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Associate Professor of Accounting • Middle Tennessee State University
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EDUCATION AND CERTIFICATIONS

Ph.D., Business Administration – Accounting Emphasis, University of Arkansas, 2008
M.B.A., Healthcare Management, Harding University, 2005
B.S., Accounting, Arkansas Tech University, 1993
Licensed as a Certified Public Accountant, State of Arkansas license #6348

ACADEMIC AND PROFESSIONAL EXPERIENCE

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

RESEARCH AND TEACHING INTERESTS

Research interests include:

- External financial reporting and auditing in government and nonprofit organizations
- Managerial decision-making in government and nonprofit organizations
- Regulatory issues, incentives, and policy-making in healthcare and the public sector
- Motivation, self-theories, and metacognition

Teaching interests include:

- Financial reporting for governmental and nonprofit organizations, including specialized industries such as healthcare
- Auditing governmental and nonprofit organizations
- Managerial accounting and decision-making
- Rate of return ratemaking in public utilities

RESEARCH GRANTS AND AWARDS

NIU Department of Accountancy Excellence in Research Award, 2016
Dave and Joanne Weick Research Fellowship, 2015 – 2016
Anthony and Christine Speiser Research Fellowship, 2014 – 2015
NIU Research and Artistry Grants, 2015, 2011, and 2010
NIU College of Business Summer Research Grants, 2014, 2013, 2010, and 2009
Institute of Management Accountants Foundation for Applied Research Doctoral Grant, 2007

REFEREED PUBLICATIONS

- Martin, R., and T. R. Waymire. Forthcoming. Filling the Demand for Municipal Government Accountants: The Benefits of a Governmental Accounting Course. *Journal of Accounting Education*.
- Schatteman, A. M., and T. R. Waymire. Forthcoming. The State of Nonprofit Finance Research: Challenges and Opportunities. *Nonprofit Management and Leadership*.
- Webb, T. Z., and T. R. Waymire. 2016. Large Sample Evidence of the Determinants of Nonprofit Monitoring Costs: A Resource Dependence Framework. *Journal of Governmental and Nonprofit Accounting* 5 (1): 25–52.
- Nation, B. E., and T. R. Waymire. 2015. Threats to rational decision-making in local government finance. *Journal of Government Financial Management*, 64 (4): 34–39.
- 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. *Journal of Governmental and Nonprofit Accounting*, 4 (1): 32–52.
- 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.
- 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.
- 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.

- 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. 2011. Information literacy in the accounting classroom: A collaborative effort. *Journal of Business & Finance Librarianship*, 17 (1): 34–50.
- 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.
- 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.

OTHER PUBLICATIONS

- 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*)
- 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.
- Waymire, T. R., and T. D. West. 2010. Performance-based budgeting worth it over long term. *Federal Times*, December.

RESEARCH IN PROGRESS

- Waymire, T. R., T. Z. Webb, and T. D. West. Findings from OMB Circular A-133 Audits: Exploring Differences between Governmental and Nonprofit Auditees. Under review at *Journal of Governmental and Nonprofit Accounting*.
- Sohl, S. N., T. R. Waymire, and T. Z. Webb. Determinants of Bifurcated Local Government Reporting Lag: The Potential for XBRL to Improve Timeliness. Under review at *Journal of Emerging Technologies in Accounting*.

McAllister, B. P., T. R. Waymire, and T. Z. Webb. The Unintended Benefits of Regulation: Donations and the A-133 Audit. Working Paper.

Hines, C., K. Tassin, and T. R. Waymire. An Historical Evaluation of the Single Audit and Legislative Intent. Working Paper.

NATIONAL CONFERENCE RESEARCH PRESENTATIONS

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.

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.

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.

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, New Orleans, LA.
- Waymire, T. R., and T. Z. Webb. 2013. 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 Cooffers: 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, San Diego, 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. 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.
- 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.
- 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.

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 AND PERFORMANCE

Northern Illinois University (NIU) Department of Accountancy Excellence in Undergraduate Teaching Award, 2016

Average teaching evaluation score (18 semesters and 1,357 students) = 4.79 on 5-point scale
Most recent teaching evaluation score (Spring 2017 with 51 students) = 4.86 on a 5-point scale

OTHER HONORS AND AWARDS

American Accounting Association /Deloitte/J. Michael Cook Doctoral Student Consortium, June 2007

Distinguished Doctoral Fellowship, Walton College of Business, University of Arkansas, 2005-2008

EXTERNAL SERVICE

Editorial Board, *Journal of Governmental and Nonprofit Accounting*, 2017–present.

Editorial Board, *Journal of Accounting Education*, 2017–present.

Dissertation Committee Member for Julia Davidyan, University of Wisconsin Whitewater, *Essays on Determinants and Consequences of Pension Funded Status in Local Units of Government*, 2016–2017.

President-Elect, American Accounting Association Government and Nonprofit Section, 2017–2018.

Secretary/Treasurer, American Accounting Association Government and Nonprofit Section, 2016–2017.

Member of the Digital Financial Reporting Project Team, NIU Center for Governmental Studies, 2011 – present

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, American Accounting Association Government and Nonprofit Section, 2011–12, 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
 Reviewer, American Accounting Association Annual Conference submission, 2017, 2014
 Reviewer, American Accounting Association Government and Nonprofit Section Meeting submissions, 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, 2016, 2014, 2013 and 2012
 Discussant, American Accounting Association (AAA) Annual Meeting, 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, *Journal of Governmental and Nonprofit Accounting*, *Journal of Emerging Technologies in Accounting*, *Journal of Public Budgeting, Accounting, & Financial Management*, *Advances in Accounting*, *Nonprofit & Voluntary Sector Quarterly*, *Journal of Public Affairs Education*, *Journal of Accounting Education*, and *Advances in Behavioral Accounting Research*, 2008 – 2017

INTERNAL SERVICE

Northern Illinois University Center for Non-Governmental Organization Leadership and Development (NGOLD) Advisory (Executive) Committee, 2016–2017
 Northern Illinois University School of Public and Global Affairs (SPGA) Interdisciplinary PhD in Public Affairs Working Group, 2014–2017
 Northern Illinois University Center for Non-Governmental Organization Leadership and Development (NGOLD) Committee of the Whole, 2014–2017
 Northern Illinois University Hearing Panel, 2015–2016
 Department of Accountancy Assurance of Learning Committee Chair, 2016–2017
 Department of Accountancy Assurance of Learning Committee, 2011–2015
 Department of Accountancy Authorized Reviewer for IRB Applications, 2015–present
 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

PROFESSIONAL

Contributing Author. 2017. *Applying Government Accounting Principles*. LexisNexis.
 University of Wisconsin-Whitewater. 2016. Taught doctoral seminar, DBA 880, “Macro Issues in Business.”
 Sohl, S.N., and T.R. Waymire. 2016. Doing a 180 from the 180 Reporting Rule. Showcased Research at the Illinois Financial Forecast Forum, Lombard, IL.

- Waymire, T. R. 2015. Rational Decision-Making for Local Government Finance Managers. Continuing professional education session taught at the annual conference of the Illinois Government Finance Officers Association (IGFOA), Springfield, IL.
- Waymire, T. R. 2015. Government and Nonprofit Accounting Research Opportunities: Lemons v. Lemonade. Panelist at the annual conference of the American Accounting Association (AAA), Chicago, IL.
- Waymire, T. R. 2015. Using Case and Other Interactive Methods to Teach Government and Nonprofit Accounting: A Governmental Exercise in Financial Statement Articulation. Panelist at the annual conference of the American Accounting Association (AAA), Chicago, IL.
- Created a practice set of transactions for a nonprofit organization for the Wiley governmental and nonprofit accounting textbook (authors Michael Granof and Saleha Khumawala) to be used in connection with Sage software.
- Waymire, T. R. 2011. The Governmental and Nonprofit Accounting Classroom: Inspiring Future Public Servants. Continuing professional education session taught at the annual conference of the American Accounting Association (AAA), Denver, CO.
- West, T. D., and T. R. Waymire 2008. Competing on Analytics: Developing Accounting Models in the Classroom. Continuing professional education session taught at the annual conference of the American Accounting Association (AAA), Anaheim, CA.

MEMBERSHIPS

American Accounting Association – Government and Nonprofit Accounting Section
 American Accounting Association – Management Accounting Section
 American Accounting Association – Public Interest Section
 Association for Budgeting and Financial Management
 Government Finance Officers Association
 Institute of Management Accountants
 Association of Government Accountants
 American Institute of Certified Public Accountants