Sullivan, and T. J. Ward. 1999. An Empirical Test of the View of Inventory as a Liability in Explaining Financial Distress: A Reply. *Journal of Applied Business Research* 15 (winter): 83-94.

- Foster, B., T. J. Ward, and J. Woodroof. 1998. The Impact of Loan Defaults and Covenant Violations on Bankruptcy Risk Assessment Models. *Journal of Accounting, Auditing and Finance* (summer): 351-372.
- Ward, T. J., and B. Foster. 1998. Improving the Odds of Successfully Adopting Accounting Innovations. *Journal of Cost Management* (May/June): 27-31.
- Sullivan, C., B. Foster, and T. J. Ward. 1998. An Empirical Test of the View of Inventory as a Liability in Explaining Financial Distress. *Journal of Applied Business Research* (spring): 83-94.
- Ward, T. J., J. Woodroof, and J. Harriman. 1997. Tennessee Accountants' Impressions: The Impact of the Internet on Accounting. *Tennessee CPA Journal* (September): 16-18.
- Zurada, J. M., B. Foster, T. J. Ward, and R. M. Barker. 1997. A Comparison of the Ability of Neural Network and Logit Regression Models to Predict Levels of Financial Distress. In *Systems Development Methods for the Next Century*, edited by Wojtkowski et al., Plenum Press, New York, (Chapter 24): 291-295.
- Foster, B., and T. J. Ward. 1997. Cash Flow Trends and Stress Events Can Help Auditors More Readily Anticipate Future Bankruptcy. *The CPA Journal* (September): 60-61.
- Ward, T. J., and B. Foster. 1997. A Note on Selecting a Response Measure for Financial Distress. *Journal of Business Finance and Accounting* (July): 869-879.
- Ward, T. J., and B. Foster. 1997. Financial Health or Insolvency? Watch Trends and Interactions in Cash Flows. *Academy of Accounting and Financial Studies Journal* (November): 33-37.
- Ward, T. J., and J. Woodroof. 1997. Taking Stock on the Internet. *Journal of Accountancy* (January): 41-43.
- Suitt, S., with commentary by T. J. Ward. 1997. Get a Grip! Tips to Help Those Enslaved by Debt. *The Daily News Journal* (January 12): C1, 3.
- Ward, T. J. 1996. It's Time to Simplify Income Tax for Financial Reporting Accounting for Income Taxes. *Accounting Today* (December): 18, 22.
- Ward, T. J., and B. Foster. 1996. An Empirical Analysis of Thomas's Financial Accounting Allocation Fallacy Theory in a Financial Distress Context. *Accounting and Business Research* (spring): 137-152.
- Ward, T. J. 1995. Using Information from the Statement of Cash Flows to Predict Insolvency. *The Journal of Commercial Lending* (March): 29-36.
- Foster, B., and T. J. Ward. 1994. Theory of Perpetual Management Accounting Innovation Lag in Hierarchical Organizations. *Accounting, Organizations and Society* (May/July): 401-411.
- Ward, T. J., and B. Foster. 1994. The Usefulness of Reported Income Tax Expense Components and Measures in Lenders' Risk Assessments. Published in *Proceedings of Southeast Region of AAA Meeting* (April).

- Ward, T. J. 1994. Cash Flow Information and the Prediction of Financially Distressed Mining, Oil and Gas Firms: A Comparative Study. *Journal of Applied Business Research* (summer): 78-86.
- Ward, T. J. 1994. An Empirical Study of the Incremental Predictive Ability of Beaver's Naive Operating Flow Measure Using Four-State Ordinal Models of Financial Distress. *Journal of Business Finance and Accounting* (June): 547-561.
- Ward, T. J. 1993. Is the Scaling Measure Used for Cash Flows Important in Predicting Financially Distressed Firms? *Journal of Applied Business Research* (fall): 134-140.
- Ward, T. J. 1992. The Incremental Predictive Ability of Net and Gross Cash Flows Using Four-State Ordinal Models of Financial Distress. *Southern Business and Economic Journal* (October): 26-44.

*Research with students.

Research Currently In Process

- An Empirical Analysis of the Factors Most Important in Hiring Accounting Students, currently in data collection phase, with Emily Ziadeh.
- Factors Impacting Performance in a Master of Accountancy Program, currently writing paper with data analysis completed.

Abstracts, Forums, Presentations and Other Activities at Research Conferences

- The Existence of Nonarticulation in the Financial Statements of Saudi Companies. Presented with an Abstract published in Institute for Global Business Research Conference Proceedings, October 11-13 (with Feras Alghamdi), 2017.
- Junior College Transfer Seminar for Accounting Instructors. Presentation and instruction on Intermediate I performance of transfer students, *Department of Accounting Community College Workshop*, February, 2017.
- Junior College Transfer Seminar for Accounting Instructors. Presentation and instruction on assessment and student performance, *Department of Accounting Community College Workshop*, February, 2015.
- The Relationship between Assessment and Development Interventions and Student Performance in the First Intermediate Accounting Course. Presented with an Abstract published in the Proceedings. *Applied Business Research Conference*, January 1 – 4 (with M. Phillips and R. Foote), 2014.
- Developing an Assessment and Development Plan for Students Entering Intermediate Accounting I: The Process and Student Reactions to the Plan. Presented with an Abstract published in the Proceedings. *Southeast AAA Meeting*, spring, (with M. Phillips, R. Foote, and P. Thomas), 2012.
- Auditor Resignations Before and After the Sarbanes-Oxley Act. Presented with an Abstract published in the Proceedings. *Academic and Business Institute Conference*, October, (with O. Bugariski), 2011.

Are Auditors' Going-Concern Evaluations More Useful After SOX? Presented paper with an Abstract published in the Proceedings. *Clute Applied Business Research Conference*, October, (with B. Foster), 2009.

Are Auditors' Going-Concern Evaluations More Useful After SOX? *Research Forum of the AAA National Meeting*, August, (with B. Foster), 2009.

An Empirical Study of the Attributes Impacting the Desire of Accountants for a Flexible Work Schedule. *Allied Academies International Conference*, (with Albright), October 2007.

Children and Family Service Center Case Study. Presented paper with an Abstract published in the Proceedings. *Allied Academies International Conference, Journal of Case Studies*, October, (with Tomlinson and Smith), 2006.

Does a Continuous Audit Lead to a Lower Cost of Debt Capital? An Experiment of Commercial Loan Officers. Presented and posted on meeting site for discussion at *AIS Mid-Year Conference*, with D. Searcy and J. Woodroof, January 2006.

The Impact of the Response Measure Used for Financial Distress on Results Concerning the Predictive Usefulness of Accounting Information. Abstract in *Proceedings of Allied Academies International Conference*, October 2005.

Direct Versus Indirect Methods of Reporting Operating Cash Flow and the Issue of Articulation. *Research Forum of the AAA National Meeting*, August, (with J. Woodroof and B. Foster), 2005.

Direct Versus Indirect Methods of Reporting Operating Cash Flow and the Issue of Articulation. Presented at *Critical Perspectives Conference*, New York, April (with J. Woodroof and B. Foster), 2005.

The Impact of the Response Measure Used for Financial Distress on Results Concerning the Predictive Usefulness of Accounting Information. Abstract in *Proceedings of American Academy of Accounting and Finance*, December 9, 2004.

Children and Family Service Center: A Not-for-Profit Case Study. Abstract in *Proceedings of the AAA National Meeting*, (with V. Tomlinson and R. Smith), 2003.

Income Tax Allocations in Predicting Future Cash Flows: An Evaluation of Alternative Income Tax Expense Measures. Abstract in *Proceedings of the Southeastern Region AAA Meeting*, March 28, (with B. Foster), 2003.

Moderator, Papers Presented Concerning Creative Education Projects. *American Accounting Association National Meeting*, August 2003.

Using Excel. Presented at *Middle Tennessee State University Accounting Alumni Seminar*, May 2003.

Being a Productive Researcher. Presented at *College of Business Research Strategy Seminar*, Middle Tennessee State University, April 2003.

Using Excel. Presented at *Tennessee Society of Accounting Educators Annual Convention*, September 2003.

Accounting for SFAS 115 Using Excel and the Internet, a Class Project. Presented at *Tennessee Society of Accounting Educators Annual Convention*, September 2002.

Using Excel to Account for Investments in Stock. Presented at *Middle Tennessee State University Accounting Alumni Seminar*, May 2002.

Being a Productive Researcher. Presented at *College of Business Research Strategy Seminar*, Middle Tennessee State University, April 2002.

Being a Productive Researcher. Presented at *College of Business Research Strategy Seminar*, Middle Tennessee State University, March 2001.

Using Excel and the Internet to Account for Stock Investments. Scheduled to present at the *24th Annual Accounting, Auditing, and Tax Update Conference*, East Tennessee State University, September 22, 2000.

Using Financial Accounting Ratios. Presented at *Tennessee Society of CPAs Meeting in Franklin, TN*, February 8, 2000.

The Use of Interactive Compressed Video Media to Teach Intermediate Accounting I. Presented paper with a condensed summary published in the Proceedings. *Allied Academies International Conference*, 1999.

Utilizing Technology to Support AACSB Accreditation. Presented paper with a condensed summary published in the Proceedings. *Allied Academies International Conference*, (with Jon Woodroof), 1999.

Operating Cash Flows and Financial Distress Research. *Research Forum of the AAA National Meeting*, August, (with B. Foster), 1999.

Estimated Operating Cash Flow, Reported Cash Flow from Operating Activities, and Financial Distress. Presented at *The University of Tennessee Research Workshop*, November 1999.

Estimated Operating Cash Flow, Reported Cash Flow from Operating Activities, and Financial Distress. Paper presented at *University of Kentucky Research Workshop*, November 1999.

The Usefulness of Aggregated and Disaggregated Cash Flows in Signaling Financial Distress. *Research Forum of the AAA National Meeting*, August (with B. Foster), 1998.

Supporting Ordinal Four-State Classification Decisions Using Neural Networks. *Research Forum of the Fifth Annual Accounting Information Systems*, February, (with A. Agarwal and J. Davis), 1998.

The Usefulness of Aggregated and Disaggregated Cash Flows in Signaling Financial Distress. Abstract published in the *Financial Accounting Abstracts Working Paper Series, Social Science Research Network*, Gail L. Pratt, Associate Editor, April (with B. Foster), 1998.

Generating and Comparing Distributions from the High-Low and Regression Methods. Presented at the *International Conference on Management and International Accounting Issues*, (with J. Woodroof and W. Burg), 1998.

The Usefulness of Aggregated and Disaggregated Cash Flows in Signaling Financial Distress. Abstract in *Proceedings of the Southeastern Region AAA Meeting*, April, (with B. Foster), 1998.

The Use of Technology in Accounting. Presented at *Eastern Kentucky University Meeting of the Minds Conference*, September 1998.

Cash Flows Present and Future: Accounting in the 21st Century. Presented at *Middle Tennessee State University Accounting Alumni Seminar*, May 1998.

The Impact of Loan Defaults and Covenant Violations on Bankruptcy Risk Assessment Models. Presented at *Journal of Accounting, Auditing and Finance Research Conference*, September, (with B. Foster and J. Woodroof), 1997.

The Use of Interactive Compressed Video Media to Teach Intermediate Accounting I. Abstract in *Proceedings of the American Accounting Association National Meeting*, August 1997.

A Comparison of the Ability of Neural Network and Logit Regression Models to Predict Levels of Financial Distress. In *Sixth International Conference on Information Systems Development*, August, (with J. M. Zurada, B. Foster, and R. M. Barker), 1997.

The Use of Interactive Compressed Video Media to Teach Intermediate Accounting I. Abstract in *Proceedings of Southeastern Region AAA Meeting*, April 1997.

An Empirical Test of the Usefulness of Theory of Constraints Concepts in Explaining Financial Distress. Abstract in *Proceedings of Southeastern Region AAA Meeting*, April, (with B. Foster and C. Sullivan), 1997.

Using Compressed Video in Distance Learning. Presented at *Tennessee Society of Accounting Educators 14th Annual Convention*, September 27, 1997.

Explaining Auditors' Going Concern Opinions and Lowering Auditors' Misclassification Costs When Predicting Bankruptcy. Abstract in *Proceedings of American Academy of Accounting and Finance Meeting*, December, (with B. Foster and J. Woodroof.), 1996.

Financial Health or Insolvency? Watch Trends and Interactions in Cash Flows. Abstract in *Proceedings of Academy of Accounting and Financial Studies International Meeting*, October, (with B. Foster), 1996.

An Empirical Investigation of Why Auditors Fail to Issue Going Concern Opinions for Bankrupt Firms and How to Improve Auditors' Predictions of Bankruptcy. Abstract in *Proceedings of Southeastern Region AAA Meeting*, April, (with B. Foster and J. Woodroof), 1996.

Using the Internet to Account for Investments in Trading and Available-for-Sale Stock. Presented at *Middle Tennessee State University Accounting Alumni Seminar*, May 8, 1996.

Explaining Auditors' Going Concern Decisions and Lowering Auditors' Misclassification Costs When Predicting Bankruptcy. Presented at the *University of Tennessee Accounting Workshop*, March 28, 1996.

Causes of Accounting Innovation Lag and Methods to Overcome Resistance to Accounting Innovations. Abstract in *Proceedings of Mid-Atlantic Region AAA Meeting*, March, (with B. Foster), 1995.

How to Reduce Resistance to Accounting Innovations. Presented at *Middle Tennessee State University Accounting Alumni Seminar*, May 1995.

An Empirical Analysis of Thomas's Financial Accounting Allocation Fallacy Paradigm. Abstract in *Proceedings of the American Accounting Association National Meeting*, August, (with B. Foster), 1994.

Is Bankruptcy the Most Appropriate Measure of Financial Distress? *Research Forum of the AAA National Meeting*, August, (with B. Foster), 1994.

The Relevancy of Alternative Income Tax Expense Measures to Lenders' Risk Assessments. Abstract in *Proceedings of Ohio Region AAA Meeting*, May, (with B. Foster), 1994.

Is Bankruptcy the Most Appropriate Measure of Financial Distress? Presented at the *University of Kentucky Accounting Workshop*, May 1994.

The Predictive Usefulness of Accounting Allocations: An Empirical Study. Abstract in *Proceedings of Midwest Region AAA Meeting*, April, (with B. Foster), 1993.

The Ability of Cash Flow Information to Predict Financially Distressed Mining, Oil and Gas Firms. Abstract in *Proceedings of Mid-Atlantic Region AAA Meeting*, April 1993.

Theory of Perpetual Management Accounting Innovation Lag in Hierarchical Organizations. *Research Forum of the National AAA Meeting*, August, (with B. Foster), 1992.

An Empirical Study of the Incremental Usefulness of Gross Financing Cash Flows and Beaver's Naive Cash Flow Using Four-State Ordinal Models of Financial Distress. Abstract in *Proceedings of Ohio Region AAA Meeting*, May 1992.

The Ability of Cash Flow and Accrual Information to Predict Financial Distress: A Review of the Literature and Analysis of the Methodology Used. Abstract in *Proceedings of Northeast Region AAA Meeting*, April, (with B. Foster), 1992.

Theory of Perpetual Management Accounting Innovation Lag in Hierarchical Organizations. Abstract in *Proceedings of Midwest Region AAA Meeting*, April, (with B. Foster), 1992.

An Empirical Analysis of Thomas's Accounting Allocation Fallacy Paradigm. Presented at the *University of Kentucky Accounting Workshop*, December 1, 1992.

The Theory Underlying the Statement of Cash Flows. Presented at sectional meeting of the *Institute of Management Accountants* in Knoxville, TN, July 2, 1991 (University of Tennessee).

RELATED SCHOLARLY ACTIVITIES

Expert reviewer for faculty seeking tenure at various other universities, 2012, 2013, 2014, and 2017.

Reviewer for *Academy Journals*, 2011-present.

Reviewer for *National Meetings*, 1995-present.

Reviewer for *Accounting and Business Research*, 1994-2003.

Reviewer for *Journal of Applied Business Research*, 1993-present.

Reviewer for *Southern Business and Economic Journal*, 1993-1999.

Reviewer for *Southeastern AAA Meetings*, 1993-1999.

Reviewer for *Journal of Accounting, Auditing and Finance*, 1998.

Reviewer for a new Introductory Accounting textbook without debits and credits, Southwestern, 1996.

Reviewer for *Journal of Information Systems*, 1991-1995.

PROFESSIONAL CERTIFICATION

Certified Public Accountant, inactive status (North Carolina - 1986)

PROFESSIONAL AND EDUCATIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

Institute of Management Accountants

Beta Gamma Sigma, University of Tennessee, 1989 – present

Phi Eta Sigma, North Carolina Wesleyan College (NCWC), 1985 - present

HONORS

MTSU Graduating Student Citation, each year 1997 - present

Applied Business Research Outstanding Paper Presentation, January 2014

Accounting Research Ranking Top 500 Accounting Researchers, My rank was 190, 2013

Social Science Research Network Top Ten List for paper downloaded the most four weeks in a row, 2012, 2013, and 2014.

MTSU Graduating Student Citation, each year 1997 - present

Deloitte Professorship of Accounting, 2006-2012 (three year award renewed in 2009)

College of Business Summer Research Grant, 2006

College of Business Summer Research Grant, 2005

Department of Accounting Summer Research Grant, 2005

MTSU Ten Year Service Award, 2005

MTSU Competitive Summer Research Grant, 2001

College of Business Outstanding Faculty of the Year Award, 2000

ANBAR Hall of Excellence Citation -- Highest Quality Rating for 1998 *Journal of Accounting, Auditing and Finance* Article, 1999

MTSU Competitive Summer Research Grant, 1999

Division of Student Affairs student acknowledgment letter of exceptional service to graduating seniors, Middle Tennessee State University (MTSU), 1998

ANBAR Hall of Excellence Citation -- Highest Quality Rating for 1996 *Accounting and Business Research* Article, 1997

Trueblood Seminar for professors, 1997

MTSU Competitive Summer Research Grant, 1997

Outstanding Paper Award at *Academy of Accounting and Financial Studies International Meeting*, October 10, 1996

Most Outstanding Accounting Teacher, selected by Chair at Eastern Kentucky University, 1992

MTSU Competitive Summer Research Grant, 1995

University of Tennessee Accounting Department Fellowship, 1988 - 1991

Selected by faculty to serve on NCWC Faculty Council, 1986-88
Selected by faculty as Chairperson of NCWC Curriculum Committee, 1984-85

SELECTED PROFESSIONAL AND ACADEMIC COMMITTEES

Intermediate Readiness (Assessment) Committee, 2005 – 2011, 2015 – present
Jacobs Chari Search Committee, 2017
Department of Accounting Promotion and Tenure Committee, 2001 – 2005, 2007 – 2012, 2014 – present
Tennessee Board of Regents Committee on Creating Junior College Transfer Policies, 2014 – 2017
College of Business Oversight Committee (voted by faculty), 2015 – 2017
Department of Accounting Undergraduate Curriculum Committee, 2015 – 2016
Honors College Thesis Committee, 2014 – 2015
Faculty Search Committees, 1997 to present
College of Business Graduate Curriculum Committee, 2002 – 2014, 2017
Chair, Department Graduate Curriculum Committee, 2005 – 2014
Chair, Department of Accounting Strategic Planning Committee, 2007 – 2013
Department of Accounting Principles Assessment Committee, 2006 – present
Chair, Department of Accounting Journal List Committee, 2004 – 2012
College of Business Promotion and Tenure Committee, 2002 – 2008
College of Business Performance Evaluation Appeals Committee, 2006 – 2008
AACSB Accounting Department Committee, 1994 – present.
Department of Accounting Long-Range Planning Committee, 2006 – present
Department of Accounting Assessment Committee, 2006 – present
College of Business Graduate Curriculum Committee, 2002 – 2014
Chair, College of Business Assessment Appeals Committee, 2005 – 2008
College of Business Faculty Committee, 2005 – 2006
Chair, AACSB Accounting Accreditation Committee, 1998 – 2005, 2008 – 2011
Chair, Department of Accounting Graduate Curriculum Committee, 2002 – 2005
American Accounting Association T&C Assessment Committee, 2001 – 2003
Chair, College of Business Intellectual Contributions Committee, 2000 – 2002
Chair, Department of Accounting Curriculum Subcommittee on Principle Changes, 2000 – 2002
MTSU College of Business Steering Committee, 1999 – 2002
Chair, Performance Evaluation Appeals Committee, 1999 – 2003
MTSU Graduate Research Committee, 1997 – 1999
AACSB College of Business Outcomes Assessment Committee, 1999 – 2001
College of Business Dean Search Committee, 1998 – 1999
Chair of AACSB Accounting Accreditation Subcommittee on Intellectual Contributions,
MTSU, 1996 – 1998
AACSB College of Business Accreditation Subcommittee on Intellectual Contributions,
MTSU, 1996 – 1998
MTSU Student Discipline Committee, 1996 – 1998
College of Business Pay for Performance Committee, MTSU, 1994 – 1997
Southeastern AAA Steering Committee, MTSU, 1996 – 1997
Chair of Committee Addressing the Implementation of User Approach in Beginning Principles
Course, MTSU, 1994 – 1995
Accounting Undergraduate Curriculum Committee, MTSU, 1994 – 1995
Members in Education Committee of the Kentucky Society of CPAs, 1992 – 1994
Chair of Curriculum Committee, Eastern Kentucky University (EKU), 1993 – 1994
AACSB Review Committee, EKU, 1992 – 1994

Merit Pay Committee, ECU, 1992 – 1994

PERSONAL

Date of Birth: January 6, 1959
Family: Married to Cheryl B. Ward, with two sons, Scott and Alex
Citizenship: USA

