

Tammy R. Waymire, PhD, CPA

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 Murfreesboro, TN 37130
 Cell (501) 413-7425

Experience: Academia & Professional	Middle Tennessee State University	
	Professor and MTSU Accounting Advisory Board Outstanding Professor	2020 – present
	Associate Professor	2017 – 2019
	Northern Illinois University	
	Associate Professor	2014 – 2017
	Assistant Professor	2008 – 2014
	University of Arkansas, Sam M. Walton College of Business	
	Instructor and Research Assistant	2005 – 2008
Arkansas Public Service Commission		
Auditor and Expert Witness	2001 – 2005	
State of Arkansas Medicaid Fraud Control Unit		
Auditor and Expert Witness	1997 – 2000	
Thomas & Thomas, CPAs		
Senior Auditor (governmental and nonprofit entities)	1994 – 1997	
Sanford & Company, CPAs		
Auditor	1993 – 1994	

Education:	University of Arkansas	
	Ph.D., Business Administration – Accounting Emphasis	2008
	Harding University	
M.B.A., Healthcare Management	2005	
Arkansas Tech University		
B.S., Accounting	1993	

Certification:	Licensed Certified Public Accountant, State of Arkansas	1994
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- Academic Interests:**
- Research**
- External financial reporting and auditing in government and nonprofit organizations
 - Managerial decision-making in government and nonprofit organizations
 - Regulatory issues, incentives, and policy making
 - Motivation, self-theories, and metacognition
- Teaching**
- Financial reporting for governmental and nonprofit organizations, including specialized industries such as healthcare and education
 - Auditing governmental and nonprofit organizations
 - Managerial accounting and decision-making
 - Rate of return ratemaking in public utilities

<p>Research Grants & Awards:</p>	<p>Grants & Awards</p> <ul style="list-style-type: none"> • Financial Management Institute of Canada Alan G. Ross Award for Writing Excellence, 2017 • Northern Illinois University Department of Accountancy Excellence in Research Award, 2016 • Dave and Joanne Weick Research Fellowship, 2015–2016 • Anthony and Christine Speiser Research Fellowship, 2014–2015 • Northern Illinois University Research and Artistry Grants, 2015, 2011, and 2010 • Northern Illinois University College of Business Summer Research Grants, 2014, 2013, 2010, and 2009 • Institute of Management Accountants Foundation for Applied Research Doctoral Grant, 2007
<p>Publications: Articles Referred, Non-Referreed, Books / Portfolios, & In-Progress</p>	<p>Articles Referred</p> <p>----- 2020</p> <p>Nipper, A. B., and T. R. Waymire. 2020. Government Audit Quality and Efforts to Improve Internal Controls. <i>Journal of Government Financial Management</i>, forthcoming.</p> <p>Lowensohn, S. L., B. P. McAllister, and T. R. Waymire. 2020. Response to the AICPA’s Exposure Draft and Invitation to Comment related to the Uniform CPA Examination. <i>Journal of Governmental and Nonprofit Accounting</i>, forthcoming.</p> <p>Reck, J., and T. R. Waymire. 2020. On the Horizon: XBRL Reporting by State and Local Governments. <i>CPA Journal</i> 90 (6): 48–51.</p> <p>----- 2019</p> <p>Tassin, K. L., T. R. Waymire, and C. S. Hines, and. 2019. A Historical Evaluation of the Single Audit: Thirty Years from Initial Legislation to Uniform Guidance. <i>Journal of Governmental and Nonprofit Accounting</i> 8 (1): 21–35.</p> <p>Waymire, T. R., T. Z. Webb, and T. D. West. 2019. To Audit or Not to Audit: Whether to Accept a Uniform Guidance Audit. <i>CPA Journal</i> 89 (4): 56–58.</p> <p>Reck, J., S. N. Sohl, and T. R. Waymire. 2019. Building Momentum: Preparing for XBRL in Government. <i>Journal of Government Financial Management</i> 68 (1): 48–53.</p> <p>----- 2018</p> <p>Davidyan, J. Y., and T. R. Waymire. 2018. The Effect of GAAP Conformity on Pension Underfunding. <i>Journal of Public Budgeting, Accounting & Financial Management</i>, 30 (4): 415–439.</p> <p>Waymire, T. R., T. Z. Webb, and T. D. West. 2018. A Comprehensive Analysis of Findings from Single Audits: The Implications of Auditee Type and Auditor Expertise. <i>Journal of Governmental and Nonprofit Accounting</i> 7 (1): 55–77.</p> <p>Sohl, S. N., T. R. Waymire, and T. Z. Webb. 2018. Determinants of Bifurcated Local Government Reporting Lag: The Potential for XBRL to Improve Timeliness. <i>Journal of Emerging Technologies in Accounting</i> 15 (1): 121–140.</p> <p>----- 2017</p> <p>Martin, R., and T. R. Waymire. 2017. Filling the Demand for Municipal Government Accountants: The Benefits of a Governmental Accounting Course. <i>Journal of Accounting Education</i> 40 (1): 43–54.</p> <p>Schatteman, A. M., and T. R. Waymire. 2017. The State of Nonprofit Finance Research: Challenges and Opportunities. <i>Nonprofit Management and Leadership</i> 28 (1): 125–137.</p> <p>----- 2016</p> <p>Webb, T. Z., and T. R. Waymire. 2016. Large Sample Evidence of the Determinants of Nonprofit Monitoring Costs: A Resource Dependence Framework. <i>Journal of Governmental and Nonprofit Accounting</i> 5 (1): 25–52.</p> <p>----- 2015</p> <p>Nation, B. E., and T. R. Waymire. 2015. Threats to rational decision-making in local government finance. <i>Journal of Government Financial Management</i>, 64 (4): 34–39.</p> <p>Callahan, C. M., and T. R. Waymire. 2015. The GASB 34 impact of budget-to-actual variances on bond ratings: Evidence from U.S. cities. <i>Journal of Governmental and Nonprofit Accounting</i>, 4 (1): 32–52.</p>

- Mayhew, F. D., and T. R. Waymire 2015. From confrontation to congruence: The potential role of payments in lieu of taxes in the economic development conversation. *Public Budgeting & Finance*, 35 (2): 19–39.
- Waymire, T. R., S. N. Sohl, and B. Howard. 2015. Public administrators’ understanding of external financial reporting: It begins with curriculum. *Journal of Public Affairs Education*, 21 (2): 281–294.
- 2014
- Waymire, T. R., and M. Cefaratti. 2014. Underwriting of municipal bonds in school districts: An opportunity to emphasize operating performance. *Internal Auditing*, 29 (4): 27–37.
- 2013
- Finley, W., and T. R. Waymire. 2013. Thinking practice: Iteration, peer review, and policy analysis in a governmental accounting class. *Journal of Accounting Education*, 31 (3): 333–349.
- 2012
- Ravenscroft, S. P., T. R. Waymire, and T. D. West. 2012. Accounting students’ metacognition: The association of performance, calibration error and mindset. *Issues in Accounting Education*, 27 (3): 707–732.
- Finley, W., and T. R. Waymire. 2012. Information literacy in the accounting classroom: A collaborative effort. *Journal of Business & Finance Librarianship*, 17 (1): 34–50.
- 2011
- Callahan, C. M., and T. R. Waymire. 2011. Management control systems in the electric utility industry: Performance effects and overinvestment. *Oil, Gas & Energy Quarterly*, 60 (2): 271–295.
- Waymire, T. R., and D. J. Christensen. 2011. Tax exemptions for nonprofit hospitals: Toward transparency and accountability. *Nonprofit Policy Forum*, 2 (1): 1–24.
- Callahan, C. M., T. R. Waymire, and T. D. West. 2011. Budget ratcheting and performance. *Advances in Management Accounting*, 19: 23–53.
- 2010
- West, T. D., M. W. Cronk, R. L. Goodman, and T. R. Waymire. 2010. Increasing accountability through performance-based budgeting. *Journal of Government Financial Management*, 59 (1): 51–55.
- Articles Non-Referreed**
- 2016
- Nation, B. E., and T. R. Waymire. 2016. Threats to rational decision-making in local government finance. *Financial Management Institute of Canada FMI-IGF e-journal*, March 2016: 1–4. (reprint of article previously published in *Journal of Government Financial Management*)
- 2012
- Mayhew, F. D., and T. R. Waymire 2012. Payments in lieu of taxes – more than a revenue generation tool. *City/County Management in Illinois*, 93 (5): 21.
- 2010
- Waymire, T. R., and T. D. West. 2010. Performance-based budgeting worth it over long term. *Federal Times*, December.
- Books / Portfolios**
- 2021
- Accounting for Governmental & Nonprofit Organizations (Westmont, IL: Cambridge Business Publishers), 2nd edition, 2021 (with T. Patton and S. Patton).
- 2020
- Bloomberg BNA 5140 – Governmental Accounting: Fundamental Principles – Worksheets and Examples (with D. Deis, S. Khumawala, and E. Berman). 2020.
- In-Progress**
- 2020
- McAllister, B. P., T. R. Waymire, and T. Z. Webb. The Unintended Benefits of Regulation: Donations and the Single Audit. Working Paper.
- Davidyan, J. Y., & T. R. Waymire. Municipal Reporting Lag, Pension Underfunding, and the Role of Auditor and CFO Expertise. Working Paper.

<p>Citations: From Media & Standard Setting</p>	<p>----- 2018 Cited by National Council of Nonprofits. 2018. How much should an independent audit cost? ----- 2017 Cited by Letter of Comment No. 89 to the Governmental Accounting Standards Board (GASB). 2017. Letter sent from the Accounting and Auditing Standards Committee of the Government and Nonprofit (GNP) Section of the American Accounting Association in response to GASB’s invitation to comment on financial reporting model improvements–governmental funds. ----- 2016 Cited by Weitzman, A. 2016. New tool seeks to increase transparency in government finance. <i>The Bond Buyer</i>.</p>
<p>Presentations: National Conference Research</p>	<p>----- 2018 Davidyan, J. Y., and T. R. Waymire. 2018. Municipal Reporting Lag, Pension Underfunding, and the Role of Auditor and CFO Expertise. Association for Budgeting and Financial Management (ABFM) Annual Conference, Denver, CO. Sohl, S. N., T. R. Waymire, and T. Z. Webb. 2018. Determinants of Bifurcated Local Government Reporting Lag: The Potential for XBRL to Improve Timeliness. Association for Budgeting and Financial Management (ABFM) Annual Conference, Denver, CO. ----- 2017 Sohl, S. N., T. R. Waymire, and T. Z. Webb. 2017. Determinants of Bifurcated Local Government Reporting Lag: The Potential for XBRL to Improve Timeliness. American Accounting Association (AAA) Annual Meeting, San Diego, CA. ----- 2015 Martin, R. B., and T. R. Waymire. 2015. Filling the Demand for Municipal Government Accountants: The Benefits of a Governmental Accounting Course. Association for Budgeting and Financial Management (ABFM) Annual Conference, Washington, DC. Sohl, S. N., and T. R. Waymire. 2015. External Financial Reporting Processes and Costs: Evidence from Illinois Municipalities. Association for Budgeting and Financial Management (ABFM) Annual Conference, Washington, DC. ----- 2014 Waymire, T. R., and T. Z. Webb. 2014. The Economic Benefits and Costs of an A-133 Audit: Evidence from Nonprofit Healthcare Organizations. Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Annual Conference, Denver, CO. Webb, T. Z., and T. R. Waymire. 2014. Large Sample Evidence of Nonprofit Audit Fees: A Resource Dependency Framework. American Accounting Association (AAA) Annual Meeting, Atlanta, GA. Waymire, T. R., T. Z. Webb, and T. D. West. 2014. Findings from a Decade of Circular A-133 Audits: The Implications of Auditee Type, Auditor Type, and Threshold Changes. American Accounting Association (AAA) Government and Nonprofit (GNP) Section Mid-Year Meeting, Norwalk, CT. ----- 2013 Webb, T. Z., and T. R. Waymire. 2013. Large Sample Evidence of Nonprofit Audit Fees: A Resource Dependency Framework. Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Annual Conference, Hartford, CT. Waymire, T. R., T. Z. Webb, and T. D. West. 2013. Findings from a Decade of Circular A-133 Audits: The Implications of Auditee Type, Auditor Type, and Threshold Changes. Association for Budgeting and Financial Management (ABFM) Annual Conference, Washington, DC. Schatteman, A. M., and T. R. Waymire. 2013. The State of Nonprofit Finance Research: Challenges and Opportunities. Association for Budgeting and Financial Management (ABFM) Annual Conference, Washington, DC. Waymire, T. R., and T. Z. Webb. 2013. The Benefits and Costs of a Single Audit: Evidence from the Nonprofit Sector. American Accounting Association (AAA) Government and Nonprofit (GNP) Section Mid-Year Meeting, St. Petersburg, FL. Waymire, T. R., and T. Z. Webb. 2013. The Benefits and Costs of a Single Audit: Evidence from the Nonprofit Sector. American Accounting Association (AAA) Auditing Section Mid-Year Meeting (research roundtable), New Orleans, LA.</p>

----- **2012**

Waymire, T. R., and T. Z. Webb. 2012. Avoiding the Scrutiny of Single Audits: Evidence from Nonprofit Entities. Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) Annual Conference, Indianapolis, IN.

Mayhew, F. D., and T. R. Waymire. 2012. Replenishing Local Government Coffers: Payments in Lieu of Taxes as an Option for Diversifying Revenues. Association for Budgeting and Financial Management (ABFM) Annual Conference, New York, NY.

Finley, W., and T. R. Waymire. 2012. Thinking Practice: Iteration, Peer-Review, and Policy Analysis in a Governmental and Nonprofit Accounting Classroom. American Accounting Association (AAA) Government and Nonprofit (GNP) Section Mid-Year Meeting, San Diego, CA.

Waymire, T. R., and T. Z. Webb. 2012. Avoiding the Scrutiny of Single Audits: Evidence from Nonprofit Entities. American Accounting Association (AAA) Government and Nonprofit (GNP) Section Mid-Year Meeting (research roundtable), San Diego, CA.

----- **2010**

Ravenscroft, S. P., T. R. Waymire, and T. D. West. 2010. But I Was So Well-Prepared: How Views of Intelligence Affect Academic Performance and Calibration Error. American Accounting Association (AAA) Annual Meeting, San Francisco, CA.

Ravenscroft, S. P., T. R. Waymire, and T. D. West. 2010. But I Was So Well-Prepared: How Views of Intelligence Affect Academic Performance and Calibration Error. British Accounting Association Annual Meeting, Dublin, Ireland.

----- **2009**

Callahan, C. M., and T. R. Waymire. 2009. Overinvestment in Management Control Systems: The Effect of Regulation and Free Cash Flow in the Electric Utility Industry. American Accounting Association (AAA) Annual Meeting, New York, NY.

Callahan, C. M., and T. R. Waymire. 2009. The Alignment of Internal and External Control Mechanisms: Differential Performance Effects in High-Growth versus Low-Growth Industries. American Accounting Association (AAA) Management Accounting Section (MAS) Mid-Year Meeting, St. Pete Beach, FL.

----- **2008**

Callahan, C. M., and T. R. Waymire. 2008. An Examination of the Effects of Budgetary Control on Bond Ratings: Evidence from Cities. American Accounting Association (AAA) Management Accounting Section (MAS) Mid-Year Meeting, Long Beach, CA.

----- **2007**

Callahan, C. M., and T. R. Waymire. 2007. An Examination of the Effects of Budgetary Control on Operating and Market Performance: Evidence from School Districts. American Accounting Association (AAA) Annual Meeting, Chicago, IL.

**Teaching:
Awards,
Evaluations, &
Experience**

Middle Tennessee State University

Accounting Advisory Board Teaching Award 2018

Teaching Recognition Letter from the Office of the Vice President for Student Affairs and Vice Provost for Enrollment and Academic Services 2020, 2019, and 2018

Northern Illinois University

Department of Accountancy Excellence in Undergraduate Teaching Award 2016

Courses on a 5-point scale:

Course	Academic Years	Avg. Evaluation
Governmental and Nonprofit Accounting	2017–2020	4.89
Governmental and Nonprofit Accounting	2008–2017	4.79
Advanced Governmental and Nonprofit Accounting	2018–2020	4.60
Intermediate Accounting I	2018–2020	4.87
Survey of Accounting for Non-Business Majors	2017	4.40
Managerial Accounting	2005–2008	4.90

Courses on a 7-point scale:

Course	Academic Years	Avg. Evaluation
Executive MBA Financial Statement Analysis	2018–2019	6.80

Courses without evaluations:

Other Courses and Teaching Activities	Academic Years	No Evaluations
Wiley CPA Excel 11th Hour Review	2019–2020	
Dissertation Advisor for J. Davidyan, “Essays on Determinants and Consequences of Pension Funded Status in Local Units of Government”	2016–2017	
Doctoral Seminar Macro Issues in Business	2017	
Honors Thesis Advisor	2020	
Independent Study Advisor	2019, 2017, 2016, 2015, and 2014	

Service:
External Academic

Editorial Board, Issues in Accounting Education	2019–present
Editorial Board, Journal of Governmental and Nonprofit Accounting	2017–present
Editorial Board, Journal of Accounting Education	2017–present
External Tenure Application Reviewer	2020, 2018, and 2017
Nominations Committee Chair, American Accounting Association Government and Nonprofit Section	2019–2020
President, American Accounting Association, Government and Nonprofit Section	2018–2019
Committee Member, Academy of Management Best Article Selection Committee – Public and Nonprofit Division	2018–2019
President-Elect, American Accounting Association Government and Nonprofit Section	2017–2018
Panelist, American Accounting Association Annual Conference. “Government and Nonprofit Research.” Washington, DC	2018
Panelist, American Accounting Association Government and Nonprofit Section Meeting. “Government and Nonprofit Education: Using Cases and Other Tools in the GNP Classroom.” Providence, RI	2018
Member of the Digital Financial Reporting Project Team, Northern Illinois University Center for Governmental Studies	2011–2018
External Senior Lecturer Application Reviewer	2017
Secretary/Treasurer, American Accounting Association Government and Nonprofit Section	2016–2017
Panelist, American Accounting Association Annual Conference. “Government and Nonprofit Accounting Research Opportunities: Lemons v. Lemonade.” Chicago, IL	2015
Panelist, American Accounting Association Annual Conference. “Using Case and Other Interactive Methods to Teach Government and Nonprofit Accounting.” Chicago, IL	2015
Mid-Year Meeting Program Coordinator, American Accounting Association Government and Nonprofit Section	2015–2016
Accounting Standards Committee Chair, American Accounting Association Government and Nonprofit Section	2014–2015, 2013–14
Education Program Chair, American Accounting Association Government and Nonprofit Section	2011–12 and 2012–13

Accounting Standards Sub-Committee Member (with A. Styles and R. Eger), American Accounting Association Government and Nonprofit Section, participated in the preparation of a comment letter to the Governmental Accounting Standards Board (GASB) regarding its Preliminary Views on Economic Condition Reporting: Financial Projections and participated in the hearing preparation of the sub-committee chairperson's testimony before the GASB	2011–2012
Reviewer, American Accounting Association Annual Conference submissions	2017, 2014
Reviewer, American Accounting Association Government and Nonprofit Section Meeting submissions	2020, 2019, 2018, 2016, 2015, 2014, 2013, 2012 and 2011
Discussant, Journal of Business Ethics Symposium	2017
Discussant, American Accounting Association (AAA) Government and Nonprofit (GNP) Section Meetings	2018, 2016, 2014, 2013 and 2012
Discussant, American Accounting Association (AAA) Annual Meeting	2018, 2017, 2016, and 2014
Moderator, American Accounting Association (AAA) Government and Nonprofit (GNP) Section Meeting	2017
Moderator, American Accounting Association (AAA) Annual Conference	2016
Moderator, Association for Research on Nonprofit Organizations and Voluntary Action Meeting	2012
Ad-Hoc Reviewer, <i>Contemporary Accounting Research, Journal of Business Ethics, Issues in Accounting Education, Journal of Governmental and Nonprofit Accounting, Journal of Emerging Technologies in Accounting, Journal of Public Budgeting, Accounting & Financial Management, Advances in Accounting, Nonprofit and Voluntary Sector Quarterly, Journal of Public Affairs Education, Journal of Accounting Education, Advances in Accounting, and Advances in Behavioral Accounting Research</i>	2008–present
Presenter, American Accounting Association Annual Conference Continuing Professional Education (CPE) Workshop. "The Governmental and Nonprofit Accounting Classroom: Inspiring Future Public Servants." Denver, CO	2011
Presenter (with T. D. West), American Accounting Association Annual Conference Continuing Professional Education (CPE) Workshop. "Competing on Analytics: Developing Accounting Models in the Classroom." Anaheim, CA	2008
Service: Government Finance Officers Association (GFOA) Task Force on Rethinking Budgeting, Academic Advisor	2020–present
Presenter, Tennessee Society of CPAs GNP Conference. "FASB Update." Brentwood, TN	2020
Reviewer, University of Tennessee County Technical Assistance Service (CTAS). Certified County Finance Officer Program Training Manuals	2019–present
Financial Accounting Standards Board (FASB) Not-for-Profit Advisory Committee (NAC)	2018–present
Member, XBRL US State and Local Government Disclosure Modernization Working Group	2018–present
Prepared comment letter to the Securities and Exchange Commission (SEC) regarding the need for XBRL in municipal securities filing (with S. N. Sohl, J. Reck, Y. Newman, and N. M. Snow)	2018
Presenter, Southwest/Southeastern Intergovernmental Audit Forum/Midwestern Intergovernmental Audit Forum. "Unconscious Bias and Ethics in Governmental Decision-Making." Austin, TX	2019
Presenter (with J. Durham), Association of Government Accountants (AGA) Nashville Chapter Winter Seminar. "Cognitive Decision-Making Biases and Professional Skepticism." Nashville, TN	2019

Service:
External to the
Profession &
Standard Setting

	Presenter, Mid-America Intergovernmental Audit Forum/Midwestern Intergovernmental Audit Forum. 2018. "Unconscious Bias and Ethics in Governmental Decision-Making." Overland Park, KS	2018
	Presenter (with J. Lager), Government Finance Officers Association (GFOA) Annual Conference. "Ethics in a Changing World." St. Louis, MO	2018
	Panelist, Association of Government Accountants (AGA) Nashville Chapter Luncheon. Nashville, TN	2017
	Presenter (with S. Sohl), Illinois Financial Forecast Forum. "Doing a 180 from the 180 Reporting Rule." Lombard, IL	2016
	Presenter, Illinois Government Finance Officers Association (IGFOA). "Rational Decision-Making for Local Government Finance Managers." Springfield, IL	2015
Service: Internal	Middle Tennessee State University	
	Department of Accounting, Jacobs Chair of Excellence Search Committee	2020–present
	Department of Accounting Intermediate Readiness Committee Chair	2020–present
	Department of Accounting Undergraduate Curriculum Committee	2020–present
	College of Business Faculty Development Committee	2020–present
	Campus Reads Committee	2020–present
	Jones College of Business Graduate Curriculum Committee	2018–2020
	Department of Accounting Graduate Curriculum and Assessment Committee	2017–2020
	Northern Illinois University	
	Center for Non-Governmental Organization Leadership and Development (NGOLD) Advisory (Executive) Committee	2016–2017
	School of Public and Global Affairs (SPGA) Interdisciplinary PhD in Public Affairs Working Group	2014–2017
	Center for Non-Governmental Organization Leadership and Development (NGOLD) Committee of the Whole	2014–2017
	Hearing Panel	2015–2016
	Department of Accountancy Assurance of Learning Committee Chair	2015–2017
	Department of Accountancy Assurance of Learning Committee	2011–2015
	Department of Accountancy Authorized Reviewer for IRB Applications	2015–2017
	College of Business Assurance of Learning Committee	2015–2016
College of Business and Department of Accountancy Research Committees	2012–2014	
Department of Accountancy Curriculum Committee	2010–2012, 2014–2015	
Memberships:	<ul style="list-style-type: none"> • American Accounting Association – Government and Nonprofit Accounting Section • Government Finance Officers Association • Association of Government Accountants • Institute of Management Accountants • American Institute of Certified Public Accountants • Tennessee Society of Certified Public Accountants 	