

theDividend

Summer
2021

The Middle Tennessee State University Department of Accounting Newsletter

Chair's Letter

What a year we have had! As I walked out the door for spring break in March 2020 to scout additional activities in London for the summer study abroad program, I had the Spring 2020 newsletter with me to proofread. Little did I know that the bottom would fall out and a crazy year would unfold, causing me to delay the

newsletter until now! The good news is this one has double the information.



Jeannie Johnson Harrington

The pandemic canceled all study abroad programs, and all classes moved online—and many would stay there until this coming fall. Fortunately, about 30% of our courses have been offered in person this year, with all students and faculty wearing masks and classrooms at half capacity or less. Faculty have tried their best to make it work. Hats off to them for learning so much so quickly about Zoom, remote

learning, online teaching, online exam proctoring, etc. All student organization meetings, career fairs, and continuing professional education (CPE) events were held on Zoom this year as well. Zoom is convenient but certainly not as congenial. I think I speak for everyone when I say that we miss our students and alumni and cannot wait to be back in person in the fall!

How is the MTSU Department of Accounting doing? Pretty good. We had our virtual AACSB accreditation review in March, and I am happy to report that we are reaccredited for another five-year period! We remain one of only 189 schools in the world with both accounting and business accreditation. We know we have great faculty, students, and alumni, and we are proud that the AACSB

reviewers recognized this as well! More information about faculty, students, and alumni follows.

Faculty

Of 67 Accounting classes reporting results from the Spring 2021 semester, 44 received a student teaching evaluation above 4.5 on a 5.0 scale, with 19 classes receiving a perfect 5.0. Seventeen faculty members had course averages above 4.5 with a median evaluation of 4.57.

Graduating students are asked to select one faculty member who “made a difference in their lives.” Nineteen of our 25 full-time faculty members were recognized with one of these letters in the 2019–20 year, with Rebecca Foote, Kim Honaker, Tammy Waymire, and John Wermert recognized in all three semesters! In 2018–20, MTSU faculty produced 53 papers, made several presentations, and won many prestigious awards.

Our faculty is the heart of what makes an MTSU education truly valuable. Our committed, caring faculty is incomparable, and we are lucky to have so many talented, dedicated faculty members. You can read about some special recognitions in the newsletter, including Carlo D’Augusta’s Bridgestone Americas Distinguished Lecturer Award; Tammy Waymire’s Accounting Advisory Board Professorship and E.W. “Wink” Midgett Award of Faculty Excellence; Accounting Advisory Board Partnership Awards for Monica Davis, Audrey Scarlata, and Kelly Williams; and John Wermert’s E.W. “Wink” Midgett Distinguished Service Award.

Students

The Good News: Our students continue to excel, with 351 declared Accounting majors, 24 of whom have 4.0 GPAs. With your help, we

In This Issue

William J. Grasty Obituary3

New Secretary
Sara Musgrove.....4

Faculty Awards.....5

Elizabeth Abernathy Retires.....8

Faculty Publications and
Accolades.....8

Student Spotlights 11

Meet the Firms.....15

Leadership Exposé.....16

Scholarship Recipients17

Bill Mooringham Distinguished
Alumni Awards21

List of Donors22

Upcoming Events.....23

Donation Information24

**MIDDLE
TENNESSEE**
STATE UNIVERSITY

JONES COLLEGE OF BUSINESS
Department of Accounting

Contact us

Jeannie Harrington
Chair

615-898-2038

Jeannie.Harrington
@mtsu.edu

Violet Rigsby
Executive Aide

615-898-2558

Violet.Rigsby
@mtsu.edu

Sarah Musgrove
Secretary

615-898-5306

Sarah.Musgrove
@mtsu.edu

Audrey Scarlata
M.Acc. Director

615-898-2625

Audrey.Scarlata
@mtsu.edu

Chair's Letter *(continued)*

have been fortunate to offer 52 students over \$175,000 of prestigious scholarships through MTSU. The 2020–21 scholarship recipients are listed later in the newsletter.

The Bad News: Selection of Accounting as a major is down at MTSU, reflecting the national trend. The faculty has discussed this many times with potential explanations including high schools' emphasis on STEM (Science, Technology, Engineering, and Math) subjects, the misleading notion that robots will replace accountants, the misconception that good communicators can't be accountants, and the misunderstanding that only math whizzes can be accountants.

The American Institute of CPAs (AICPA) and the Center for Audit Quality are launching nationwide campaigns aimed at high school students to let them know that accounting is a great profession. We know this, but not everyone does! We are game-changing auditors, analysts, controllers, investigators, tax planners, CFOs, CEOs, entrepreneurs, professors, etc. who make a significant difference in improving society. The list as to what you can do with an accounting degree is endless. We plan to launch our own campaign to MTSU students and others that accounting is a dynamic, exciting profession that will NOT be going away or replaced by robots. Accounting is too valuable to go away.

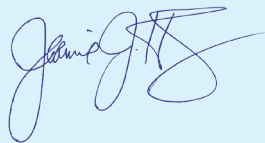
Alumni

There are more than 2,500 MTSU Accounting alumni, and we love meeting each and every one of you. Many of you are big supporters of MTSU, speaking in classrooms and to student groups, donating money, attending CPE seminars, and serving on the Accounting Advisory Board. We thank you for all of your assistance. It does take a village. To continue the great work of the MTSU Department of Accounting, we are asking for contributions to our Accounting Excellence Fund. This supplements faculty development funding for travel and training. With your contributions, we are able to present research papers, serve on national committees, train in innovative teaching and technology, and accompany students to leadership conferences. The department spent \$43,202.98 on 32 trips in 2018-19, for an average of \$1,350.09 per trip. We are not extravagant; business travel is expensive! The state provides about \$10,000 for travel funding, so support from the Accounting Excellence Fund has been a huge help in elevating our faculty's stature. Here is a breakdown of the department's travel expenditures before the pandemic halted all travel:

Designation	Amounts
AACSB Accreditation workshops	\$ 3,802.83
Annual research and teaching conferences	8,559.79
Data analytics training	5,296.15
Midyear research and teaching conferences	16,986.25
National committees (AICPA, FASB)	2,151.93
Data gathering travel for research	3,506.91
Student organization conferences	2,899.12
Total	\$43,202.98

Another way you can support the MTSU Department of Accounting is to attend one of our continuing education seminars. Funds from those wonderful CPE seminars are awarded to students as scholarships. More information about CPE events is available on the next to the last page.

Thank you so much for your interest and support in MTSU! We are a hidden gem. Your generosity will continue to help us get more national recognition!



Jeannie Johnson Harrington
Ph.D., CMA, CPA, IFRS-Certified, CSCA
HCA Outstanding Professor of Accounting
Chair, Department of Accounting

William J. Grasty, Ph.D., CPA (April 21, 1934–June 15, 2020)



Bill Grasty arrived in Murfreesboro to serve as MTSU Accounting Department chair in 1980 after serving on the faculties of Murray State University and Virginia Tech. He was a native of Indian Mound, Tennessee, and a veteran of the U.S. Army. He earned his Ph.D. from the University of Florida and his bachelor's and master's degrees from Austin Peay State University. Grasty was

appointed professor emeritus after retiring in 2001 from MTSU.

Grasty taught many courses but was known for teaching Advanced Accounting, where he was affectionately nicknamed “Nasty Grasty” by struggling students. Those who received an A in his course deserved a medal, as earning an A from Grasty was truly a mark of dedication and ability. He believed in hard work and was dedicated to improving students’ lives and the faculty who supported them. He was responsible for many impactful hires, including Jim Burton, Jeannie Harrington, Violet Rigsby, Paula Thomas, and Terry Ward. Here are a few reflections from some of his protégés:

Jeannie Harrington, MTSU faculty:

Dr. Grasty and I knew each other for over 40 years, as he was on the faculty at Murray State when I was a freshman. I had signed up to take him for Principles of Accounting II in fall of 1980 even though I heard he was “hard.” Though intimidating, I knew he would prepare me for the rigorous challenges of the future. Unfortunately for Murray State, he accepted the position at MTSU. He hired me as a full-time temporary instructor in fall 1988 and encouraged me to get my Ph.D. He was a family man and made sure we had plenty of faculty gatherings where he loved meeting our families and we his. Dr. Grasty was a great mentor and earned respect from everyone—students, faculty, and administrators.

Paula Thomas, MTSU faculty:

Bill Grasty was an incredible mentor to me. When I decided to explore a career change after working in public accounting and internal auditing for a few years, I knew that earning a master's degree was the first step. Dr. Grasty was chair of the Accounting Department, and when he learned that I was interested in an academic career, he offered me a one-year temporary faculty position as soon as I finished my master's degree. During the first year that I served as an instructor, he encouraged me to pursue a doctoral program. He stayed in touch with me throughout

my doctoral program and offered me a faculty position at MTSU when I graduated. Dr. Grasty had high standards for his students, and he prepared them well for our profession. He truly cared about both students and faculty.



Paula Thomas, Bill Grasty, and Kevin James at the 2006 Accounting Alumni Appreciation Day Seminar.

Terry Ward, MTSU faculty:

Some people you meet in life are so unique that it is difficult to use words to describe how you feel about them. Bill was one of those people. He was so kind and helpful to Cheryl and me when we first came to MTSU. He was the perfect chair for me at the time because of the health issues I was going through. He always made me feel safe and secure in my future here at MTSU, and I will always remember his help during that time. Bill and the faculty that were here when I began my journey at MTSU are the reason the Accounting Department has accomplished so much over the years.

They established the foundation for the program, and Bill was a big part of that foundation. As Vince Gill sang in one of his more famous songs, “So go rest high on that mountain, son, your work on earth is done.” Rest in peace, Bill. We all love you.



Ken Harmon and Bill Grasty attended Bill's 2001 retirement party.

Violet Rigsby, Accounting Department Executive Aide:

Dr. Grasty was the Chair of Accounting when I came into the department. Over the years working for him I noticed a couple of things about Dr. Grasty. One, he was loyal to the University and his department, and two he was always willing to talk with students. At the time I worked with him he taught Advanced Accounting and took a great deal of pride in teaching this course. There were many days that students would be in his office seeking help, and he always took the time to help them. He worked hard on trying to find ways to make the class better for his students. On a personal level, Dr. Grasty loved to play racquetball and spend time with his family. I never met his

William J. Grasty, Ph.D., CPA ... (continued)

children or grandchildren but when he spoke about them he always had a smile on his face.

I enjoyed my time working with Dr. Grasty and had mixed feelings when he decided to retire. I was happy for him, but I also knew he would be missed. William Grasty left a lasting impression on the faculty, staff and students associated with the Accounting Department under his tenure.

Jami Pope, Accounting Advisory Board chair:

Dr. Grasty was an excellent professor at MTSU. He was hard but fair.

He was highly intelligent but humble. Not only did he do an excellent job at teaching and mentoring, but he also did a fantastic job as the chair of the Accounting Department and the faculty advisor to Beta Alpha Psi. He will be greatly missed!

Bill Grasty enforced the high-quality culture of the MTSU Department of Accounting, and we are forever in his debt. If you would like to contribute to the William J. Grasty Scholarship awarded to our highest achieving students, please see the last page of this newsletter.

GRADUATE CERTIFICATES!

Working in audit or tax and want more recognition? Get a four-course graduate certificate!
Enroll in four graduate tax courses or four assurance courses, and get your certificate.

For the certificate, choose four of the following courses:

Assurance

- ACTG 5640** – Internal Auditing
- ACTG 5680** – Forensic Accountancy and Fraud Auditing
- ACTG 6610** – Advanced Governmental and Nonprofit Accounting and Reporting
- ACTG 6720** – Advanced Auditing and Public Accounting Practices
- ACTG 6730** – External Auditing II
- INFS 6300** – Management of Security Operations

Tax

- ACTG 6510** – Federal Income Tax Research and Planning
- ACTG 6530** – Taxation of Pass-Through Entities
- ACTG 6540** – Taxation of Business Entities
- ACTG 6550** – U.S. International Taxation
- ACTG 6560** – Special Topics in Taxation

For more information, please contact Sara Musgrove at Sara.Musgrove@mtsu.edu.

New Secretary: Sara Musgrove



Sara Musgrove joined the MTSU Department of Accounting in December 2019 to serve in the role of secretary. She is in charge of all events, including CPE, student organizations, career fairs, and alumni activities. Musgrove loves the variety of the tasks working with the faculty. She loves learning and is very good with technology. She is a huge help in getting us up to speed on the use of many new technological applications.

Musgrove moved to Murfreesboro in her teens from Pennsylvania and attended Oakland High School. From there, she attended MTSU and received an Accounting degree. Previously, she worked as a warehouse supervisor at both Carrier Corporation and Advance Auto Parts, and worked as an administrative assistant at MasTec before starting at MTSU.

She is an avid Pittsburgh Steelers fan and lives in Bell Buckle with her husband, Mike, and four boys.

We are thankful to have her on our staff!

Outstanding Professorships and Faculty Awards



Carlo D'Augusta, 2019–20 Bridgestone Americas Distinguished Lecturer

Carlo D'Augusta was selected as the Bridgestone Americas Distinguished Lecturer in the JCOB for the 2019–20 academic year. D'Augusta studied accounting at the University of Genoa and Bocconi University in Italy and at New York University. In 2013 he obtained his Ph.D. from Bocconi University. Prior to joining MTSU in 2017, D'Augusta taught accounting at Bocconi University and at Georgia State University. His research is in financial reporting. More specifically, he is interested in understanding how characteristics of financial information affect the capital markets and investors' reactions to financial disclosure, as well as how different types of disclosures can interact to affect information users. His research has been published in leading

academic journals such as *The Accounting Review*; *Contemporary Accounting Research*; *Journal of Accounting, Auditing & Finance*; *Review of Accounting and Finance*; *International Journal of Accounting*; and *European Accounting Review*. D'Augusta teaches Intermediate Accounting I and serves as the faculty advisor to Accounting Connections.

D'Augusta lives in Murfreesboro with his wife and daughters. In his free time, he likes running, reading, and going to the theater. Because of the pandemic, D'Augusta and his family have decided to move back home to Italy to be nearer their families. He has accepted a position at Bocconi University starting in the fall. We are grateful for his time here and will miss his humor and collegiality but wish him the best!

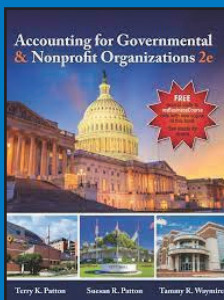


Tammy Waymire, Accounting Advisory Board Outstanding Professor; 2020–21 E.W. "Wink" Midgett Award of Faculty Excellence

Tammy Waymire, Ph.D., CPA, was selected as the 2020–23 Accounting Advisory Board Outstanding Professor. She will receive \$5,000 each year for three years. Waymire also received the 2020–21 E.W. "Wink" Midgett Award of Faculty Excellence from the JCOB for her outstanding performance in all areas of teaching, research, and service. She has a passion for governmental and nonprofit accounting, which is reflected in all facets of her academic career—teaching, research, service, and engagement with the profession. Her professional experiences, prior to pursuing a Ph.D., include auditing governmental and nonprofit entities, investigating and testifying in Medicaid fraud cases, and analyzing and testifying in public utility ratemaking proceedings. Her research has been published in the *Journal of Governmental &*

Nonprofit Accounting; *Journal of Public Budgeting, Accounting & Financial Management*; *Issues in Accounting Education*; *Public Budgeting & Finance*; *Nonprofit Management and Leadership*; *Journal of Emerging Technologies in Accounting*; *Journal of Government Financial Management*; *Journal of Accounting Education*; *Journal of Public Affairs Education*; *Nonprofit Policy Forum*; *Advances in Management Accounting*; and *CPA Journal*. She serves on the editorial boards of five journals: *Accounting Horizons*, *Advances in Accounting*, *Journal of Governmental & Nonprofit Accounting*, *Issues in Accounting Education*, and *Journal of Accounting Education*.

Waymire is a past president of the American Accounting Association (AAA) Government and Nonprofit (GNP) section (2018–19). She is currently serving a four-year term as the sole academic member of the Financial Accounting Standards Board (FASB) Not-for-Profit Advisory Committee (NAC). She serves on the XBRL



Tammy Waymire's new textbook!
Following in G. Robert "Smitty" Smith's footsteps
on authoring governmental texts!

Outstanding Professorships and Faculty Awards *(continued)*

US State and Local Government Disclosure Modernization Working Group. She is the author of two Bloomberg portfolios—*Governmental Accounting: Fundamental Principles* and *Accounting for Mergers and Acquisitions of Not-for-Profit Entities*. She joined the author team of Terry Patton (Midwestern State University) and Suesan Patton (UHY LLP) for the second edition of the Cambridge Business Publishers textbook *Accounting for Governmental & Nonprofit Organizations*. She routinely makes presentations at academic and practitioner conferences, including the AAA, Association for Budgeting and Financial Management, Tennessee Society of CPAs (TSCPA), Intergovernmental Audit Forums, Government Finance Officers Association, and the Association of Government Accountants.



Monica Davis, 2020–21 Accounting Advisory Board Partner

Monica Davis, one of three professors to receive a \$1,000 Accounting Advisory Board Partner Award for the 2020–21 academic year, is in her 16th year as an instructor of Accounting at MTSU. She has work experience with a large accounting firm creating a tax software program and has had a lot of experience as treasurer pro bono for several nonprofits.



Audrey Scarlata, 2020–21 Accounting Advisory Board Partner

Audrey N. Scarlata, one of three professors to receive a \$1,000 Accounting Advisory Board Partner Award for the 2020–21 academic year, is an associate professor in the Department of Accounting. She holds a Ph.D. in Accounting from the University of Kentucky and an M.B.A. and B.B.A. from Morehead State University. Prior to joining MTSU, Scarlata taught Accounting Information Systems and Managerial Accounting at the University of Louisville and East Carolina State University. At MTSU she has taught Internal Audit and Managerial Accounting and currently teaches Cost Accounting. Scarlata served as the coordinator of the Internal Audit Education Partnership (IAEP) program as well as advisor to the student chapters of Institute of Internal Auditors (IIA) and Institute of Management Accountants (IMA). She currently serves as the director of the Master of Accountancy (M.Acc.) program.

At both MTSU and Northern Illinois University, where she began her academic career, Waymire has earned awards for excellence in teaching and research. She earned a B.S. in Accounting from Arkansas Tech University, an M.B.A. from Harding University, and a Ph.D. from the University of Arkansas.

Waymire and her husband, Dennis, live in Murfreesboro with their three sons, Samuel, David, and Jonathan, and their dog, Annie. Samuel graduated with a Computer Science degree with a Math minor from MTSU this May. David is in 11th grade, and Jonathan is in fifth grade. As a family, they enjoy traveling, cooking, playing board games, making music, working puzzles, and reading.

Davis is originally from Huntsville, Alabama, but has lived in the Murfreesboro area for 30 years. She attended Trevecca University but received her bachelor's and master's in Accountancy from Auburn University. She holds a CPA certificate in the state of Tennessee and presents "Tennessee-Specific Ethics" at CPE seminars.

Davis has three grown children and two granddaughters. Her interests include music, theater, crafting, and anything outdoors.

Scarlata's primary area of research focuses on accounting and audit technology and how technology and knowledge interact to affect decision outcomes in financial analysis and audit tasks. Another key area of focus is the characteristics of the internal audit profession and factors impacting the size of the internal audit function as well as technology use in internal audit. Scarlata also conducts research on the current and future state of the accounting profession, critical thinking in education, and mentor relationships in accounting. Previous articles have been published in journals such as *Accounting Horizons*; *Critical Perspectives on Accounting*; *Journal of Information Systems*; *Managerial Auditing Journal*; and *Current Issues in Auditing*.

Scarlata enjoys real estate investing and flipping with her husband, Curran, who owns United Real Estate. She has three children, 15, 12, and 4, and spends most days at the ballfields (football, baseball, and soccer).

Outstanding Professorships and Faculty Awards *(continued)*



Kelly Williams, 2020–21 Accounting Advisory Board Partner

Kelly L. Williams, one of three professors to receive a \$1,000 Accounting Advisory Board Partner Award for the 2020–21 academic year, is an associate professor of Accounting. She received her Ph.D. in Accounting, with a minor in Management Information Systems, at the University of Mississippi. She received both her M.B.A. and B.S.A. from Christian Brothers University in Memphis. Also a CPA, she previously worked in public accounting, specializing in automobile dealerships, and private accounting, specializing in risk and insurance. She has held instructor and lead instructor positions for Becker Professional Education.

Williams is a co-author for the Technology Q&A column of *Journal of Accountancy*. She has published in other journals such as *Issues in Accounting Education* and *Advances in Accounting*

Behavioral Research. She won Outstanding Author Contribution in the 2019 Emerald Literati Awards and the 2019 Barbara D. Merino Award for Excellence in Accounting History Publication for her book *William A. Paton: A Study of His Accounting Thought*.

Williams is passionate about teaching and her students. Currently, she teaches Accounting Information Systems, Principles of Accounting, and Accounting Information for Managers for the M.B.A. program. In addition to her other service activities, she is proud to serve as faculty advisor for the National Association of Black Accountants.

Williams has an amazing husband, Jimmy, a wonderful son, Bryce, and three crazy and sweet dogs, Princess (18), Paci (10), and Red (2). Paci is short for Luca Pacioli. Google him if you aren't familiar with him. Her hobby is cooking.



John Wermert, 2020–21 E.W. “Wink” Midgett Distinguished Service Award

John G. Wermert is the 2020–21 recipient of the E.W. “Wink” Midgett Distinguished Service Award for his outstanding commitment to service at the university, in the accounting profession, and in the Murfreesboro community. Previously, Wermert served as the LBMC Outstanding Professor (2010–16) and director of the M.Acc. program (2014–19). Wermert earned his B.S. in Accounting from the University of Dayton and his doctorate in Accounting from Indiana University. He joined MTSU after having previously taught at Louisiana State University and Drake University. Before entering academia, Wermert worked as an auditor for a large, international CPA firm and as the corporate controller for a publicly held automotive parts manufacturer. He is a CPA, certified management accountant (inactive), and a certified information systems auditor (inactive).

Wermert has a passion for teaching External Auditing, and he has been cited frequently by graduating seniors at MTSU for making a difference in their educations. He feels that teaching is the most important and rewarding part of his job as a faculty member, and he believes he is very fortunate to be able to share his enthusiasm for accounting and auditing with his students. Over the years, Wermert has employed many innovative technologies in his

classes, and he is a previous recipient of an MTSU Outstanding Achievement in Instructional Technology Award. Wermert's research addresses auditing and empirical financial accounting issues. His work has appeared in journals such as *Critical Perspectives on Accounting*; *Advances in Accounting Behavioral Research*; and *Oil, Gas & Energy Quarterly*.

Wermert is heavily engaged in service to both MTSU and the accounting profession. As director of the M.Acc. program, he was responsible for all aspects of the M.Acc. program, including recruitment, admissions, advising, class scheduling, and curriculum and assessment. In addition, Wermert has served on the Scholarship Committee for the TSCPA's since 2005, and he is currently chairing the committee for the fifth consecutive year. In addition to these duties, he has chaired or served on numerous department, college, and university committees.

Wermert and his wife, DeAnna, have two children. Their son, Michael, recently graduated with a Computer Science degree and is now working as a software developer, and their daughter, Anna, is a college junior majoring in Neuroscience. In his spare time, John enjoys traveling and tending to a small hobby farm in the Lascassas community, including two horses, a dog, two cats, and a dozen chickens.

Elizabeth Abernathy Retired!



Elizabeth Abernathy started teaching at MTSU in 2008 after an accounting and corporate finance career in Birmingham, Alabama. She

grew up in Nashville and decided to leave the area to pursue her Economics degree at the University of North Carolina–Chapel Hill. After graduation, she returned home to obtain her MBA from Vanderbilt. From there, she worked as a staff accountant for a few years at Arthur Young (a predecessor to Ernst & Young) in Birmingham. She then chose a career in accounting and finance, specializing in administering her company's 401(k) and defined benefit retirement plans. In that capacity, she interfaced with nationally recognized money managers.

In 2008, she wanted to return to Tennessee to live near family. Her sister-in-law's mother, Margaret Ordoubadian, an MTSU professor emeritus in the English Department and the namesake for the MTSU Writing Center, suggested she apply here at

MTSU. The rest is history. Abernathy loves teaching, taking complicated concepts and making them understandable. She taught thousands of Principles students over the years. She received high teaching evaluations and is often cited as a favorite among our students. She even receives accolades from graduating students she had three years prior as making a difference in their lives. Abernathy served as the Accounting Connections faculty advisor since its inception in 2016–17 and was Principles coordinator for two years.

In addition to her work at MTSU, Abernathy was a founding member of CABLE Rutherford, a leading women's organization in the community. She served on the board, including two years as treasurer.

Abernathy is an avid traveler, having explored 17 countries in Europe. In retirement, she plans to travel even more and be more involved with her church. During the pandemic, she kept her travel closer to home, visiting several national parks instead of faraway places.

Advice she gives to all students is to start looking for internships early and get involved with the many excellent student organizations offered at MTSU. We have sure missed Professor Abernathy this year but wish her well!

2018–20 Faculty Publications

Benson, Sandra S. and Tim Koski. (2020) "Redefining the Employee-Employer Relationship: Will the New Law Simplify or Complicate the Worker (Mis)classification Issue?" *Tennessee Bar Journal*, 56(1), 12–17.

Benson, Sandra S. (2019) "Simulating a Court Experience to Expand Diverse Perspectives and to Practice Civil Discourse." *Journal of Business Law & Ethics Pedagogy*, 2 (1), 50–87.

Benson, Sandra S. and Susan K. Bradley. (2018) "Should Accounting Firms Arbitrate Employment Disputes?" *Tennessee CPA Journal*, November/December 2018, 6–10.

Clark, Stan, et. al. (2020) "Financial Statement Effects of ASC 606 on Fortune 500 Companies." *Oil, Gas and Energy Quarterly*, 69(2), 293–300.

Clark, Stan, et. al. (2020) "ASC 842 (Leases) and Its Effects on Listed Companies in Tennessee." *Tennessee CPA Journal*, 65(6), 12–14.

Clark, Stan, et. al. (2019) "Earnings Management to Round EPS Up a Cent: An Examination of Company Size in the Post-SOX Era." *Journal of Business and Economic Perspectives*, 46(1), 10–29.

Clark, Stan, et. al. (2019) "Earnings Management to Round EPS Up a Penny: Testing for an Audit Quality Differential between Big 4 and Non-Big 4 Accounting Firms." *Journal of Forensic and Investigative Accounting*, 11(2), 248–260.

Clark, Stan, et. al. (2019) "The New Lease Standard's Impact on the Balance Sheet: An Industry Analysis." *Oil, Gas & Energy Quarterly*, 68 (2), 199–208.

D'Augusta, Carlo, et. al. (2020) "Tone Concavity around Expected Earnings." *The Accounting Review*, 95(1), 133–164.

D'Augusta, Carlo, et. al. (2020) "Does Accounting Conservatism Discipline Qualitative Disclosure? Evidence from Tone Management in the MD&A." *Contemporary Accounting Research*, March.

D'Augusta, Carlo, et. al. (2019) "Accounting Research on Private Firms: State of the Art and Future Directions." *The International Journal of Accounting*, 54(2).

D'Augusta, Carlo, et. al. (2019) "Do firms use early guidance to disclose the effect of conservatism on future earnings?" *Review of Accounting and Finance*, 18(3), 432–455.

2018–20 Faculty Publications (continued)

- Garven, Sarah and Audrey Scarlata. (2020) "Internal Auditing for All? Or Just the Accounting Majors?" *Internal Auditing*, 15-22.
- Garven, Sara and Audrey Scarlata. (2020) "An Examination of Factors Associated with Investment in Internal Audit Technology." *Managerial Auditing Journal*, 37(7), 955–978.
- Garven, Sarah. (2018) "How to Influence the Future of the Profession Without Leaving Your Office." *The CPA Journal*, 88(9), 6-7.
- Garven, Sarah, et. al. (2018) "Road Map to Applying for a Doctorate in Accounting." *Journal of Accountancy*, 226 (4), 36–40.
- Honaker, Kim and Audrey Scarlata. (2019) "Gender Trends in the Internal Audit Profession." *Internal Auditing*, 34(1), 6–18.
- Honaker, Kim and Paula Thomas. (2019) "Analysis of the Initial Financial Statement Impact of the Tax Cuts and Jobs Act." *The CPA Journal*, February 2019.
- Johns, Horace. (2020) "From John Marshall to John Roberts: Giant Steps in U.S. Legal History." *Franklin Law Journal*, 2020(2).
- Kelton, Andrea, et. al. (2020) "If You Tweet, They Will Follow: CEO Tweets, Social Capital, and Investor Say-on-Pay Judgments." *Journal of Information Systems* 34(1), 105–122.
- Kelton, Andrea, et. al. (2020) "Do Voluntary Disclosures Mitigate the Cybersecurity Breach Contagion Effect?" *Journal of Information Systems*, 34(3), 133–157.
- Kelton, Andrea, et. al. (2020) "New Study: Investors may Take Cues from CEOs' Twitter Activity." <https://www.bizjournals.com/nashville/news/2020/09/18/investors-may-take-cues-from-ceo-twitter-activity.html>
- Kelton, Andrea, et. al. (2020) "Do Tweets from CEOs Matter to Investors?" <https://blogs.lse.ac.uk/businessreview/2019/11/29/do-tweets-from-ceos-matter-to-investors/>
- Koski, Tim. (2020) "New Partnership Tax Capital Reporting Requirements for 2020," *Tax Notes*, September 28.
- Koski, Tim and Sandra S. Benson. (2020) "Ch. 14 Business Law in Effective Methods of Teaching Business Education in the 21st Century—2020." *National Business Education Association*, 219–238.
- Koski, Tim, Brandon Vagner, Tammy Bahmanziari, and Russel Legreid. (2019) "The Tax Preparer's Role in Virtual Currency." *Tennessee CPA Journal*, March/April 2019, 6–10.
- Salter, Stephen. (2020) "The Influence of Emotional Intelligence on Auditor Performance." *Journal of Accounting and Management Information Systems*, 19(3), 543–65.
- Salter, Salter, et. al. (2019) "Do Accounting Values Influence Accounting Actions? Evidence from India and the U.S." *Journal of Theoretical Accounting Research*, 15(1). <http://jtar.org>.
- Salter, Stephen, et. al. (2019) "Emotional Intelligence and Offshoring Arrangements" *Journal of Accounting and Management Information Systems*, 18(2), 145–172.
- Salter, Stephen, et. al. (2019) "The Balanced Scorecard Beyond Adoption." *Journal of International Accounting Research*.
- Scarlata, Audrey and Sarah Garven (2020) "An Examination of Internal Audit Function Size: Evidence from U.S. Government and Nonprofit Sectors." *Current Issues in Auditing*, 14(2).
- Scarlata, Audrey, Kelly Williams and Brandon Vagner. (2019) "Can XBRL Improve the Decision Processes, Correctness and Efficiency of Novices' Financial Analysis?" *Advances in Accounting Behavioral Research*, 22, 87–120.
- Scarlata, Audrey, Sarah Garven, Brandon Vagner and Tammy Bahmanziari. (2019) "Internal Audit Outsourcing in Small Organizations: An Exploratory Study." *The Journal of Small Business Strategy*, 29(2), 44–57.
- Scarlata, Audrey, et. al. (2019) Knowledge and Skills in Complex Assurance Engagements: The Case of XBRL." *Journal of Information Systems Online Early*.
- Wall, Patricia, et. al. (2020) "Social Networks and Monopoly: The Case of Facebook." *Tennessee CPA Journal*, 65(6), November–December, 28–31.
- Wall, Patricia, et. al. (2019) "Taking Care of Elderly Clients: Pension Swapping?" *Tennessee CPA Journal*, 64 (3), 26–30.
- Ward, Terry, et. al. (2020) "The Interaction Effects of Student Nationality, GMAT Scores, and Undergraduate GPA in Explaining Performance in a Graduate Accounting Program." *Global Journal of Business Pedagogy*.
- Waymire, Tammy, et. al. (2020) *Bloomberg BNA 5140—Governmental Accounting: Fundamental Principles—Worksheets and Examples* (vol. Portfolio 5140—61 pages plus videos and Excel templates). Arlington, VA: Bloomberg BNA.
- Waymire, et. al. (2019) "Building Momentum: Preparing for XBRL in Government." *Journal of Government Financial Management*, 68(1), 48–53.
- Waymire, Tammy, et. al. (2019) "To Audit or Not to Audit: Whether to Accept a Uniform Guidance Audit," *The CPA Journal*, 89(4), 56–58.
- Waymire, Tammy, et. al. (2018) "A Comprehensive Analysis of Findings from Single Audits: The Implications of Auditee Type and Auditor Expertise." *Journal of Governmental and Nonprofit Accounting*, 7(1), 55–77.

2018–20 Faculty Publications *(continued)*

Williams, Kelly. (2020) “Keeping Up with Deadlines Using a Dynamic Spreadsheet.” *Journal of Accountancy*, March.

Williams, Kelly. (2020) “The IF Function Mastered.” *Journal of Accountancy*, March.

Williams, Kelly. (2020) “Replace Excel Errors Using This Function.” *Journal of Accountancy*, February.

Williams, Kelly. (2020) “The Easy Way to Join Text in Excel.” *Journal of Accountancy*, February.

Williams, Kelly. (2020) “2 Simple Ways to Visualize Data.” *Journal of Accountancy*, January.

Williams, Kelly. (2019) “4 Ways to Save Time in Excel.” *CPA Insider*.

Williams, Kelly, et. al. (2019) “100 Quick Technology Tips.” *Financial Management Magazine*.

Williams, Kelly. (2019). Capital Development in Thailand: Limitations and Misconceptions of Capital Budgeting Techniques. *Journal of International Business Education*, 14.

Williams, Kelly. (2019). Mary Murphy’s Pen Portraits of Fifteen Members Who Contributed to the First 75 Years of the AICPA. *Accounting Historians Journal*, 46(2), 73–77.

Williams, Kelly, et. al. (2019). The Use of Ohlson’s O-Score in Predicting Bankruptcy for Small Asset and Large Asset Firms in Thailand. *Journal of Business and Economic Perspectives*, 2 (Fall/Winter 2019).

Williams, Kelly, et. al. (2018) “Perceived Leadership Practices and Organization Commitment of Lending Officers in Thai Banks.” *Journal of Finance and Accountancy*. 23, 1–24.

Williams, Kelly, et. al. (2018) In G. Previts (Ed.), *William A. Paton: A Study of His Accounting Thought* (Volume 22). Emerald Publishing Limited.

Additional Faculty Accomplishments and Accolades in 2018–20

MTSU’s IAEP certification was renewed by the IIA for another five-year period. **Sarah Garven** serves as MTSU’s IAEP coordinator. The MTSU IIA Advisory Board includes Kevin Gentry (Tennessee Department of Treasury), Pamela Lewis (Deloitte), Tim Staggs (Healthcare Realty), and Phil McGovern (retired, Tennessee Department of Transportation).

Sarah Garven served as thesis advisor for University Honors College Accounting graduate Alexia Grogan.

Andrea Kelton and **Tammy Waymire** served on University Honors College Accounting graduate Grace Murphy’s successful Honors thesis committee.

Andrea Kelton’s paper titled “The Effects of Information Disaggregation and Financial Statement Interactivity on Judgments and Decisions of Nonprofessional Investors” (published with Uday Murthy in the *Journal of Information Systems* in 2016) won the 2018 *JIS* Best Paper Award.

Andrea Kelton was invited to join the editorial boards of the *Journal of Information Systems*, *Auditing: A Journal of Practice and Theory* and *Current Issues in Accounting*.

Andrea Kelton was quoted in an article in the *Wall Street Journal*: “Removing a CISO After a Breach Is a Tough Call, Experts Say,” by Kim S. Nash, Angus Loten, and James Rundle (Nov. 8, 2019). Kelton was contacted by the Journal because of her research on cybersecurity recently published in the *Journal of Information Systems*.

Andrea Kelton was invited to write a blog post for the London School of Economics Business Review titled “Do tweets from CEOs matter to investors?” The blog discussed her recent paper published in the *Journal of Information Systems*. The blog was also mentioned on “MTSU In the News” at <https://mtsunews.com/in-the-news-dec6-2019/>.

Stephen Salter and his co-authors earned the 2018 *JIA* Best Paper Award for their paper, “National Culture and Corporate Governance,” which was published in *The Journal of International Accounting Research*. The co-authors are H.K. Duong and H. Kang.

Stephen Salter has been appointed as an editorial board member with the *Journal of International Accounting, Auditing, and Taxation*.

Paula Thomas taught at the Corporate Board Academy on September 28, 2019, at EY’s Nashville office.

Paula Thomas attended the *Wall Street Journal*’s Women in the Workplace forum in San Francisco on October 15, 2019. This by-invitation event had many great speakers, and featured Sheryl Sandberg as the dinner speaker.

Paula Thomas is a trustee on the AICPA Foundation Board and a member of the TSCPA Council.

Paula Thomas was elected to a three-year term on the TSCPA Board of Directors on June 19, 2020.

Additional Faculty Accomplishments ... (continued)

Brandon Vagner presented “Preparing for College and the Real World” at the fall 2019 Discover Accounting event held at MTSU.

Tammy Waymire was appointed to the editorial board of *Issues in Accounting Education* through December 2021.

Tammy Waymire was an invited speaker for the Mid-America Intergovernmental Audit Forum conference in Kansas City. Her presentation was titled “Unconscious Bias and Ethics in Governmental Decision-Making.”

Tammy Waymire was a featured speaker at the Southwest/Southeastern Intergovernmental Audit Forums’ (SWIAF/SEIAF) joint meeting held at the University of Texas at Austin. Her session was titled “Unconscious Bias and Ethics in Governmental Decision-Making.”

Tammy Waymire served as a reviewer of training manuals and related presentation and exam materials for the Certified County Finance Officer (CCFO) program. The program graduated its first class of 180 Certified County Finance Officers in December.

Tammy Waymire serves as an academic advisor on the Governmental Finance Officers Association (GFOA) Task Force on Rethinking Budgeting.

Kelly Williams was nominated by the JCOB and chosen by the College of Graduate Studies to be a 2020 Graduate Faculty Fellow.

Kelly Williams’ chapter “The Paton Philosophy,” published in *Studies in the Development of Accounting Thought*, was selected for Outstanding Author Contribution in the 2019 Emerald Literati Awards.

Kelly Williams’ article “Accountants! Fear the Dark Web, or Understand and Use It,” won the Best Paper Award at the Academy of Business Research Spring 2019 Conference.

Kelly Williams and coauthor won the 2019 Barbara D. Merino Award for Excellence in Accounting History Publication from the Academy of Accounting Historians Section of the American Accounting Association for her book *William A. Paton: A Study of His Accounting Thought*.

Student Spotlights



Xavier Davis

Xavier Davis grew up in the Murfreesboro/Smyrna area and attended Central Magnet High School, where he took a general business course his junior year. Upon graduation, he attended the University of Tennessee majoring in pre-med. After his first year, he was homesick and decided to transfer to MTSU as an undeclared major. He knew Hunter Canterbury

from Central Magnet, who convinced him to try accounting. Xavier took ACTG 2110 with Elizabeth Abernathy and did well. He enrolled in ACTG 2125 with Rebecca Foote, which was a great experience and convinced him to change his major. He was involved in Accounting Connections and Beta Alpha Psi and worked at MTSU’s Career Development Center checking résumés and advising students. Xavier is currently earning his M.Acc. at MTSU with an assurance specialization and is serving as a graduate assistant in the department. He has passed two sections of the CPA exam (BEC and AUD) and will be taking FAR this summer and REG in the fall. Upon graduation, he will be working for Deloitte Audit.

Xavier cites professors Foote and Tammy Waymire as his favorites. He is very glad he made the switch to MTSU as it is a great value. He knows more people here and says it feels more like home. Xavier likes accounting because, he says, if you put in the hard work, you can get a good job. We can attest to that! He has received a Private Company Accounting Oversight Board (PCAOB) Scholarship, a M.Acc. Scholarship, the TSCPA Scholarship, and the Hope Scholarship. Xavier’s hobbies include playing video games and basketball.



Alexia Grogan

Alexia Grogan grew up in Smyrna and attended Smyrna High School. She took a banking class in which they ran a bank. She was a member of Future Business Leaders of America and participated in banking competitions. She also took Accounting I in high school and liked the class. After high school, she enrolled at MTSU, where

Student Spotlights *(continued)*

she was offered a prestigious Buchanan Fellowship through the MTSU Honors College, the highest academic award given to an entering freshman. After taking Elizabeth Abernathy's ACTG 2110 course, she switched majors from Finance to Accounting.

Alexia has been involved in Accounting Connections, Beta Alpha Psi, Beta Gamma Phi Honor Society, Freshman Council, Institute of Internal Auditors, Lambda Sigma Service Organization, Phi Kappa Phi Honor Society, and Alpha Delta Pi, where she served as the financial vice president. She attended the IAEP Student Conference in Orlando. She received the Outstanding Honors College Sophomore of the Year and TSCPA and Emerging Professional scholarships. She was a participant on the 2019 Study Abroad International Accounting in London and Paris trip.

Alexia is enrolled in the MTSU M.Acc. program with an assurance specialization and is serving as a graduate assistant for the department. She has passed three sections of the CPA exam (AUD, BEC, and REG), with only FAR to take this summer. Alexia participated in several internships including HCA Healthcare (internal audit), Deloitte (financial services), Genesco (internal audit), and EY (assurance). She will be working with EY in the fall after her summer graduation. She cites professors Abernathy, Sandra Benson, Rebecca Foote, Sarah Garven, and Jeannie Harrington as her favorites.



Farouk Hassan

Farouk Hassan was born in Houston, TX and is the middle child of Abeer and Husni who immigrated from Palestine. Farouk graduated from John Overton High School in Nashville. Since Overton offered no accounting courses, MTSU was the first place he studied Accounting. His dad advised him that being a CPA was a good route so

Farouk decided to shadow his dad's CPA, enticing his interests. At MTSU, he performed well in Accounting Principles under the mentorship of his Instructor, Brandon Vagner. Professor Foote, his Principles II Instructor, was also a great mentor. Farouk participated in BAP, commending the organization for offering advice and allowing him to network with fellow students. He served as the Intermediate Accounting I tutor in the Accounting lab where he gave one on one help to many students.

Farouk received the prestigious \$10,000 Private Company Accounting Oversight Board (PCAOB) Scholarship for

2019-2020 which allowed him to reduce hours at his family's business and concentrate more on his studies. For 2020-2021, he was awarded an Accounting Alumni Day Merit Scholarship.

Farouk's goal is to be the most notable tax expert in Tennessee. He has interned with Patterson, Hardee and Ballentine in Franklin last year and now works for Crosslin & Associates, CPAs after his December 2020 graduation. He is involved with civic activities and enjoys giving back to the community. Farouk's underlying interest in accounting is from its ability to help build a concrete foundation for a business, which he plans to embark on in the future.



Adam Juarez

Adam Juarez was born and raised in Toronto, Canada. He attended Canadian public schools and was in the French immersion program, where 50% of the courses are taught in French and 50% of the courses are taught in English for kindergarten through 8th grade, with high school one-third in French. Needless to say, Adam is fluent in French!

In high school, Adam took several business classes, including accounting. In 11th grade, he took a co-op class where he worked as an accounting clerk at a nonprofit. He really liked it and decided to major in accounting at his chosen undergraduate college, Brigham Young University-Idaho. He went to college in the United States because he felt that a U.S. degree would be better and cost less. He was happy with the program and said it had great professors with lots of experience.

Adam had several internships in college: at Building Bridges LLC, an education company in Colorado; at Ag Reserves, an agricultural company in Utah; and as a real estate clerk for Oxford Properties Group in Toronto. While at BYU-Idaho, he met his wife, Elena, who is a data scientist with EY. She was assigned to Nashville in summer 2019. They really like Nashville, especially the food, the outdoor activities, and hockey.

Adam was impressed with the MTSU M.Acc. program and started in fall 2020. He likes our emphasis on analytics and believes "we are ahead of the curve." He likes the similar size of MTSU as compared to BYU-Idaho with our community-type feel and greater interaction with the professors than at larger schools. He commented that MTSU professors are highly intelligent, friendly, and caring, and said he likes the passion of our professors. He cites Andrea Kelton, Tim Koski, and

Student Spotlights *(continued)*

Tammy Waymire for making the program “fun.” Adam serves as a graduate assistant for the Accounting Department. He has passed two parts of the CPA Exam (BEC and REG) and will be sitting for AUD and FAR this summer. After graduation this summer, he will work for EY in the IT Risk and Internal Audit Department.

Adam’s hobbies are anything outdoors, including hiking and biking. He loves the lakes around here and will try to stay in the area.



Amanda Obara

Amanda Obara grew up in Bell Buckle, Tennessee, where she attended Cascade High School. She liked math and heard about accounting so she enrolled in Accounting I and II. She got involved with Future Business Leaders of America and participated in the accounting academic competitions where she placed in the state, allowing her to compete at the

nationals in Atlanta.

Upon enrollment at MTSU, she took accounting courses and was hooked. Amanda cites Rebecca Foote and Tammy Waymire as her favorites. She attended KraftCPAs Summer Leadership seminar and interned with the Tennessee Comptroller of the Treasury and the Defense Contract Audit Agency (DCAA). She graduated in May and works full time with DCAA.

Amanda chose MTSU because she liked the campus tour and it was closer to home. At MTSU, she was a Presidential Scholar, received the Outstanding Junior and Senior Accounting Student awards, the Scarlett STEM Award, and a General Mills Scholarship. She is a member of BAP, Beta Gamma Sigma, the TSCPA, and the AICPA. She likes BAP for meeting professionals and hearing about career opportunities. She also likes giving back to the community.

A December 2019 summa cum laude undergraduate, Amanda worked as a graduate assistant for the Accounting Department. Amanda favored governmental accounting because she likes making things better and believes that accounting can help communities. She really loved Dr. Waymire’s governmental accounting courses and is excited to be working at DCAA.



John Pryhoda, Master Sergeant, USAF, Retired

MTSU is known for having a diverse all-ages student population. John Pryhoda is an excellent example of this! John was originally born in New York City until his U.S. Army family moved to Wiesbaden, Germany, where he graduated high school. He joined Junior ROTC in high school and enlisted in the U.S. Air Force at age 17. In

the U.S. Air Force, John was selected to serve as an advanced aviation technician for C17 Aircraft, an Aviation Instructor, and a Detachment Chief (Assistant Dean) in charge of the SACS–Accredited school for three years. Teaching thousands of students over the years, he dealt with multimillion-dollar budgets, completed numerous course validations and other academic administration tasks. In 2015, John earned a promotion but turned it down. John explained, “My wife and kids sacrificed a lot during my 20-year military career; it was time for us to settle down somewhere.”

From Charleston, John decided to move to Murfreesboro to start a business. His brother-in-law was a doctor here, and it seemed like an excellent place to live. He attended a Small Business Associates seminar for transitioning military members and met a few MTSU graduates from Deloitte. They impressed upon him the challenging and rewarding opportunities of working in the field of accounting. John decided to take advantage of his G.I. bill and enrolled at MTSU in the Spring of 2017.

John enthusiastically credits Professors Abernathy and Professor Foote for fortifying a solid accounting foundation. Additionally, he dedicated time to help other students by creating small study groups during his time at MTSU. John said, “Accounting is challenging! However, working in small study groups proved instrumental in our academic success and prepared us for career opportunities.” Furthermore, John is a member of Beta Alpha Psi where he enjoys networking with students and volunteering for civic organizations. He interned at Puryear and Noonan in the tax department last spring and started another intern position with HCA upon his May 2021 graduation. John’s hard work earned him top Latin Honors as an MTSU Summa Cum Laude graduate!

John plans to get his CPA and possibly a Master’s Degree in Information Technology. He says he had great help from all the MTSU Accounting Department professors with their open-door policy. He loves MTSU and takes great satisfaction when our students get job offers or internships. Finally, John is an avid fisherman who competed on the collegiate bass fishing tour as an MTSU Bass Fishing team member.

Student Spotlights *(continued)*



Hannah Samples

Hannah Samples grew up in Spring Hill, Tennessee, where she was homeschooled from kindergarten through high school. As a numbers person, she chose Accounting as a major because it is the “language of business.”

Hannah chose MTSU because her father was an alumnus. She attended several leadership seminars including KraftCPAs, CRI, FMC, and EY, and interned at HCA Healthcare (tax), Puryear & Noonan (tax) and HCA (internal audit). She now works for HCA after her December 2020 graduation.

Hannah loves accounting for the challenge and being able to solve complex problems. Comparing audit and tax, she likes the teamwork of audit, traveling to work sites, and the tax complexity of people’s lives.

Hannah was an inaugural member of Accounting Connections in 2016–17 and served as vice president. She was a very active member of BAP, serving as recording secretary. She was also the vice president of MTSU’s Baptist Collegiate Ministry.

Hannah served as the Intermediate Accounting I tutor in fall 2019 and as graduate assistant for the department while in the M.Acc. program. She cites Elizabeth Abernathy and Carlo D’Augusta as her favorites. She passed all parts of the CPA exam. Hannah has a cat, Lily, and enjoys whitewater rafting.

Ashley Nipper presented her findings in December 2019 from an independent study of the reporting lag, audit fees, and audit firm expertise for approximately 300 Tennessee cities for 2017 and 2018 fiscal years to the Tennessee Comptroller of the Treasury. Ashley is now working for this office as a legislative auditor.



Left to right: Jean Suh (contract audit review manager), Ashley Nipper (MTSU graduate and current M.Acc. student), Jerry Durham (assistant director of the state Division of Local Government Audit), and Jim Arnette (MTSU alumnus and director of the Division of Local Government Audit)



Beta Alpha Psi members presented a panel on the Accounting major to high school students attending the seventh annual Bridges to Business Conference in Nashville, co-hosted by Deloitte and the Tennessee Credit Union in January 2020. Left to right: BAP members include past President Victor Evans, current President Amy Lin, Alexia Grogan, and Joaquin Salcedo San Martin.



ARE YOU LOOKING FOR GRADUATES?

Please contact MTSU—we love to present the many opportunities available to our outstanding students.

Send your position announcements to Jeannie.Harrington@mtsu.edu, and we will circulate them by email to students and post them at mtsu.edu/accounting under the Career Development tab.

Meet the Firms – September 5, 2019



Leadership Exposé Recruiting Event – February 20, 2020



2020-21 Scholarship Recipients

Scholarship	Recipient	Amount
AAAD Outstanding Senior	Areez Sadiki	\$1,000
AAAD Outstanding Junior	Montgomery Barreto	\$1,000
AAAD Outstanding Junior	Logan Dyer	\$1,000
AAAD Outstanding Junior	Samual Shapiro	\$1,000
AAAD Service Award	Victor Evans	\$1,000
AAAD MAcc Scholarship	Kimberly Cutter	\$1,000
AAAD MAcc Scholarship	Xavier Davis	\$1,000
AAAD MAcc Scholarship	Alexia Grogan	\$1,000
AAAD MAcc Scholarship	Elizabeth Miller	\$1,000
AAAD MAcc Scholarship	Gina Nguyen	\$1,000
AAAD MAcc Scholarship	Ashley Nipper	\$1,000
AAAD Merit Scholarship	Marie Alvarez	\$500
AAAD Merit Scholarship	Melissa Barrett	\$500
AAAD Merit Scholarship	Ashley Emmons	\$500
AAAD Merit Scholarship	Brent Gerlach	\$500
AAAD Merit Scholarship	Farouk Hassan	\$500
AAAD Merit Scholarship	Allie Kirkman	\$500
AAAD Merit Scholarship	Joaquin Salcedo San Martin	\$500
AAAD Merit Scholarship	Karin Williams	\$500
Bill and Linda Mooningham Scholarship	Matthew Beck	\$2,000
Bill and Linda Mooningham Scholarship	Abby Blackwell	\$2,000
Bill and Linda Mooningham Scholarship	Christopher Goebel	\$2,000
Bill and Linda Mooningham Scholarship	Natalie Massengale	\$2,000
Bill and Linda Mooningham Scholarship	Samantha Sweat	\$2,000
Determination Scholarship	Cuzmin Evgheni	\$500
MTSU Accounting Faculty Scholarship	Julie Davis	\$300
Todd Ravin Scholarship	Ashlynn Morton	\$1,000
W. Wallace Robertson Accounting Scholarship	Allyson Bivvins	\$2,500
W. Wallace Robertson Accounting Scholarship	Julia McColl	\$2,500
William J. Grasty Scholarship	Randy Bartke	\$1,000
William J. Grasty Scholarship	Amy Lin	\$1,000
William J. Grasty Scholarship	Elizabeth Murphy	\$1,000
Wink Midgett Accounting Scholarship	Julia McColl	\$2,500
Wink Midgett Accounting Scholarship	Reed Mitchell	\$2,500
Yohan Abraham Scholarship	Daniel Diaz-McFarland	\$5,000
Yohan Abraham Scholarship	Lillia Hendrickson	\$5,000
William and Martha Richmond Scholarship	Mariamawit Fekadu	\$2,500
William and Martha Richmond Scholarship	Car'reon Smith	\$2,500
BKD Emerging Professional Scholarship	Julia Mihic	\$750

2020-21 Scholarship Recipients *(continued)*

Scholarship	Recipient	Amount
BKD Emerging Professional Scholarship	Tori Wildes	\$750
Emerging Professional Scholarship	Melissa Barrett	\$500
Emerging Professional Scholarship	Matthew Beck	\$500
Emerging Professional Scholarship	Allyson Bivvens	\$500
Emerging Professional Scholarship	Ashley Emmons	\$500
Emerging Professional Scholarship	Brent Gerlach	\$500
Emerging Professional Scholarship	Anna Johnson	\$500
Emerging Professional Scholarship	Amy Lin	\$500
Emerging Professional Scholarship	Nicholas Najjar	\$500
Emerging Professional Scholarship	Mackinzie Pistole	\$500
Charles E. Hodge II Scholarship	Ashlynn Morton	\$3,000
Dean's Scholarship	Timothy Gassman	\$1,000
Dean's Scholarship	Elizabeth Murphy	\$1,000
Mark and Sheila King Scholarship	Daniel Diaz-McFarland	\$2,500
Outstanding IGNITE Student	William D. Finch	\$250
AICPA Minority Scholarship	Areez Sadiki	\$5,000
Association of Certified Fraud Examiners Scholarship	Timothy Gassman	\$1,000
Association of Certified Fraud Examiners Scholarship	Amy Lin	\$1,000
Financial Executives International Award	Areez Sadiki	\$750
Institute of Internal Auditing Scholarship	John Davenport	\$750
Institute of Internal Auditing Scholarship	Calandra Sain	\$250
PCAOB Scholarship	Xavier Davis	\$10,000
TSCPA King	Timothy Gassman	\$25,000
TSCPA King	Amy Lin	\$25,000
TSCPA King	Julia Mihic	\$25,000
TSCPA Goldstein	Brennan Ballard	\$2,500
TSCPA	Allyson Bivvins	\$1,500
TSCPA	Xavier Davis	\$1,100
TSCPA	Alexia Grogan	\$1,500
TSCPA	Cung Lun	\$1,100
TSCPA	Natalie Massengale	\$1,500
TSCPA	Elizabeth Miller	\$1,100
TSCPA	Gina Nguyen	\$1,500
TSCPA	Amanda Obara	\$1,500
TSCPA	Tristen Owens	\$850
TSCPA	Samual Shapiro	\$1,100
TSCPA	Jessica Wattenbarger	\$1,100
Total Department of Accounting Scholarships		\$60,800
Total JCOB and External Scholarships		\$117,850
Grand Total		\$178,650

Thank you so much to all the scholarship sponsors!

This money makes a huge difference in allowing us to recognize our hardworking, high-achieving students. In addition to the above-named scholarships, we thank AMSURG, CRI, DVF, Elliott Davis, EY, FMC, Kraft, MARCUM, PN, and MTSU Accounting Alumni Appreciation Day participants.



Marie Alvarez



Brennan Ballard



Montgomery Barreto



Melissa Barrett



Allyson Bivvins



Abby Blackwell



John Davenport



Julie Davis



Logan Dyer



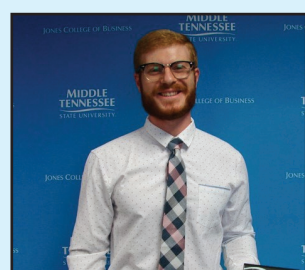
Ashley Emmons



Maria Fekadu



Brent Garlach



Timothy Gassman



Alexia Grogan



Farouk Hassan



Lillia Hendrickson

2020-21 Scholarship Recipients *(continued)*



Allie Kirkman



Amy Lin



Cung Lin



Julia McColl



Elizabeth Miller



Reed Mitchell



Ashlynn Morton



Grace Murphy



Gina Nguyen



Amanda Obara



Mackinzie Pistole



Areez Sadiki



Joaquin Salcedo San Martin



Jessica Wattenburg



Tori Wildes



Bill Mooningham Distinguished Accounting Alumni Awards



It is hard to believe it has been five years since Bill Mooningham was with us. He is one of those individuals who sticks with you. When presenting the award to the worthy recipients, both Jami and Joey commented on what an influence Bill was on them personally. Bill had charm

and wit and could always find time to support MTSU in any way he could. He is indeed a special man who will live in our hearts forever. Please congratulate our latest Bill Mooningham Distinguished Accounting Alumni Award recipients. They are just as giving with their time and support!



Jami Pope – Bill Mooningham Distinguished Accounting Alumni, 2019

Jami Pope received a Bachelor of Business Administration, with an emphasis in accounting, from

MTSU in 1989. He became a CPA in October 1990. He is currently a partner of Puryear & Noonan, a local accounting firm with offices in the Burton Hills and Cool Springs areas. While he is one of the members in charge of audit and accounting services, he spends the majority of his time performing and reviewing audits of financial statements with a specialty in the healthcare and not-for-profit industries. He is a member of Belle Aire Baptist Church in Murfreesboro, where he has served on the finance committee.

Jami has been a member of the Department of Accounting Advisory Board at MTSU for years and served as chair in 2012–13 and in 2020–21. Jami is a steady force on the Advisory Board and in the MTSU community. We are grateful for his constant advice and support.

Jami is a member of the AICPA and the TSCPA. He is married to Janet Grissom Pope, a CPA in public accounting in Murfreesboro, and has three sons.



Joey Peay – Bill Mooningham Distinguished Accounting Alumni, 2020

Joey Peay is chief executive officer of Murfreesboro Medical Clinic, a position he has held since 2003.

Prior to 2003, he served as the clinic's chief financial officer for more than four years.

Joey graduated with honors from MTSU with a bachelor's degree in Accounting. He passed the CPA exam in 1988. He spent the first ten years of his career with KPMG, an international public accounting firm, leaving in 1998 as a senior manager.

Joey currently serves as chairman of the Kittrell Volunteer Fire Department board of directors. He also is a member of the Jones College of Business Dean's Advisory Council, the MTSU Accounting Advisory Board, the Endowment Committee of Special Kids, and the Murfreesboro Advisory Board for Alive Hospice. He is an elder and clerk of session at Cripple Creek Presbyterian Church. Joey is also a graduate of the Leadership Rutherford program, a member of the TSCPA, a member of the Medical Group Management Association, and a certified medical practice executive by the American College of Medical Practice Executives. Previously, Joey has served in leadership roles for the American Heart Association, March of Dimes, and the Heart of Tennessee Chapter of the American Red Cross. In 2014, Joey was recognized by the Rutherford County Chamber of Commerce as its Businessperson of the Year.

Joey and his wife, Charlotte, have four children and reside in Readyville, Tennessee.

ADJUNCT TEACHING POSITIONS

Have you ever considered teaching a class or two? Teaching is a wonderful way to share your knowledge and give back to MTSU. If you are interested, please send your résumé to Chair Jeannie Harrington at Jeannie.Harrington@mtsu.edu.



WE THANK OUR 2019-2020 DONORS:

Accounting Supporters:

Elizabeth R. Abernathy
J. Mark Abernathy
Paul & Elizabeth Abraham
Mark Allen
Patrick Lane Amans
Jeffrey Ralston Anthony
Dr. Weerapat Attachot
Lawrence Battle & Angela Bagley III
Max Robert Baldwin
Jeff Ballard
Sandra Smith Benson
James Arthur Biagini
Nancy Boyd
Frederick Brumbach
Dr. Stanley Joe Clark
Jonathan Wesley & Heidi Cooke
Gary Lee Cox
Shannon N. Craver
Kelley Marie Crawford
Cindy Charlene Darby
Iliana Delgado
James Michael Dillon
Phillip L. Earles
Shelly Eisman
Wynter Elder
Courtney Lynn Ellis
Matthew Edel Emokpae
Charles Fann
Jerry Wayne & Susan Faulkner
Donald Fields
Bradley Floyd
Mark Edgar & Laura Follis
Rebecca A. & Dr. David Foote
Sarah Paige Ford
Sherry Elaine & Robert Frase
Dr. Sarah Ann Garven
Jason William Hakala
Cynthia Parsons Harper
Paul and Jeannie Johnson Harrington
Robert Eugene Hart
Aubrey B. Harwell
Nicolas G Hill & Tracey Ann Buttolph
Stuart Rhea Holland
Kimberly Ann & William Holleman
Dr. Kimberly & Greg Honaker
Joey Anthony Jacobs
James Raymond & Donna Jobe
Benjamin W. Jones
Brian Frederick & Malinda Kidd
Jere Borum King
Dr. Reuben & Carroll Kyle

Burt Landers
Cindy Lattanzi
Jacqueline Martinez Lazo
Dr. John Thomas & Treasa Lee
Gregory A. & Melanie Lemon
Ashley Anne Lesogor
Marty Lewter
John Andrew & Dawn Lile
Larry Eugene Mabry
Paul Denis Marker
Darrell Kurt Massengale
Mitzi Lee Milts
Linda M. Mooningham
Brett Alan & Katherine Morris
Briana Joy Mullenax
Ralph A. Mullins
Sara Marie & Michael David Musgrove
Anissa Nelson-Carlisle & Charles Carlisle
Phuong Nguyen
Lisa Tate & Steven Nix
Sarah Elizabeth Olsen
Dipen Vishnu Patel
Joseph A. & Charlotte Peay
Dennis Wilburn Petty Jr.
Jami Alan & Janet Pope
Richard L. Ramko
Todd & Sara Ravin
Olga V. Reeves
James P Regnier
William & Martha Richmond
Kristy Jordan Rizvi
Dr. Stephen Brian Salter
Dr. Audrey Nicole Scarlata
John Schaefer
Callie Anne Simmons
Matthew P. Smith
Frank Hughes & Joanne Speer
Kyle Ray Spence
David Charles Stanek
Joe Steakley
Cheryl Summers
Rayburn Tankersley
Brian Keith & Dina Tate
Clay Sydney Taylor
Dr. Paula Bevels & Dr. Roy Earl Thomas
Susan Alford & Johnny Titshaw
Laura Tracy
Dr. Brandon Wagner
Conchita Joandra Vines
Thomas David & Kandee Walker
James Alvin & Susan Walker Jr.
Dr. Terry J. & Dr. Cheryl Ward

Ronald Ray Weatherspoon
Dr. John G. Wermert & Dr. DeAnna S. Kempf
Cathy Werthan
John Walton & Minya West
Maria Fernandez & Paul Wieck
Deborah Lynn Willett
James Phillip Williams
Ronald T. & Elizabeth Wood
Jeremy Lee & Angela Wright
Ronald Arnold Yeargin
Kenneth Eric Youngstead
Hong Zhu

Organizations:

Yohan Abraham Foundation
Acadia Healthcare
Adtalem Global Education
AmSurg
Aubrey B. Harwell Jr. Law Office
Best Answering Service, Inc.
BKD, LLP
Bridgestone Americas
Carr Riggs & Ingram, LLC
Crowe, LLP
Deloitte
Deloitte Foundation
Delta Dental of Tennessee
DVF
Elliott Davis
Ernst & Young Foundation
EY
FMC
Frazier & Deeter
William J. Grasty Foundation
HCA
HCA Foundation
HCA Management Services
Jobe, Hastings & Associates
KPMG
KraftCPAs PLLC
LBMC, P.C.
Gregory A. Lemon, CPA, PLLC
Wink Midgett Foundation
Bill and Linda Mooningham Foundation
Murfreesboro Medical Clinic
National Healthcare Corporation
Puryear & Noonan
J. Redd & Associates, Inc.
Wallace Robertson Foundation
State Farm Companies Foundation
Tennessee Society of CPAs
Vaco Nashville
Winnett Associates, PLLC

Announcements

New Column Coming in Winter 2022 Newsletter!

ALUMNI NEWS

Please send your news to Sara Musgrove at Sara.Musgrove@mtsu.edu

Promotions, Weddings, Children, Leadership Positions, etc.

Upcoming Events

MEET THE FIRMS RECRUITING EVENT

Thursday, Sept. 9, 5–7 p.m.

MTSU Student Union Building



BETA ALPHA PSI'S ANNUAL BEAT THE FIRMS GOLF TOURNAMENT

Friday, Sept. 17, 8:00 a.m.

Location TBD

CPE AT MTSU

Thur, Sept. 16

State Tax Seminar

*Virtual

TBD

Tim Koski Tax Seminar

*Virtual

Thur., Dec. 2

CPE Day

Miller Education Center,
Bell Street, Murfreesboro

Thur., April 28, 2022

Accounting

Appreciation Day

Business and Aerospace Building,
State Farm Room, MTSU

For more information about events, please contact:

Sara Musgrove

Sara.Musgrove@mtsu.edu; 615-898-5306

MTSU Box 50, Murfreesboro, TN 37132

How Can You Help MTSU's Department of Accounting Continue to Improve and Prosper?

- Donate time or money
- Attend a CPE session
- Attend an Alumni Appreciation reception
- Speak to one of our student groups or classes
- Hire our students for internships and full-time positions
- Establish a signature professorship
- Engage in an academic partnership

Where Does Your Money Go?

Foundation Expenditures, 4/1/19–3/31/21

Accounting Connections	\$ 601.25
Alumni Reception	692.01
Community College Connection	296.27
Continuing Professional Education & Licenses	1,164.12
Faculty Gatherings	656.02
Leadership Exposé	463.78
M.Acc. Program	2,467.52
Miscellaneous – flowers, etc.	428.06
Professional Memberships	4,803.00
Promotional Items	1,954.00
Scholarships	4,000.00
Study Abroad Program	901.11
Transfer Student Luncheon	191.96
Total Expenditures	\$18,619.10

Accounting Excellence Fund, 4/1/19–3/31/21

Accounting Library New Furniture	\$ 732.74
Paper Submission Fees	400.00
Professional Memberships	455.00
Research and Educational travel	7,598.19
Total Expenditures	\$9,185.93

Your contributions go far in the accounting department. Thanks so much for being a part of so many of these activities!

A special thanks to our Outstanding Professorship sponsors: Deloitte, HCA Healthcare Services, LBMC, and the MTSU Department of Accounting Advisory Board (Jeff Ballard, Wes Bynum, Kim Holleman, Jimmy Jobe, Brian Kidd, Greg Lemon, Marty Lewter, Andy Lile, Brett Morris, Lisa Nix, Joey Peay, Jami Pope, Todd Ravin, Olga Reeves, Suzie Singleton, Matt Smith, Joe Steakley, John West, Debbie Willett, Jeremy Wright, Ken Youngstead, and Jeannie Harrington, ex officio.)

How to give: mtsu.edu/give

Indicate funds in the “Other Giving Preferences” box:

#91422 – Emerging Professionals Scholarship
 #91425 – Yohan Abraham Scholarship
 #92014 – Foundation Development
 #92611 – Bill Grasty Scholarship
 #92755 – Excellence Fund
 #94634 – Bill and Linda Mooningham Scholarship Fund

For other funds, please contact us at 615-898-2558. Thanks! Your generosity is greatly appreciated!

**MIDDLE
TENNESSEE**
STATE UNIVERSITY.

JONES COLLEGE OF BUSINESS

Department of Accounting

I AM *true* **BLUE**™

0621-9488 - Middle Tennessee State University does not discriminate against students, employees, or applicants for admission or employment on the basis of race, color, religion, creed, national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a protected veteran, genetic information, or any other legally protected class with respect to all employment, programs, and activities sponsored by MTSU. The Interim Assistant to the President for Institutional Equity and Compliance has been designated to handle inquiries regarding the non-discrimination policies and can be reached at Cope Administration Building 116, 1301 East Main Street, Murfreesboro, TN 37132; Christy.Sigler@mtsu.edu; or 615-898-2185. The MTSU policy on non-discrimination can be found at mtsu.edu/ie.