

Timothy D. Cairney
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December 31, 2016.

Education:

PhD, Accounting, Virginia Polytechnic Institute and State University, 1995.

MBA, Dalhousie University, 1980.

BA, English, University of Richmond, 1976.

Academic Work Experience:

2008/August to present: Associate Professor, School of Accountancy, Georgia Southern University. Teaching, Research, Service. Teach: Undergraduate – Intermediate Managerial Accounting, Accounting Information Systems, and Principles of Managerial Accounting, and Graduate – Accounting for Executives (MBA), Managerial Accounting (WebMBA), Advanced Managerial Accounting, Accounting Information Systems.

2003/August to 2008/July: Assistant Professor, School of Accountancy, Georgia Southern University. Teaching, Research, Service. Teach Undergraduate – Principles of Financial Accounting, Principles of Managerial Accounting, Intermediate Managerial Accounting, and Graduate - Accounting for Executives (MBA).

1997/August to 2003/August: Assistant Professor, School of Accounting, Florida Atlantic University. Teaching, Research, Service. Taught Advanced Cost Accounting (graduate), Accounting Information Systems (undergraduate), Cost Accounting (undergraduate).

1993/January to 1997/August: Assistant Professor, Accounting and Finance, University of Manitoba. Teaching, Research, Committee work. Taught Cost Accounting

(undergraduate and graduate).

1989/September to 1992/December: Graduate Assistant, Virginia Polytechnic Institute and State University. Teaching: MBA and undergraduate courses in Financial Accounting.

1988/September to 1989/August: Lecturer, Saint Mary's University – Halifax, Canada. Teaching: undergraduate courses in financial and managerial accounting.

COURSES AT GEORGIA SOUTHERN

ACCT 2030: Survey of Accounting. Online course.

ACCT 2101: Principles of Financial Accounting.

ACCT 2102: Principles of Managerial Accounting.

ACCT 3231: Managerial Accounting II. Utilized case-oriented projects.

ACCT 4130: Accounting Information Systems. Utilized SAP-based projects.

ACCT 5232: Managerial Accounting III. Utilized case studies and partnered with local companies to provide real problems for analysis and write-up.

ACCT 7230: Accounting for Executives. Utilized case studies.

ACCT 7530: Accounting Information Systems. Utilized Microsoft Dynamics, ACL, and XBRL-based projects.

WMBA 6010: Managerial Accounting. Web-based course.

BUSA 7030: Performance Measures and Strategy Implementation. Web-based course using case studies.

Editorial Positions:

Member, Editorial Review Board for *Review of Accounting and Finance*, 2003 to

present.

Books:
(none)

Journal Articles:

Cairney, Timothy D., Errol G.G. Stewart. Audit Fees and Client Industry Homogeneity.

Auditing: A Journal of Practice & Theory, November, 2015, Vol 34, no. 4, pp33-58.

Abbie Gail Parham, Mooney, J. Lowell, and Timothy D. Cairney. When BYOD Meets Big Data.

The Journal of Corporate Accounting & Finance, July/August 2015, pp21-27.

Mooney, J. Lowell, Abbie Gail Parham, and Timothy D. Cairney, Mobile Risks Demand

C-Suite Action! *The Journal of Corporate Accounting & Finance*,

July/August 2014, pp13-24.

Mooney, J. Lowell, Abbie Gail Parham, and Timothy D. Cairney, Your Guide to

Authenticating Mobile Devices. *The Journal of Corporate Accounting & Finance*,

July/August 2013, pp51-68.

Cairney, Timothy D., Leslie Fletcher. Which Industry Classification Method Produces

More Homogeneous Groups Of Firms? *Academy of Accounting and Financial*

Studies Journal, 2009, Vol 13, No. 3, p. 27.

Cairney, Timothy D., Chris Hodgdon, Sewon O. The Effects Individual, Institutional, and

Market Factors on Business School Faculty Beliefs About Grades. *Review of Business*

Research, 2008, Vol 8, No. 3, p. 131.

Higgins, Leslee N., Timothy Cairney. RFID Update, *Journal of Corporate Accounting*

& Finance, 2007, Vol. 18, No. 5, p. 31.

Cairney, Timothy D., Chris Hodgdon, John Dyer, Sewon O. Academic Discipline and Beliefs About the Purpose of Grades: A Cross-Sectional Study of Business School Faculty, *Review of Business Research*, 2006, Vol VI, No. 4, p. 123.

Cairney, Timothy D., Debra Sinclair. An Examination Of Support Department Cost Allocations, *Journal of Cost Analysis and Management*, 2006, Fall, p.37.

Higgins, Leslee N., Timothy Cairney. RFIDs: Opportunities and Risks, *Journal of Corporate Accounting & Finance*, 2006, Vol. 17, No. 5, p. 51.

Cairney, Timothy D., George R. Young. Homogenous Industries and Auditor Specialization: An Indication of Production Economies, *Auditing: A Journal of Practice & Theory*, 2006, Vol. 25, No. 1, p. 49.

Cairney, Timothy D., Kevin Bennett. Support Department Cost Allocations in the Georgia Healthcare Industry, *The Coastal Business Journal*, 2005, Vol. 4, No.1, p. 90.

Cairney, Timothy D., Judith Swisher. The Role of the Options Market in the Dissemination Of Private Information, *Journal of Business Finance & Accounting*, 2004, Vol. 31, No. 7&8, p. 30.

Cairney, Timothy, D. Institutional Investors and Trading Volume Reactions to Management Forecasts of Annual Earnings, *Review of Accounting and Finance*, 2003, Vol. 2, No. 3, p. 14.

Cairney, Timothy D., Christos Pantzalis. An Empirical Examination of the Determinants of Industry-Level Earnings Forecast Disclosure Frequency, *American Business Review*, 2002, Vol. 20, No. 1, p. 10.

Yardley, James A., Leroy Kaufman, Timothy D. Cairney, W. David Albrecht. Supplier Behavior in the Audit Market, *Journal of Accounting Literature*, 1992, Vol. 11, p. 33.

Cairney, Timothy D. Admiral's Hotel, in *Cases in Accounting*, University of Lethbridge, 1990.

Other Publications:

Book review: *Beyond Budgeting* by Jeremy Hope and Robin Fraser, in *Savannah Morning News*, 2008.

Book review: *Profit Beyond Measure* by H. Thomas Johnson and Anders Bröms, in *Savannah Morning News*, 2006.

Book review: *The Value Reporting Revolution: Moving Beyond the Earnings Game*, by Robert G. Eccles, Robert H. Herz, E. Mary Keegan, and David M.H. Phillips, in *Savannah Morning News*, 2005.

Book review: *Designing Strategic Cost Systems* by Lianabel Oliver, in *Savannah Morning News*, 2005.

Book review: *Cost & Effect* by Robert S. Kaplan and Robin Cooper, in *Savannah Morning News*, 2004.

Book Review: *Management Accounting (3e)*, by Atkinson, A. A., R. J. Banker, R. S. Kaplan, and S. M. Young, in *Issues in Accounting Education*, 2002.

Presentations or proceedings at Professional Meetings (for the past 5 years), indicate if you were the presenter:

Institute of Internal Auditors: presented *BYOD*, Savannah, May 9, 2014.

Institute of Management Accountants: presented *Incentive Plan Design*. Savannah,
March, 2012.

Institute of Management Accountants: presented *Lean Accounting*, Savannah, October,
2011.

Work in Progress:

Client Industry Characteristics and Auditor Changes, submitted and under review at Review of Accounting and Finance

"EARNINGS QUALITY AND INDUSTRY MEMBERSHIP", data has been collected and hypotheses have been successfully evaluated; preliminary literature review is being performed.

CFO Experience and Earnings Management, data has been collected and potential hypotheses have been evaluated with some preliminary success; preliminary literature review performed.

Dissertation Committees:

(none)

Honors, Awards, and Business Activities:

School of Accountancy Research Award, 2007.

Charles R. Gibbs Faculty Award, 2005.

GSU Faculty Research Grant, 2005.

Services, Professional Activities, and Associations related to discipline (for the past 5 years):
Reviewer, University of Tampa Accounting Department Program Review Report, 2016.

President, Florida Council of the IMA, 2015-2016.

President, Savannah Chapter IMA, Fall, 2014.

Coordinator for Teaching and Curriculum Section submissions to the 2013-2016 Southeast
Regional American Accounting Association annual meeting.

Reviewer for the 2013-2016 Southeast Regional American Accounting Association annual
meeting.

President, Georgia Association of Accounting Educators, 2012.

Nominating Committee, Teaching and Curriculum Committee, American Accounting

Association, 2007 - 2012.

UNIVERSITY COMMITTEE

University Assessment Steering Committee, 2012 to present.

Faculty Development Committee, 2012 to 2014.

COLLEGE OF BUSINESS ADMINISTRATION COMMITTEE

Member, COBA Assessment Committee, 2007 to 2016.

Member, SOA Assessment Committee, 2007 to 2016.

Member, COBA Strategic Planning Committee, Spring 2014.

Member, COBA Governance Committee, 2009 - 2011.

OTHER SERVICE ACTIVITIES

Board of Directors, Savannah Chapter of the Institute of Management Accountants.

MBA Interest Group.

Faculty Advisor, GSU Golden Key International Honor Society.

Faculty Advisor, GSU Accounting Association.

Member, SOA Faculty Search Committee, 2011-12.