PATRICIA SUE WALL

Department of Accounting Box 50 Murfreesboro, Tennessee 37132 (615) 898-2039 Patricia.Wall@mtsu.edu 7117 Poplar Creek Trace Nashville, Tennessee 37221 (615) 662–8358 patwall@comcast.net

EDUCATION

May 2004 Ed.D. Tennessee State University Nashville, Tennessee August 1987 M.B.A. University of Tennessee at Chattanooga Chattanooga, Tennessee June 1985 B.S. (Honors) Accounting University of Tennessee Knoxville, Tennessee June 1979 J.D. University of Tennessee College of Law Knoxville, Tennessee June 1975 B.A. (High Honors) Biology University of Tennessee Knoxville, Tennessee

PROFESSIONAL/NON-DEGREE

October 1996

Administrative Law: National Judicial College
Reno, Nevada

1991–1992;
2005-2006

Summer 1987

College of Trial Advocacy
Continuing Legal Education Program
University of Tennessee College of Law
Knoxville, Tennessee

PROFESSIONAL CERTIFICATION

Licensed to practice law in New York, since 1988 Licensed to practice law in Tennessee, since 1979 Certified Public Accountant Certificate in Alabama, August 1992 Certified Public Accountant License in Tennessee, September 1992

HONORS AND AWARDS

University of Alabama in Huntsville Research Institute Mini-Grants, Fall 1989, Spring 1991 Graduated with Honors, University of Tennessee, 1985 Graduated with High Honors, University of Tennessee, 1975 Phi Kappa Phi (National Honor Society), since 1975 Alpha Lambda Delta Senior Citation, 1975 Alpha Lambda Delta (National Honor Society), since 1971 Roddy Academic Scholarship, 1971 Early admission student to University of Tennessee, 1971

EXPERIENCE

August 2003– Assistant Professor (tenured and promoted to Associate Professor effective Fall 2009)

Present Department of Accounting

Jennings Jones College of Business Middle Tennessee State University

Murfreesboro, Tennessee

Teach Legal Environment of Business and Principles of Accounting; Unfair Trade Practices and Consumer Protection; conduct research; present and publish findings.

January 1999– Staff Attorney

August 2003 Tennessee Department of Safety

Nashville, Tennessee

Represented Department in forfeiture hearings for drug trafficking and driving on revoked

licenses; assisted legal director in providing legal advice to agency.

March 1998– General Counsel

January 1999 Tennessee Department of Labor

Nashville, Tennessee

Represented Department in court and before Tennessee Occupational Safety and Health Commission; provided legal advice to Commissioner and senior staff; supervised legal

staff; drafted legislation.

November 1995 – Director of Legal Services

March 1998 Tennessee Department of Employment Security

Nashville, Tennessee

Represented Department in court and provided legal advice to Commissioner and senior staff; supervised legal staff; drafted legislation. Served on Publication Committee of

National Association of Unemployment Insurance Appellate Boards.

February 1995 – Director of Appeals Operations

October 1995 Tennessee Department of Employment Security

Nashville, Tennessee

Supervised 19 hearing officers and 28 support staff for the Appeals Tribunal and Board of

Review.

January 1993– Staff Attorney, Securities Division

February 1995 Tennessee Department of Commerce and Insurance

Nashville, Tennessee

Conducted investigations and prepared documents relating to securities regulation. Served on Enforcement Publications Committee of the North American Securities Administrators' Association, where helped revise NASAA *Enforcement Manual*, and on Bank Policy Issues

Committee.

August 1993– Instructor (Part-time)
May 1998 School of Business

Belmont University Nashville, Tennessee Taught Business Law.

September 1989– Assistant Professor of Accounting and Business Legal Studies

January 1993 Department of Accounting and Business Legal Studies

College of Administrative Science University of Alabama in Huntsville

Huntsville, Alabama

Taught Principles of Accounting; Legal Environment of Business; Business Law for

Accountants; Individual Income Tax.

September 1988– Assistant Professor of Business Law and Paralegal Studies

August 1989 Division of Social Sciences

St. Vincent's College St. John's University New York, New York

Taught Legal Environment of Business; Research and Writing for Paralegals; Estates,

Wills, and Trusts; Principles of Accounting.

September 1988– Instructor (Part-time)

October 1988 Becker CPA Review New York, New York

Taught Business Law.

September 1987– Assistant Professor

June 1988 Department of Accounting and Business Law

Hofstra University Hempstead, New York

Taught Introductory Accounting (Fall 1987: part-time; Spring 1988: full-time.)

January 1984– Appeals Referee (Hearing Officer)

June 1987 Tennessee Department of Employment Security

Conducted 120–140 administrative hearings per month throughout the state.

January 1987– Instructor (Part-time)

March 1987 State Technical Institute at Knoxville

Knoxville, Tennessee Taught Business Law.

April 1984– Law Clerk

February 1985 Jerry Summers, P.C.

Chattanooga, Tennessee

Did research and summarized depositions on million-dollar labor relations case.

October 1983- Candidate

December 1983 U.S. Marine Corps Judge Advocate Program

Quantico, Virginia

Honorably discharged after completing Officers Candidate School.

December 1981 – Assistant District Attorney

October 1983 Fourteenth Judicial District

Union City, Tennessee

Tried cases in Chancery, Circuit, and Juvenile Courts. Cooperated with Tennessee Department of Human Services in running a cost-effective child-support enforcement

program.

November 1979– Attorney in private practice December 1981 Knoxville, Tennessee

Handled mainly divorce and domestic relations cases.

January 1979– Student Attorney
June 1979 Legal Clinic

University of Tennessee College of Law

Knoxville, Tennessee

Handled criminal investigations and preliminary hearings.

PUBLICATIONS

Patricia S. Wall and Kelly Williams, "Reasonable Accommodations for New Mothers in the Workplace after *Young*, "Tennessee CPA Journal, forthcoming Jan/Feb, 2018.

Patricia S. Wall and Lee Sarver, "Changing Legal and Ethical Concerns with the Broker/Advisor-Investor Relationship," *Tennessee CPA Journal*, 2017, March/April, 12-13.

Patricia S. Wall, "ElderCare and Conservatorship: An Expanding Area of Practice for Accountants," *Tennessee CPA Journal*. 2016.

Patricia S. Wall and Lee Sarver, "Casualties of Educational Inflation," Global Education Journal, 2015.

Patricia S. Wall and Lee Sarver, "Liability of College Faculty and Administrators," *AABRI Research in Higher Education Journal*, 2014, 1-9.

Patricia S. Wall and Lee Sarver, "Second Amendment and Business Owners: Chicken or Egg?," *Business Journal for Entrepreneurs*, 2014, Issue 3, 132-139.

Patricia S. Wall, "The Backyard Hybridizer's Guide to Protecting Biotech Innovations After Bowman v. Monsanto: Legal and Ethical Concerns," *Ethics and Critical Thinking Journal*, 2013, 124-131.

Patricia S. Wall, and Lee Sarver, "Federal Forfeiture of Real Estate in Practice: A New Form of Eminent Domain?" *Real Estate Issues*, Fall 2012, Vol. 37, Number 2 & 3, 15.

Patricia S. Wall and Lee Sarver, "Is It an Insurable Interest or Gambling?," *International Journal of Business Disciplines*, Spring 2012, Volume 23, number 1, 7-13.

Patricia S. Wall and Lee Sarver, "Hedonic Damages: Legal Review and Economic Issues," *Journal of Business and Economic Perspectives*," 2011, 117-125.

Patricia S. Wall and Robert Colvard, "Accounting for Misconduct: Post Employment Benefits under SFAS," *CPA Journal*, 2010, 40–43.

Patricia S. Wall and Lee Sarver, "Are Condos Securities? How to Determine When You Have A Security," *Real Estate Issues*, 2010, 35 (2), 48–52.

Patricia S. Wall and Lee Sarver, "An Accountant's Guide to Hedonic Damages, "New Accountant, 2010, 736,10–12.

Patricia S. Wall and Alfred Smith, "Boynton Cab Revisited: What Ain't Misbehavin' for Unemployment Insurance Purposes," *Tennessee Bar Journal*, Feb.2010, Vol. 46, 2, 12–23.

Patricia S. Wall and Lee Sarver, "Market Value Accounting: Using the CAPM and the APT to Determine Values," *Business Journal for Entrepreneurs*, 2010, (3).

Patricia S. Wall and Lee Sarver, "Ethical and Legal Considerations for Disclosure in Banking," *Ethics and Critical Thinking Journal*, Volume 2009, Issue 2, 81–94.

Patricia S. Wall and Lee Sarver, "An Accountant's Guide to Hedonic Damages," *New Accountant*, Feb. 2010, Issue 736.

Charlie Kile and Patricia S. Wall, "States Bite Into Broken Gift Cards," Journal of Accountancy, Dec. 2008.

Patricia S. Wall, "Worker's Compensation Gone Awry," Tennessee Bar Journal, Nov/Dec. 2008.

Patricia S. Wall, "The Tenure System: An Overview and Update," *Global Education Journal*, 2008, Issue 1, 144–152.

Patricia S. Wall and Sandra S. Benson, "An Accountant's Guide to Legal Quagmires," *Tennessee CPA Journal*, 52 (10), 26–28.

Sandra S. Benson, Patricia S. Wall, and Betty S. Harper, "Recognizing a Litigious Reality: Safeguarding Against Unfair Competition and Tortuous Interference," *The CPA Journal* (November 2007), 56–66.

Patricia S. Wall, "Unintentional Redlining? Zoning Ordinances and the Living Wage," *Real Estate Issues*, (October 2007), 19–23.

Patricia S. Wall and Lee Sarver, "An Entrepreneur Guide to Calculating Damages and the Use of Expert Witnesses," *Business Journal for Entrepreneurs*, Volume 2007, Issue 3, 33–41.

Lee Sarver and Patricia S. Wall, "Ethical Considerations Involved in LBOs: Protection of Shareholders' Interests," *Ethics and Critical Thinking Journal*, Volume 2007, Issue 3, 100–108.

Patricia S. Wall, "Guide to the Ethics of Ex Parte Communications," August 3, 2007, in *Journal of Business Ethics*, August 3, 2007, available at http://dx.doi.org/10.1007/s10551-007-9527-9

Patricia S. Wall, "A Look at *Grutter v. Bollinger* and Factors Influencing Probability of Graduation from Four-Year Institutions," *Business Education Digest*, XVI, May 2007, 81–97.

Patricia S. Wall, "The Future of E-Commerce Tax Liability," *Tax Adviser*, Dec. 2006, 705–707 (reprinted in *AICPA CPA Insider*, Dec. 4, 2006).

Patricia S. Wall, "New Ways to Cook the Books: Recent Accounting Disasters," *Journal of Business and Economic Perspectives*, Vol. XXXII, Number 2, Fall/Winter 2006, 233–241.

Patricia S. Wall and Lara Womack, "Employment Law Update," *Journal of Applied Business Research*, Vol. 22, Number 2, Second Quarter 2006, 73–78.

Patricia S. Wall, "Caveat Emptor: All Cruise Ships Are Not Created Equal for American with Disabilities," *International Journal of Business Disciplines*, Vol. 15, No. 2, Fall 2005, 15–21.

Lee Sarver and Patricia S. Wall, "Cash Flows and Accounting Statements: A Tutorial," *Business Journal for Entrepreneurs*, 2004, Issue 3, 21–32.

Patricia S. Wall, "Know Your Rights: What is an 'Educational Record' under FERPA?" *New Accountant*, April 2004, 9–13.

Patricia S. Wall and Lee Sarver, "Disabled Student Access in an Era of Technology," *The Internet and Higher Education*, v6, Issue 3, September 2003, 277–284.

Patricia S. Wall and Lee Sarver, "Section 529 Prepaid Tuition and Savings Plans," *National Public Accountant*, November, 2001, 12–15.

Patricia S. Wall and Lee Sarver, "Asset Forfeiture in Practice: Legislative Reform and Financial Considerations," *Tennessee Bar Journal*, April 2001, 24–33.

Patricia S. Wall and Billy J. Stokes, "Unemployment Compensation: Survey and Update," *Labor Law Journal*, September 1996, 602–612.

Patricia Wall and Lee Sarver, "Are EARs Securities?," Enforcement Law Reporter, Vol. 2 (1994), 229–237.

Patricia S. Wall and Lee Sarver, "Appraiser's Liability: An Overview," *National Public Accountant*, Vol. 37, No. 12 (December 1992), 42–46.

Patricia S. Wall, "Drug Testing in the Workplace: An Update," *Journal of Applied Business Research*, Vol. 8, No. 2 (Spring 1992), 127–132.

Patricia S. Wall, "What's Cheating? Determining Liability for Tax Fraud under *Internal Revenue Code* Section 6653(b) after *Parks*," *National Public Accountant*, Vol. 37, No. 1 (January 1992), 38–41.

Patricia S. Wall and Lee Sarver, "International Accounting Practice and 1992: Challenges Posed by Heterogenous Legal Environments," Matthew Bender Accounting Workbook Series: *Practice Update* (October 1991), 4–8.

Patricia S. Wall and Eddy Burks, "A Survey of Forensic Accounting and Information Management: Accounting Professionals Aid Attorneys," Matthew Bender Accounting Workbook Series: *Practice Update* (June 1991), 1–5.

Patricia S. Wall and Lee Sarver, "International Transactions and 1992: Challenges Posed by Heterogenous Legal Environments," *American Business Review*, Vol. 9, No. 2 (June 1991), 21–30.

Patricia S. Wall and Lee Sarver, "Stockbroker's Fiduciary Duty to Investors: How to Have Your Cake and Eat It, Too," *Journal of Business and Economic Perspectives*, Vol. 17, No. 1 (Spring 1991), 66–73.

Patricia S. Wall and Lee Sarver, "The Acquisition of Electronic Data Systems by General Motors," *Detroit Business Journal*, Vol. 4, No. 1 (Spring 1991), 7–16.

Patricia S. Wall, "A Survey of Employment Security Laws: Determining Eligibility for Unemployment Compensation Benefits," *Labor Law Journal* (March 1991), 179–185.

Robert H. Faley, Lawrence S. Kleiman, and Patricia S. Wall, "Drug Testing in the Workplace: Legal and Technical Issues," *Journal of Business and Psychology*, Vol. 3, No. 2 (Winter 1988), 154–185.

Patricia S. Wall and Lee Sarver, "The Use of Lot Sizing in MRP: A Survey of Techniques," *Proceedings* of the Southeast Region, Decision Science Institute, 1991, 336.

Patricia S. Wall and Lee Sarver, "Stockbroker's Fiduciary Duty to Investors: How to Have Your Cake and Eat It, Too," *Proceedings* of the Rocky Mountain Business Law Association, 1990.

PRESENTATIONS AT PROFESSIONAL MEETINGS

Patricia S. Wall and Lee Sarver, "Predators of the Elderly," Academic and Business Research Institute, Asheville, North Carolina, March 2017.

Patricia S. Wall and Lee Sarver, "Changing Legal and Ethical Concerns within the Broker/Advisor-Investor Relationship," Allied Academies International Conference, Las Vegas, Nevada, October 2016.

Patricia S. Wall, "Guardianship: A Judicial Kidnaping?" Academic of Legal Studies in Business, Philadelphia, Pennsylvania, August 2015.

Patricia S. Wall and Lee Sarver, "Casualty of Educational Inflation/529 Plans," Midwest Academy of legal Studies in Business, Chicago, Illinois, 2015.

Patricia S. Wall and Lee Sarver, "Demands Facing Higher Education," Academic and Business Research Institute, Orlando, Florida, 2015.

Patricia S. Wall and Lee Sarver, "Second Amendment and Business owners: Chicken or Egg?" Midwest Academy of Legal Studies in Business, Chicago, Illinois, March 2014.

Patricia S. Wall and Lee Sarver, "Professor and School Administration Accountability," Academic and Business Research Institute, Orlando, Florida, 2014.

Patricia S. Wall, "Warrantless Searches and the Fourth Amendment, Midwest Academy of Legal Studies in Business, Chicago, Illinois, 2013.

Patricia S. Wall and Lee Sarver, "Federal Forfeiture of Real Estate in Practice: A New Form of Eminent Domain?" Midwest Academy of Legal Studies in Business, Chicago, Illinois, March 2012.

Patricia S. Wall, "Legal and Ethical Concerns of the Broker-Dealer-Investment Relationship, Academy of Legal Studies in Business, Kansas City, Kansas, August 2012.

Patricia S. Wall and Lee Sarver, "Is it an Insurable Interest or Is It Gambling?" Midwest Academy of Legal Studies in Business, Chicago, Illinois, March 2011.

Patricia S. Wall, "The Backyard Hybridizer's Guide to Protecting Biotech Innovations." Academy of Legal Studies in Business, New Orleans, Louisiana, August 2011.

Patricia S. Wall and Lee Sarver, "Are Condos Securities," Midwest Academy of Legal Studies in Business, Chicago, Illinois, March 2010.

Patricia S. Wall, "Take this Job and Shove It: What's Quitting for Good Cause Connected with Work for Unemployment Insurance Purposes?" Academy of Legal Studies in Business, Richmond Virginia, August 2010.

Patricia S. Wall and Alfred Smith, "Boynton Cab Revisited: What's Misconduct for Unemployment Insurance Purposes," Academy of Legal Studies in Business, Denver, Colorado, August 2009.

Patricia S. Wall and Lee Sarver, "A Quagmire of Regulatory Compliance for Banks," Midwest Academy of Legal Studies, Chicago, March 2009.

Patricia S. Wall, "A Manager's Guide to Reasonable Accommodations for New Mothers in the Workplace and Public Areas, "Southeastern Academy of Legal Studies in Business, Atlanta, Georgia, November 2008.

Patricia S. Wall, "Overview and Update of Second Injury Funds," Midwest Academy of Legal Studies, Chicago, March 2008.

Patricia S. Wall and Lee Sarver, "Hedonic Damages: Legal Review and Economic Issues," Allied Academies International Conference, Reno, NV, October 3–5, 2007 (Internet Division).

Patricia S. Wall, "Adding Value to Law Faculty: Teaching Law to Science Managers," Academy of Legal Studies in Business, Indianapolis, August 2007.

Patricia S. Wall, "Redlining Revisited: Zoning Ordinances and the Living Wage," Pacific Southwest Legal Studies in Business, Palm Springs, February 22–25, 2007.

Patricia S. Wall, "Employment Law Update," TSCPA Manufacturing Conference, Nashville, Oct. 27, 2006.

Patricia S. Wall, "Deterring Violence with More Guns? Manager's Guide to Reciprocity Handgun Laws," Southeastern Academy of Legal Studies in Business, Savannah, Georgia, November 2006.

Patricia S. Wall, "Hedonic Damages: An Overview and Update," at Academy of Legal Studies in Business, St. Petersburg, August 2006.

Patricia S. Wall, "New Ways to Cook the Books: Recent Accounting Disasters," Academy of Economics and Finance, Houston, February 2006.

Patricia S. Wall, "Ex Parte Communications: An Administrative Quagmire," Midwest Academy of Legal Studies in Business, Chicago, March 2006.

Patricia S. Wall, "Use Tax: Still Viable Alternative to Sales Tax?" Southeastern Academy of Legal Studies in Business, Atlanta, November 2005.

Patricia S. Wall, "Caveat Emptor: All Cruise Ships Are Not Created Equally for American with Disabilities" Academy of Legal Studies in Business, San Francesco, August 2005

Patricia S. Wall, "Personnel Law Update," Southern Academy of Legal Studies in Business, San Antonio, March 2005.

Patricia S. Wall, "Know your Rights: What is an 'Educational Record" under FERPA?" Tennessee Society of Accounting Educators, Nashville, September 2004.

Patricia S. Wall and Lee Sarver, "Legal Implications of Factors Affecting Probability of Graduation at Four-Year Institutions," Rocky Mountain Academy of Legal Studies in Business, Vail, September 2004.

Lara Womack and Pat Wall, "Employment Law Update," MTSU Accounting Alumni Day, Murfreesboro, May 2004.

Lee Sarver and Pat Wall, "Cash Flows and Accounting Statements: A Tutorial," Southern Academy of Legal Studies in Business, San Antonio, March 2004.

Patricia S. Wall and Lee Sarver, "The Tenure System: Still Beneficial After All These Years," Southern Academy of Legal Studies in Business, Houston, March 2003.

Patricia S. Wall and Lee Sarver, "Educational Malpractice: A Study of Professor and School Administrator Liability," Southern Academy of Legal Studies in Business, St. Louis, March 2002.

Patricia S. Wall, "Race and National Origin Discrimination in Hiring and Promotional Decisions in Academe," Mid South Educational Research Association, Little Rock, November 2001.

Patricia S. Wall and Lee Sarver, "Section 529 Prepaid Tuition and Savings Plans," Southern Academy of Legal Studies in Business, New Orleans, March 2001.

Patricia S. Wall and Lee Sarver, "Asset Forfeiture in Practice: Legislative Reform and Financial Consideration," Southern Academy of Legal Studies in Business, San Antonio, Texas, March 2000.

Patricia S. Wall, "Recent Developments in Unemployment Insurance in Tennessee," American Bar Association, Orlando, August 1996.

Patricia S. Wall and Melissa Johnson, "Methods of Filing Appeals," National Association of Appellate Boards, Burlington, Vermont, June 1996.

Patricia S. Wall and Lee Sarver, "Appraiser's Liability: An Overview," Midwest Business Law Association, Chicago, April 1992.

Patricia S. Wall and Lee Sarver, "Calculating Damages: Finance, Economic, and Accounting Professionals Aid Attorneys," Southern Business Law Association, San Antonio, March 1992.

Patricia S. Wall, "What's Cheating? Determining Liability for Tax Fraud under *Internal Revenue Code Section* 6653(b) after *Parks*," Southeastern Regional Academy of Legal Studies in Business, Birmingham, October 1991.

Patricia S. Wall and Lee Sarver, "An Analysis of Recent Proposals for Proxy Reform," Rocky Mountain Business Law Association, Vail, September 1991.

Patricia S. Wall and Lee Sarver, "Developing Capital Markets: A Problem of Multi-Jurisdictional Registration," American Business Law Association, Portland, Maine, August 1991.

Patricia S. Wall and Lee Sarver, "An Analysis of Recent Proposals for Proxy Reform," Midwest Business Law Association, Chicago, April 1991.

Patricia S. Wall and Lee Sarver, "The Use of Lot-Sizing in MRP: A Survey of Techniques," Southeast Region, Decision Sciences Institute, Arlington, February 1991.

Patricia S. Wall, "What's Misconduct According to Employment Security Law?," Southeastern Regional Business Law Association, Atlanta, October 1990.

Patricia S. Wall and Lee Sarver, "Stockbrokers' Fiduciary Duty to Investors: How to Have Your Cake and Eat It, Too," Rocky Mountain Business Law Association, Vail, September 1990.

Patricia S. Wall and Lee Sarver, "International Transactions and 1992: Challenges Posed by Heterogenous Legal Environments," American Business Law Association, Toronto, August 1990.

Patricia S. Wall and Lee Sarver, "Disclosure Requirements for Non-Financial Corporations and Banks: A Conflict of Regulatory Interest?," American Business Law Association, Los Angeles, August 1989.

OTHER SCHOLARLY ACTIVITIES

Member, Major Fields Test Committee, Educational Testing Service, Trenton, NJ,

Member, CLEP Committee for Business Law, College Board, New York, NY, 2009-Present.

Moderator, Session on Environment, Energy, and Sustainability Law, Academy of Legal Studies in Business (ALSB), Philadelphia, August 2015.

Moderator, Session on Labor Law, Southern Academy of Legal Studies in Business, March 2003.

Moderator, Session on Employment Law, Southern Business Law Association, March 1992.

Recipient, University of Alabama in Huntsville Research Institute Winter 1991 Mini-Grant for "Analysis of the Effect of Recent SEC and IRS Rulings on Golden Parachute Payments."

Moderator, Session on Torts, Annual Meeting of the Southern Business Law Association, Houston, March 1991.

Panelist, Session on Contemporary Employment Issues, Rocky Mountain Business Law Association, Vail, September 1990.

Recipient, University of Alabama in Huntsville Research Institute Fall 1989 Mini-Grant for "What's Cheating?: Determining Liability for Tax Fraud under *Internal Revenue Code* Section 6653(b) after *Parks*."

MEMBERSHIPS

American Academy of Attorney/CPAs

American Accounting Association (Past Member)

American Bar Association (General and Business Law Section) (Past Member)

Academy of Legal Studies in Business (formerly American Business Law Association)

CLEP College Board National Committee for BLAW (Chair)

Institute of Management Accountants (Past Member)

National Association of College and University Attorneys (Past Member)

New York State Bar Association (Past Member)

Tennessee Bar Association

SPECIAL SKILLS

Experienced in legal research on Lexis and WestLaw.