

**Tim V. Eaton**  
**Professor of Accountancy, Miami University**  
**(December 2020)**

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**Refereed Publications (50+)**

- An Introduction to Alteryx: A powerful new data wrangling tool for accountants.  
(with James Zhang and Snigdha Porwal). Accepted-Forthcoming December 2020.  
*Journal of Accountancy*.
- 10 Tips for New Accounting Professionals in the Pandemic Environment” (with Jake Swyers)  
Accepted-Forthcoming. December 2020. *New Accountant*.
- Accounting and Cybersecurity Risk Management. (with Jon Grenier and David Layman).  
Fall, 2019. *Current Issues in Auditing (AAA sectional journal)*.
- Trade Liberalization and Conditional Accounting Conservatism: Evidence From Import  
Competition. (with Qing Burke). October, 2019.  
Forthcoming. *Review of Quantitative Finance and Accounting*.
- Deterring Unethical Behavior in Online Labor Markets (with Drew Reffett, Jon Grenier, Billy  
Brink). April, 2019. *Journal of Business Ethics*.
- Data Visualization: An Introduction to Tableau for Accountants (with Michael Baader)  
June, 2018: *The CPA Journal*. (Accepted May 2018)
- An Empirical Examination of Mark-to-Market Accounting For Corporate Pension Plans (with  
Qing Burke and Po-Chang Chen). 2017. *Journal of Accounting & Public Policy*
- Alibaba: Initial Public Offering (with Qing Burke). 2016. *Issues in Accounting Education*.
- Working toward achieving significant representation: Changed in diversity and implications in the  
accounting and auditing profession. (with Madeline DeFilipo). 2016.  
*Journal of Diversity Management*.
- A Criminological Profile of White Collar Crime (with Sam Korach, E & Y Undergraduate  
Scholar). January. 2016. *Journal of Applied Business Research*.
- Marking Pensions to Market: What Are the Implications? (with Po-Chang Chen, Qing Burke).  
2015. (May) *CPA Journal*.
- Where to Retire? The Tax Implications of Geography in Retirement” (with Brianne Kellner).  
2015. *Journal of Business & Economics Research*.
- Institutional Investors and Corporate Pension Transparency (with John Nofsinger and Abhi  
Varma ). 2014. *Financial Management*.
- An Experimental Investigation of the Underreporting of Time (with Drew Reffett).

2014. *Journal of Managerial Issues*.

Improving Undergraduate Learning for Employability Through International Exposure (with Andrew Kleshinski) *American Journal of Business Education*. V. 7, Issue 1, 2014.

What you need to know before working overseas: Top 5 Considerations for U.S. Expatriates (with Andrew Kleshinski). *New Accountant*. November, 2013.

Other Comprehensive Income: FASB Changes the Presentation (with Kathryn Easterday and Mike Rhodes). *CPA Journal*. March, 2013.

Double (Accounting) Standards? A Comparison of Public and Private Sector Defined Benefit Pension Plans (with Kathryn Easterday). *Journal of Public Budgeting, Accounting & Financial Management*. Issue. 2 Volume 25. 2012.

Defined Benefit Plans: Understanding Public and Private Sector Differences (with Kathryn Easterday) *CPA Journal*. September 2012.

Motivating Students to Prepare for Class and Engage in Discussion Using the Hot Seat. (with Pete Brewer and Kathleen Bentley). November 2010. *Journal of Accounting Education*.

A Perfect Storm for Pensions: The Funding of Defined Benefit Pension Plans (with Kathryn Easterday). March, 2010. *The CPA Journal*.

Underwater Stock: What are Your Options? (with Ryan Patterson). 2010. *The CPA Journal*.

Accounting Faculty Job Search in a Seller's Market. (with Steve Hunt and Alan Reinstein). 2009. *Issues in Accounting Education*.

An Empirical Examination of Whistleblowing Policies and Mechanisms at Universities (with Mike Akers). 2009. *Journal of Forensic Accounting*.

Funding Levels and Gender in Public Pension Plans (with John Nofsinger). Summer, 2008. *Public Budgeting & Finance*.

A Research Note of the Effect of Target Focus on the Use of Financial and Nonfinancial Measures in Balanced Scorecard Performance Evaluations (with Kip Krumwiede and Monte Swain). 2008, *Advances in Behavioral Research in Accounting*.

Whistleblowing: A Review of Previous Research and Suggestions for Best Practices Utilizing Previous Research (with Wade Webber). June, 2008. *Journal of Forensic Accounting*.

Fighting Fraud: Best Practices from Law Enforcement (with Suzy Wolford), 2007, *Internal Auditing*.

Disclosure and the Cost of Equity in International Cross-Listing (with John Nofsinger and Dan Weaver). 2007, *Review of Quantitative Finance and Accounting*.

Whistleblowing and Good Governance (with Mike Akers). June, 2007. *The CPA Journal*.

The Coming Accounting Crisis (solo-authored). May, 2007. *Journal of College Teaching and Learning*

No Longer an "Option". (with Brian Prucyk). April, 2005. *Journal of Accountancy*.

The Effect of Financial Constraints and Political Pressure on the Management of Public Pension

- Plans (with John Nofsinger). Summer, 2004. *Journal of Accounting and Public Policy*.
- Measuring and Changing the Values of Accounting Students (with Don Giacomino, Mike Akers). April, 2004. *Journal of College Teaching and Learning*.
- Managers' Incentives to Manipulate Earnings in Control Contests: An Examination of How Corporate Governance and Market Mechanisms Mitigate Earnings Management (with Sarah Peck and Joy Begley). Fall, 2003. *Journal of Forensic Accounting*.
- The Personal Values of Accounting Alumni. (with Don Giacomino). Fall, 2003. *Journal of Managerial Issues*.
- Forums for Accounting Information Systems Scholars (with Lloyd Doney). 2003. *The Review Of Business Information Systems*.
- An Empirical Examination of the Underreporting of Chargeable Time (with Mike Akers). Spring, 2003. *Journal of Managerial Issues*.
- Job Search and Selection By Academic Accountants: New and Relocating Faculty (with Steve Hunt). 2002. *Journal of Accounting Education*.
- An Examination of ERR and Asset Allocation in Public Pension Plans (with John Nofsinger). *Financial Accountability and Management*. May 2001.
- An Examination of Personal Values: Differences Between Accounting Students and Managers and Differences Between Genders (with Don Giacomino). May 2001. *Teaching Business Ethics*.
- An Ex Ante Test of the Jenkins Committee Disclosure Recommendations (with Keith Stanga). 2000. *Advances in Accounting*.
- The New and Relocating Finance Faculty Market: Factors Affecting Job Selection (with John Nofsinger) 2000-Special Issue. *Financial Practice and Education*.
- Personal Values of Business Students: Differences by Gender and Discipline (with Don Giacomino). 2000. *Research on Accounting Ethics*.
- Stock Options: Repricing Issues (with Jim Trebby). December 2000. *National Public Accountant*.
- Underreporting Chargeable Time (with Mike Akers). Winter 1999. *The Journal of Applied Business Research*.
- Form Over Substance? The SEC's Application of APB 29 (with J. Robert Routt, Controller, E.W. Scripps) Winter 1999. *The Journal of Corporate Accounting and Finance*.
- The Financial, Tax and Behavioral Implications of Performance Based Compensation (with Jim Trebby) Summer 1999. *The Journal of Strategic Performance Measurement*.
- The Determinants of the Deferred Tax Valuation Allowance Account Under SFAS 109 (with Bruce Behn and Jan Williams). March, 1998. *Accounting Horizons*.
- A Judgment Model for Valuing Deferred Tax Assets Under SFAS 109 (with Jan Williams). March, 1998. *Management Accounting*.
- Disclosing Managerial Information: The Jenkins Committee Disclosure Recommendations (with

Harold Roth). January, 1998. *Journal of Cost Management*.

A Test of User Satisfaction with a Computerized Accounting System (with Keith Stanga).  
Spring, 1998, *Journal of Computer Information Systems*.

### **Research In Progress**

The Impact of Human Rights Reporting and Presentation Formats on Nonprofessional Investors' Perceptions and Investment Decisions (with Karen DeMyst and Billy Brink)  
2019 United Nations *Interdisciplinary Research Workshop on Business and Human Rights*.  
Under Revise and Resubmit, *Current Perspectives in Accounting*.

Accounting for Human Rights: Should Your Company Care? ", Under review at the *CPA Journal*.

Overinvestment and Leases (with Matt Wieland, Jim Wahlen, Craig Nichols)  
Submitted. Under review at Journal of Financial Reporting.  
(several conferences/University workshops).

BlockChains vs. Cryptocurrencies. Practitioner project working on with current Miami student.  
(Greg Hulse). Likely submission to one of the top 2 practitioner accounting journals.

Other projects at early stages of development.

### **Presentations (recent)**

2019. The Impact of Human Rights Reporting and Presentation Formats on Nonprofessional Investors' Perceptions and Investment Decisions  
November 2019 United Nations *Interdisciplinary Research Workshop on Business and Human Rights*.

2019. Overinvestment and Leases. Paper presented at several workshops by co-authors.  
2019. University of Mississippi (J. Wahlen)  
2018. Penn State (J. Wahlen)  
2017 Farmer School of Business (I presented with M. Wieland)  
2017 Yale Research Conference (J. Wahlen)  
2017 AAA annual meeting- San Diego (M. Wieland)

2018 (August and November) Co-lead two FSB Teaching Effectiveness workshops.

2018. The Need for Accountability: Human Rights Accounting (FSB workshop).

2017 Invited panel speaker –AAA (Miami Florida)

Deterring Unethical Behavior in Online Labor Markets.  
2016. Farmer School of Business Research.

An Empirical Examination of Mark-to-Market Accounting For Corporate Pension Plans. 2015  
Ohio AAA mid-year meeting. *Cleveland, May 2015*.

A Criminological Profile of White Collar Crime (with Sam Korach, E & Y Undergraduate Scholar). JFIA Mid-Year Meeting. (AAA Sectional) *San Antonio, March 2014*.

Institutional Investors and Corporate Pension Transparency, 2012 *Midwest AAA Meeting, St. Louis October, 2012*.

An Experimental Investigation of the Underreporting of Time (with Drew Reffett). *2011 ABO Meeting. Kansas City, Mo. October, 2011.*

Double (Accounting) Standards? A Comparison of Public and Private Sector Defined Benefit Pension Plans (with Kathryn Easterday). *Presented Ohio AAA meeting, May 2010. And 50<sup>th</sup> anniversary Midwest AAA meeting, October, 2010.*

The Effect of Time Reporting Delay on Time Reporting Behavior. 2010 ABO Meeting. Denver Co And 50<sup>th</sup> anniversary Midwest AAA meeting, October, 2010.

IFRS presentation at Ernst and Young Faculty Development (Cleveland) and American Accounting Association annual meeting, New York City. June, 2010 and August, 2010.

## **Work Experience**

### **2005-Present**

*(2015-Present) Professor of Accountancy, Miami University*  
*(2005-2014) Associate Professor of Accountancy, Miami University*  
Classes Taught: Intermediate Accounting, Financial Accounting Research (Graduate and Undergraduate), Applied Accounting Research  
Teaching Evaluations: Excellent

### **2001-2005**

*Associate Professor of Accounting, Marquette University*  
Classes Taught: Accounting Theory (Graduate), Intermediate Accounting, Advanced Accounting  
Teaching Evaluations: Excellent

### **1996-2001**

*Assistant Professor of Accounting, Marquette University*

### **1992-1996**

*Graduate Teaching Associate, The University of Tennessee*  
Classes Taught: Corporate Financial Reporting, Intermediate Accounting, Principles of Financial Accounting, Principles of Managerial Accounting

## **Professional Certification**

Certified Public Accountant –Wisconsin. (Active, License to Practice #19302)

## **Education**

Ph.D. in Business Administration, The University of Tennessee  
Major Area: Accounting, Minor Area: Cognitive Psychology  
M.Acc., The University of Tennessee (4.0 GPA)  
BBA (3.9 GPA), Major: Accounting, Northeast Louisiana University

## **Service and Outside Activities**

### *Miami University*

FSB, P&T Divisional Committee, 2016-2019  
FSB, Core Integration Committee, 2019-2020  
Accounting Chair, Teaching Effectiveness Committee, 2018-2019  
Accounting Chair, External Relations Committee, 2019-2020  
Accounting Member Personnel Committee, 2012-2020  
FSB, Committee to Evaluate Administrators, 2015-2018  
AAA Pathways Commission, subcommittee on Teaching Excellence, 2013-2015 (national)  
Miami TAG Representative, State of Ohio, 2014-2015 (state)  
National Co-Chair, Deloitte & Touche, Trueblood Committee 2009-2010  
Ernst & Young, Academic Resource Center, 2008-2009

Alumni Teaching Scholar, 2006-2007  
 Miami University, Strategic Planning Committee 2011-2014  
 Faculty Advisor, PWC Case Competition, 2005-2017  
 Deloitte, Trueblood National Committee Chairman, 2009-2010  
 Deloitte, Trueblood National Committee 2008-2009  
 Faculty Advisor, Deloitte and Touche Case Competition, Spring 2006, 2007  
 Strategic Planning Committee 2007-2012  
 Chair, Faculty Development Committee 2007-2014  
 FSB, Diversity Committee, 2016-2017  
 FSB, Undergraduate Committee, 2009-2015  
 Scholarship and Awards Committee, 2005-2007  
 Academic Advisor, 2005-present  
 PWC Faculty Symposium, 2010, 2011, 2015, 2016, 2017, 2018, 2019  
*Marquette University/Milwaukee Community*  
 College of Business Executive Council, 2004  
 Promotion and Tenure Committee, 2004  
 Faculty Senate, 2004  
 Strategic Planning Committee, College of Business, 2002-2004

### Other Professional Activities

Academic Reviewer: *Journal of Accounting and Public Policy, Current Issues in Auditing, Journal of Accounting Education, Journal of Forensic Accounting, Global Perspectives on Accounting, Journal of Business and Economics, Advances in Accounting, Accounting Education: An International Journal, Financial Accountability & Management, Journal of Managerial Issues, Managerial Auditing Journal, Public Budgeting & Finance*, Various Conferences.  
 E & Y, Academic Resource Center, Faculty Fellow, 2008-2009  
 CPA Exam Mentor (Financial Accounting and Reporting).  
     2012, 2009, 2008 and 2007 (Reviewer)  
     New York. 2004  
     Chicago. 2002.  
     Albuquerque. 2002.  
     New Orleans. 2001.  
 PWC University, 2005 and 2006 (Princeton)  
 Board of Directors, Institute of Management Accountants (1997-2001)  
 Expert Witness (Financial Reporting), Mingo & Yankala (1999, 2000)

### Honors

Editorial Board, 2017-2020, *Journal of Accounting Education*  
 2018, 2010, Richard T. Farmer Teaching Excellence Award  
 2017 Invited to be a panel speaker at the SEAAA as an expert "Teacher-Scholar"  
 2015 Invited to be a panel speaker at the Ohio AAA as a "Master Teacher"  
 2011-2017, 2019 Ernst & Young Teaching Scholar  
 2010-2019, Commendation, Miami University, CELT Top 100 Faculty  
 2008, Winner of *The CPA Journal's* 2007 Max Block Award for most outstanding article in the category of Policy Analysis for "Whistleblowing and Good Governance: Policies for Universities, Government Entities, and Nonprofit Organizations."  
 2008, 2014 Recipient of Farmer School Summer Research Grant  
 2006-2007, Alumni Teaching Scholar  
 2005, *Journal of Accountancy* Citation of Excellence for:  
     No Longer an "Option" (with Brian Prucyk), April, 2005. *JOA*.  
 2005, 2003 Who's Who in Business Education  
 ANBAR Citation of Excellence for: The Determinants of the Deferred Tax Valuation Allowance Account Under SFAS 109 (with Bruce Behn and Jan Williams). March, 1998.  
*Accounting Horizons*.  
 1999 Arthur Andersen Alumni Research Award, Marquette University

Institute of Management Accountants - Best Manuscript Award 1999 and 1998, Milwaukee  
Chapter  
Deloitte & Touche Doctoral Fellowship, 1992-1996  
Beta Gamma Sigma Outstanding Graduating Senior  
Louisiana Society of CPAs Top Accounting Graduate