

SARAH A. GARVEN, PhD, MBA, CPA

Assistant Professor, Accounting
Middle Tennessee State University
Jones College of Business
Murfreesboro, TN
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EDUCATION

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| Ph.D. | Accounting, The University of Alabama | 2012 |
| B.A. | Spanish, The University of Tennessee | 2006 |
| M.B.A. | The University of Tennessee | 2003 |
| B.S. | Accounting and Management, Lipscomb University | 1999 |

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Ohio (active)

RESEARCH INTERESTS

Auditing and corporate governance in both the for-profit and not-for-profit settings.

TEACHING INTERESTS

Financial accounting, managerial accounting, and internal auditing.

ACADEMIC EXPERIENCE

Middle Tennessee State University

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| Assistant Professor, Principles of Financial Accounting I (ACTG 2110) | Fall 2017 to present |
| Internal Auditing (ACTG 4640) | Fall 2017 to present |

Morehead State University

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| Assistant Professor, Principles of Financial Accounting (ACCT 281) | Fall 2015, Spr. 2016 |
| Intermediate Accounting I (ACCT 381 face-to-face) | Fall 2015, Fall 2016 |
| Intermediate Accounting I (ACCT 381 online) | Fall 2015 – Fall 2016 |
| Managerial Accounting for MBAs (ACCT 611 online) | Spr. 2016, Fall 2016 |

Ohio University

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| Assistant Professor, Foundations of Accounting (ACCT 1010) | Fall 2012 – Spr. 2015 |
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The University of Alabama

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| Instructor, Introduction to Accounting (AC 210) | Fall 2009, Spr. 2010, Summer 2010, Spr. 2012 |
| Instructor, Cost Accounting (AC 361) | Spr. 2011 |
| Research Assistant | Fall 2008, Spr. 2009 |

The University of Tennessee

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| MBA Admissions Graduate Assistant | Spr. 2003 |
| Financial Aid Office Graduate Assistant | Fall 2002 |

PROFESSIONAL EXPERIENCE

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| Business Governance Senior Analyst, Brunswick Boat Group, Knoxville, TN | 2007 – 2008 |
| Business Consultant, Jewelry Television, Knoxville, TN | 2004 – 2005 |
| Audit Staff Accountant, Deloitte & Touche LLP, Nashville, TN and Birmingham, AL | 2000 – 2002 |

RESEARCH

Publications

Garven, S., A. Beck, and L. Parsons. 2017. “Are Audit-Related Factors Associated with Financial Reporting Quality in Nonprofit Organizations?” *Auditing: A Journal of Practice & Theory*, Forthcoming.

Garven, S., M.A. Hoffman, and D. McSwain. 2016. “Playing the Numbers Game: Program Ratio Management in Nonprofit Organizations.” *Nonprofit Management & Leadership* 26 (4): 401-416.

Garven, S. and G. Taylor. 2015. “Not Performing Up to Expectations? The Association between Big 4 Auditor Office Size and Client Earnings Management Behavior around Analysts’ Earnings Forecasts.” *Academy of Accounting and Financial Studies Journal* 19 (3): 103-124.

Garven, S. 2015. “The Basics about Nonprofits: A Beginner’s Guide for CPAs.” *The CPA Journal* 85 (6): 18-19.

Garven, S. 2015 “The Effects of Board and Audit Committee Characteristics on Real Earnings Management: Do Boards and Audit Committees Play a Role in its Constraint?” *Academy of Accounting and Financial Studies Journal* 19 (1): 67-84.

Working Papers

Scarlata, A., C. Chen, K. Jones, and S. Garven 2017. “Is Accounting an Outlier Profession? A Comparison of Accounting, Engineering, Healthcare and Law.” Revising for initial submission to *Accounting Horizons*.

Garven, S. 2017. “Simple Ways to Influence the Future of the Profession.” Revising for initial submission to *The CPA Journal*.

Garven, S. and B. Pennington. 2017. “Roadmap to a PhD: Navigating the Application Process.” Revising for initial submission to the *Journal of Accountancy*.

Research in Progress

Garven, S. 2017. “The Impact of Accountability, Client Preference, and Turnover Intentions on Auditor Engagement in Dysfunctional Audit Behavior in an Inventory Observation Setting.”

Presentations

“Are Audit-Related Factors Associated with Financial Reporting Quality in Nonprofit Organizations?” presented at the AAA Ohio Region Meeting, May 2014.

“Are Audit-Related Factors Associated with Financial Reporting Quality in Nonprofit Organizations?” presented at Ohio University, October 2011.

“Not Performing Up to Expectations? The Association between Big 4 Auditor Office Size and Client Earnings Management Behavior around Analysts’ Earnings Forecasts” presented at the AAA Southeast Region Meeting, April 2011.

AWARDS AND GRANTS

Middle Tennessee State University Summer Research Grant, 2018-2020

Student Government Association Apple Award for Educational Excellence, Morehead State University, April 2017.

KYCPA Educational Foundation Trustees grant recipient, May 2016.

Deloitte Faculty Award for Research, Ohio University, April 2014.

Ohio University Summer Research Grant, 2012 – 2015

CONFERENCE ATTENDANCE

- Internal Auditing Educational Partnership Program Leadership and Networking Conference, 2017
- Kentucky Accounting Educators Conference, Louisville, KY, 2016
- AAA Ohio Region Meeting, Columbus, OH, 2014
- AAA Annual Meeting, Washington, DC, 2012
- AAA Annual Meeting, Denver, CO, 2011
- AAA Southeast Region Meeting, Destin, FL, 2011
- AAA Government and Nonprofit Section Midyear Meeting, Birmingham, AL, 2011
- AAA Annual Meeting, San Francisco, CA, 2010
- AAA Auditing Section Midyear Meeting, San Diego, CA, 2010
- AAA Auditing Section Doctoral Consortium, San Diego, CA, 2010

SERVICE – ACADEMIC

- Advisor for Institute of Internal Auditors (IIA) student chapter, Present
- Internal Auditing Educational Partnership Program (IAEP) Coordinator, Present
- Middle Tennessee State University Undergraduate Curriculum Committee, Present
- Co-advisor for Morehead State University Accounting Club, Fall 2016 – Spring 2017
- Faculty mentor for Morehead State University Undergraduate Research Fellowship Program, Fall 2016 – Spring 2017
- Ad hoc reviewer for *Nonprofit Management and Leadership*, Fall 2015 – Present
- Morehead State University STEM-MBA Committee, Fall 2015 – Spring 2017
- Morehead State University Undergraduate Curriculum Committee, Fall 2015 – Spring 2017
- Featured speaker at Morehead State University Accounting Club meeting, Spring 2016
- Judge, Future Business Leaders of America Region 5 Social Media Campaign Contest, Spring 2016
- Judge, Morehead State University Celebration of Student Scholarship Presentations, Spring 2016
- Ohio University College of Business Student Retention Committee, Spring 2015
- Ohio University College of Business Teaching and Learning Committee, Fall 2013 – Spring 2015
- Ohio University College of Business student advising, Fall 2013 – Spring 2015
- Ohio University College of Business Faculty Search Committee, Summer 2012 – Spring 2014
- Ohio University Beta Alpha Psi Awards Banquet, April 2014
- Ohio University Supervised student research, Fall 2013

- Panel speaker at Ohio University School of Accountancy Advisory Board Meeting, Spring 2013
- Ad hoc reviewer for the *Journal of Accounting Education*, Fall 2012 – Winter 2013
- Ohio University Accounting Convocation, September 2012 and 2014
- Ohio University Meet the Accountants Night, September 2012 and 2013
- Ohio University College of Business Freshman Convocation, August 2012
- Ohio University Etiquette Dinner and Networking Event, October 2012
- University of Alabama Accounting Career Awareness Program, June 2011
- University of Alabama IRS Fraud Investigation Day, November 2010

PROFESSIONAL DEVELOPMENT

- Dale Carnegie Immersion Course, Summer 2017
- Quality Matters Certificate of Course Recognition for ACCT 611 Accounting Analysis for Decision Making, Fall 2016
- Morehead State University Advising Training Session, Fall 2016
- Magna 20 Minute Mentor Commons online seminar programs for common classroom challenges, Spring 2016 – Summer 2016, Summer 2013
- Quality Matters Peer Reviewer Course, Fall 2015
- Applying the Quality Matters Rubric, Fall 2015
- Morehead State University New Employee Orientation & Scavenger Hunt, Fall 2015
- Morehead State University New Faculty Institute Student & Faculty Success, Fall 2015
- Morehead State University New Faculty Institute Regional Bus Tour, Fall 2015
- Morehead State University, Blackboard Certification Exam, Fall 2015
- Standards-Based Course Design Seminar, Spring 2014
- Ohio University Faculty Advisor Update Session, Spring 2014
- Ohio University Qualtrics Basic Training Session, Spring 2014
- Ohio University College of Business Lilly Conference Brown Bag Series, Spring 2014 and 2013
- Ohio University College of Business New Faculty Learning Community, Fall 2012 – Spring 2013
- Critical Thinking Seminar, Fall 2013
- Learning Facilitation Seminar, Fall 2012

ACADEMIC HONORS

- Beta Gamma Sigma Business Honor Society, 2013
- Graduate Student Research and Travel Support Award, May 2011
- Summer Excellence in Research (SEIR) Grant, April 2011
- Graduate Student Research and Travel Support Award, March 2011
- PWC/DiPiazza Ph.D. Student Support Fund, June 2010
- Clifford and Mary Armstrong Fellowship, 2008 – 2011
- Culverhouse School of Accountancy Support Fund Scholarship, 2008 – 2011
- University of Tennessee Top Collegiate Scholar, 2006
- Richard L. Moore, Jr. Graduate Fellowship, 2002
- Business Alumni & Friends Scholarship, 2002
- Institute of Internal Auditors Outstanding Achievement in Auditing Award, 1999
- Tennessee Society of Certified Public Accountants Scholarship, 1999

- Lipscomb University Dean's Honors Scholarship, 1995 – 1999