

Charles Harter

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Biography

Charles Harter joined Georgia Southern University on July 1, 2006. He earned his Ph.D. in accounting from the University of Nebraska-Lincoln, his master's degree in finance from the University of Wyoming, and his undergraduate degree in accounting from the University of Nebraska-Lincoln. Chuck is a CPA and a member of the Georgia Society of CPAs.

Education

PhD, University of Nebraska - Lincoln, 1991.
Major: Accounting
Supporting Areas of Emphasis: Economics
Dissertation Title: The Impact of Free Cash Flow on the Earnings Response Coefficient

MS, University of Wyoming, 1985.
Major: Finance

BS, University of Nebraska - Lincoln, 1981.
Major: Accounting

Research Area

Capital markets, financial statement fraud, and teaching pedagogy.

Teaching Area

Financial Accounting

Professional Positions

Academic

Professor, Georgia Southern University. (January 1, 2009 - Present).

Professor/Director, Georgia Southern University. (July 1, 2006 - December 31, 2008).

Chair/Professor, North Dakota State University. (May 1, 2004 - July 1, 2006).

Chair/Associate Professor, North Dakota State University. (July 1, 2000 - May 1, 2004).

Associate Professor, North Dakota State University. (August 1, 1997 - July 1, 2000).

Assistant Professor, University of Alaska - Fairbanks. (August 1, 1991 - August 1, 1997).

Instructor, University of Wyoming. (August 1, 1985 - August 1, 1987).

Professional

Staff Accountant, Kennedy & Coe, CPAs. (January 1, 1982 - May 1, 1983).

Licensures and Certifications

Certified Public Accountant, AICPA. (March 1983 - Present).

Professional Memberships

AICPA, National.

North Dakota Society of CPAs, State.

Georgia Society of CPAs Southeast Chapter. (August 17, 2007 - Present).

TEACHING

Teaching Experience

Georgia Southern University

BUSA 1105, Introduction to Business
ACCT 2101, Financial Accounting.
ACCT 2101H, Financial Accounting.
ACCT 2102, Managerial Accounting.
ACCT 3132, Intermediate Accounting II.
ACCT 4133, Intermediate Accounting III.
ACCT 4830, Special Problems in Accounting.
ACCT 4890, Selected Topics in Accounting.
ACCT 6130, Accounting and Control.
ACCT 7131, Selected Topics in Accounting.
ACCT 7230 Accounting for Executives
ACCT 7634, Fraudulent Financial Reporting.
ACCT 7680, Professional Problems.
ACCT 7899, Directed Study in Accounting.
BUSA 3134, Accounting for Management.

Non-Credit Instruction

Review Course, Becker CPA Review, (January 2008 - present).

RESEARCH

Refereed Journal Articles

Peer-Reviewed

Published

- Harter, C., R. Marley (2014) "A Framework for Explaining Accounting Students' Formal Communication GAP", *International Research Journal of Applied Finance*, 5(1), pp. 25-31.
- Harter, C., Smith, W. S. (2011) A Simple Option-Theoretic Approach to the Lease Versus Purchase Decision. *Research in Finance*, 27, 195-222.
- Harter, C. (2009). Mark-to-Market Accounting: Does it Provide Information to Investors. *The Journal of Applied Business Research*, 25(6), 119-124.
- Harter, C., Spiesz, J. (2009). Self-Employment or Other Income?. *Journal of Accountancy*(July 2009).
- Alvayay, J. R., Harter, C., Smith, W. S. (2005). A Theoretic Analysis of Extent of Lender Participation in a Participating Mortgage. *Review of Quantitative Finance and Accounting*, 25(4), 383-411.
- Harter, C., Harikumar, T. (2004). Management Compensation and Project Life. *The Journal of Applied Business Research*, 20(4), 65-71.
- Harikumar, T., Harter, C. (2002). Accounting for Employee Stock Options: An Economic Cost Approach. *Journal of Business Finance & Accounting*, 29(7 & 8), 1007-1022.
- Smith, W. S., Harter, C. (2002). An Empirical Investigation of the Option-Adjusted Realized Return. *Review of Quantitative Finance and Accounting*, 19(4), 379-398.
- Harter, C. (2001). The Impact of Vesting Changes on Pension Costs. *Journal of Accounting Case Research*, 6(1), 130-137.
- Wichmann, H., Harter, C., Sparks, H. C. (1999). Big Cash for Small Businesses. *Journal of Accountancy*, 188(1), 64-72.
- Pace, R. K., Harter, C. (1998). Potential Consequences of Informal, Simplifying Restrictions. *Advances in the Quantitative Analysis of Finance and Accounting*, 6, 13-26.
- Harter, C., Sparks, H. C. (1997). Alaska Dividend Airline Coupon Program. *Journal of Accounting Education*, 15(1), 159-168.
- Cho, J., Harter, C. (1995). The Relationship Between Predisclosure Information and the Dispersion of Financial Analyst's Forecasts of Earnings. *Journal of Business Finance & Accounting*, 22(6), 855-865.
- Harikumar, T., Harter, C. (1995). Earnings Response Coefficient and Persistence: New Evidence Using Tobin's Q as a Proxy for Persistence. *Journal of Accounting Auditing and Finance*, 10(2), 401-420.
- Harter, C., Sparks, H. C., Wichmann, H. (1994). Accounting at a Global Crossroads?. *Pan-Pacific Business Association*.

Refereed Conference Proceedings

Harter, C and R. Marley (2014). *A Framework for Explaining Accounting Students' Formal Communication Gap*, Georgia Association of Accounting Educators annual meeting.

Harikumar, T., Harter, C. (2002). *Management Compensation and Project Life*. Las Vegas, NV: International Business & Economic Research Conference.

Harter, C., Robinson, E. T., Sterner, S., Wichmann, H. (1994). *Harmonization of International Accounting Standards*. Pan-Pacific Business Association.

Harikumar, T., Harter, C. (1993). *Earnings Response Coefficient and Persistence: New Evidence Using Tobin's Q as a Proxy for Persistence*. American Accounting Assoc annual meeting.

Harter, C. (1991). *Determining the Optimal Number of Analysts for EPS Consensus Forecasting*. Midwest Regional meeting of the American Accounting Assoc.

Refereed Presentations

International

Harikumar, T. (Presenter & Author), Harter, C. (Author Only), Financial Management Association Annual Meeting, "Does Persistence Dominate Uncertainty in the Determination of the Earnings Response Coefficient?," Financial Management Association, Toronto, Canada. (October 1992).

National

Alvayay, J. (Author Only), Harter, C. (Author Only), Smith, W. S. (Presenter & Author), Annual Meeting of American Real Estate Society, "A Comprehensive Analysis of Factors Affecting a Lender's Contingent Interest in Participating Mortgages," American Real Estate Society. (April 2003).

Harter, C. (Presenter & Author), Harikumar, T. (Author Only), International Business & Economic Research Conference, "Management Compensation and Project Life," IBERC, Las Vegas, NV. (October 2002).

Regional

Harter, C., Midwest Regional meeting, "Using Accounting Theory and Research Studies to Enhance Student Critical Thinking Skills," American Accounting Association, Minneapolis, MN. (April 1999).

Presentations

Regional

Harter, C., Marley, R., "A Framework for Explaining Accounting Students' Formal Communication Gap", GAAE meeting, Stone Mountain, GA, February 2014

Harter, C., Northern Plains Ethics Institute, "Ethics in Numbers: The Use and Abuse of Statistics," Northern Plains Ethics Institute, Fargo, ND. (January 2005). (Invited)

Research in Progress

"Financial Statement Insurance and Perceived Auditor Independence"
"Predicting Financial Statement manipulation"

SERVICE

Department Service

Committee member, curriculum committee – (Fall 2014 – present)

Committee Member, Strategic Planning Committee. (August 2009 - Present).

Committee Member, SOA Promotion and Tenure. (August 2010 - Present).

Committee Member, Financial Rotation. (August 2009 - Present).

Coordinate Becker CPA Review. (January 2008 - present).

Committee Member, Faculty Search committee for tenure track position in legal studies (August 2016 to present).

Committee Member, Fraud & Forensic Accounting Steering Committee (August 2015 to present).

Committee Member, SOA Scholarship committee (August 2015 to present).

Committee Member, Meet the Firms & Accounting Day. (August 2009 - Present).

Chair, Curriculum Committee. (Fall 2013 – Spring 2014)

Committee Member, Assessment Committee. (January 2009 – present).

Committee Chair, Search Committee - Audit Professor. (August 2010 - December 2010).

Committee Chair, SOA Assessment Committee. (August 2010 – May 2011).

Administrative Assignment, Dean's administrative group. (July 1, 2006 - December 31, 2008).

Administrative Assignment, Director, School of Accountancy. (July 1, 2006 - December 31, 2008).

Administrative Assignment, Executive in Residence Program. (July 1, 2006 - December 31, 2008).

Administrative Assignment, MAcc Program Director. (July 1, 2006 - December 31, 2008).

College Service

Committee Member, Student Retention, Graduation, and Instructional Resources Committee.
(August 2015 – September 2016). Committee was disbanded in 2016.

Committee Member, Strategic Planning Committee. (August 2010 - Present).

Committee Member, Assessment Committee. (August 2010 - Present).

Committee Chair, Curriculum Committee - chair. (August 2011 – May 2014).

Committee Member, Curriculum Committee. (August 2010 - May 2011).

Departmental Representative, Fundraising. (January 2008 - December 2008).

University Service

University Athletic Committee (August 2015 – present)

Undergrad Curriculum Committee (August 2014 – May 2016)

Committee Member, Honors Day Committee. (January 2009 - Present).

Advisor for Rotaract Club. This club is affiliated with Georgia Southern and with the Downtown Statesboro Rotary Club.

Scholar's Showcase, February and December, 2016 and 2015. Met with parents of prospective honors students and interviewed students to help decide scholarship recipients.

Chair, Undergrad Curriculum Committee (August 2014 – December 2014)

Ex Officio, Undergrad Curriculum Committee. (August 2010 – Fall 2014).

Committee Member, Search Committee for director of financial accounting in Office of Research Admin and Sponsored Programs. (October 2008 - December 2008).

A Day for Southern, community campaign fundraiser (2014, 2013, and 2012)

Professional Service

Paper reviewer for Southeastern Regional meeting of the American Accounting Association, 2015

Member of ad hoc committee of the Georgia Society of CPAs to review and respond to the AICPA proposal to change the CPA exam format for future years. 2015

Attendee, Southeastern Regional meeting of the American Accounting Association, Asheville, NC, April 16-18, 2015.

Attendee, Georgia Accounting Educators Conference, Kenesaw, GA, February 6 & 7, 2015.

Officer, President, GSCPA SE chapter, Georgia (June 2012 to June 2013).

Officer, Vice President, GSCPA SE chapter, Georgia (June 2011 to June 2012).

Officer, Treasurer, GSCPAs SE chapter, Statesboro, GA. (June 2010 - June 2011).

Attendee and session introduction, GSU Fraud and Forensic Accounting Educaiton Conference (May 16 – 18, 2013 and May 15 – 16, 2014)

Attendee, Meeting, SE Accountig Show, Atlanta, GA. (August 18, 2010 - August 19, 2010).

Attendee, Meeting, Southeast Accounting Show, Atlanta, Georgia. (August 27, 2008 - August 29, 2008).

Attendee, Meeting, Hancock Askew High Tide, Savannah, Georgia. (August 21, 2008 - August 22, 2008).

Attendee, Meeting, AACSB Reviewer Training, Charleston, South Carolina. (February 2008).

Attendee, Meeting, American Accounting Association Leadership Group, Charleston, South Carolina. (February 2008).

Public Service

Officer, Treasurer Downtown Statesboro Rotary Club (July 2015 to present)

Member, Downtown Statesboro Rotary Club (July 2006 to present)

Taught at SEB middle school, Junior Achievement, Brooklet, GA. (2008 - 2010).

Development Activities Attended

"Essentials of Fraud and Forensic Accounting" Georgia Southern Fraud and Forensic Accounting Workshop (August 3 – 7, 2015)

Panel member, "Ethics in Numbers: Use & Abuse of Statistics," Northern Plains Ethics Institute, Fargo, ND. (January 2005).

Conference Program, "SMALLBIZ911," Minority Contractors Association, Bismarck, ND. (February 28, 2002).

Continuing Education Instructor, "Building a Business Plan," Tech Savvy Entrepreneurship Program, Fargo, Minot, and Grand Forks, ND. (January 2000 - May 2001).

Awards at Georgia Southern

Porter, Keadle, Moore, LLP Faculty Fellowship in Accounting, 2015

Olivia Suggs Flanagan Faculty Fellowship Award for Outstanding Teaching or Research, 2014

Olivia Suggs Flanagan Faculty Fellowship Award for Outstanding Teaching or Research, 2012

Dabbs, Hickman, Hill & Cannon Scholar, 2012

Other Awards

Paul Harris Fellow, Downtown Statesboro Rotary Club, 2015.