
John C. Christian (Cal), Ph.D. CPA
Professor
Accounting
College of Business
East Carolina University
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Academic Background

PhD, Florida State University, Tallahassee, FL, Accountancy, 2000

Bachelors, University of Mississippi, Oxford, MS, Accountancy (BAccy), 1984

Professional Interests

Research Interests

Financial Accounting

Ethics

Teaching Interests

Intermediate, International, Advanced, & Auditing

Certifications

Certified Public Accountant (CPA), NC,

Certified Public Accountant (CPA), MS,

WORK EXPERIENCE

Professor East Carolina University (2015 – present)

Associate Professor, East Carolina University (2006 – 2015)

Assistant Professor, East Carolina University (2000 – 2006)

Assistant Professor (ABD), University of Mississippi (1999 – 2000).

Chief Financial Officer, Holcomb. Dunbar (1993 - 1995).

Firm Administrator, Holcomb, Dunbar (1989 - 1993).

Accounting Manager, LDDS (1988 - 1989).

Senior Accountant, Ernst & Whinney (1986 - 1988).

Staff Accountant, Ernst & Whinney (1984 - 1986).

Intern, Ernst & Whinney (May, 1983 - August, 1983).

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

Christian, C., & Dickins, D. (2011). Ethical Dilemmas: A Reminder, *Internal Auditing*.

Christian, C. & O'Reilly, D. (2009). FASB Issues Guidance on Estimating Fair Value. *Bank Accounting & Finance*.

Christian, C., Moffit, J., & Suberly, L. (2008). Fundamental Analysis for Evaluating Bank Performance. *Bank Accounting & Finance*, 21 (6), 17-24.

Christian, C. & Kohlmeyer, J. (2009). U.S. Adoption of International Accounting Standards: Why Now! *Commercial Lending Review*, 8-13.

Schneider, D. K., McCarthy, M. G., & Christian, C. (2007). The Market Perception of Treasury Stock. *National Accounting Journal*, 9 (1), 53-63.

Christian, C. & Jones, J. (2007). The Value Relevance of Accrual Components in the Presence of Investment Opportunities. *National Accounting Journal*, 9 (2), 31-38.

Christian, C. (2007). Three New Standards to be Implemented in 2007. *Bank Accounting & Finance*.

Christian, C. (2005). Accounting for Derivatives at Fannie Mae. *Bank Accounting & Finance*, 19 (1), 13-20.

Christian, C. & Jones, J. P. (2004). The Value Relevance of Earnings and Operating Cash Flows During Mergers. *Managerial Finance*, 30, 16-29.

Christian, C. & Jones, J. P. (2004). The Value Relevance of Earnings, Operating Cash Flows and EBITDA During Mergers. *The Journal of Accounting and Finance Research*, 12, 32-44.

Christian, C. (2003). Employee Compensation: Stock Options Versus Restricted Stock. *Commercial Lending Review*, 18, 12-Sep.

Christian, C. (2003). Expensing Stock Options: What Will Be the Effect on Financial Institutions? *Bank Accounting & Finance*, 16, 8-Feb.

Christian, C. (2003). Risk and Government Sponsored Enterprises: An Overview. *Bank Accounting and Finance*, 17, 9-Mar.

Christian, C., McCarthy, M. G., & Schneider, D. K. (2002). Goodwill Impairment Testing and Disclosures Under SFAS No.142. *Bank Accounting and Finance*, 15, 9-May.

Schneider, D. K., McCarthy, M. G., & Christian, C. (2002). SFAS 141 and 142: Relevance to Prior and Future Mergers and Acquisitions in the Oil, Gas, and Energy. *Petroleum Accounting and Financial Management Journal*, 21, 53-62.

McCarthy, M., Christian, C., & Schneider, D. (2001). FASB Rethinks Accounting for Goodwill. *Commercial Lending Review*, 16, 47-53.

Christian, J. & Hillison, W. (2000). Pooling: Should We Care if FASB Kills It? *The Journal of Corporate Accounting & Finance*, 11, 53-58.

Books

Christian, C. (2013). *Top 10 GAAP Issues* American Institute of CPAs

Christian, C. (2012). *AICPA'S Annual Update: Top 10 GAAP Issues Facing CPAs* American Institute of CPAs.

Christian, C. (2011). *Top 10 GAAP Issues Facing CPAs* American Institute of CPAs.

Christian, C. (2010). *Top 10 GAAP Speed Bumps*. Lewisville, TX: American Institute of CPAs.

Manuals/Guides

Christian, C. (2017). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2017). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2016). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2016). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2015). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2015). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2014). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2014). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2013). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2013). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2012). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2012). *North Carolina Professional Ethics* North Carolina Association of CPAs

Christian, C. (2011). *North Carolina Accountancy Law: Ethics, Principles and Professional Responsibilities* North Carolina Association of CPAs

Christian, C. (2011). *North Carolina Professional Ethics* North Carolina Association of CPAs

Refereed Proceedings

Abstract Only

Christian, C., Moffitt, J., & Suberly, L. (2007). The Contribution of Fundamental Analysis in Evaluating Bank Performance. *DSCI Southeast Regional Meeting*.

Christian, C. & Jones, J. (2005). The Value Relevance of Accrual Components in the Presence of Investment Opportunities. *Academy of Accounting and Financial Studies*.

Christian, C. & Jones, J. (2006). The Value Relevance of Accrual Components in the Presence of Investment Opportunities. *DSCI Southeast Regional Meeting*.

Christian, C. (2004). The Market Perception of Treasury Stock. *DESCI*, 35, 1851-1853.

Christian, C. & Jones, J. (2004). The Value-Relevance of Earnings Before Interest, Taxes, Depreciation and Amortization During Mergers. *Mid-South Association of Business Disciplines*.

Christian, C. (2003). The Value-Relevance of Earnings, Operating Cash Flows, and EBITDA During Mergers. *The Academy of Accounting and Finance*.

Christian, C. & Jones, J. (2003). The Value-Relevance of Earnings Before Interest, Taxes, Depreciation and Amortization During Mergers. *2003 Southeast Decision Science Institute Conference*.

Christian, C. & Jones, J. (2002). The Role of Operational Cash Flows in Explaining Returns for Merged Firms. *DSCI Southeast Regional Meeting*.

Christian, C. & Jones, J. (2001). The Value-Relevance of Operational Cash Flows During Mergers. *2001 Southeast American Accounting Association Annual Meeting*.

Christian, C. (2000). The Relation of Accounting for Earnings of Business Combinations with Firm Value. *DSCI Southeast Regional*, 35.

Book Supplement

Christian, C., Louwers, T., & Manktelow, L. (2012). Apollo Shoes, Inc An Audit Case, *Auditing and Assurance Services*. McGraw-Hill.

Presentation of Refereed Papers

Regional

Christian, C, Moffitt, J., & Suberly, L. (2007, February). *The Contribution of Fundamental Analysis in Evaluating Bank Performance*. DSCI Southeast Regional Meeting, Savannah, Georgia.

Christian, C. & Jones, J. (2006, February). *The Value Relevance of Accrual Components in the Presence of Investment Opportunities*. DSCI Southeast Regional Meeting, Wilmington, North Carolina.

Christian, C. & Jones, J. (2004, February). *The Value-Relevance of Earnings Before Interest, Taxes, Depreciation and Amortization During Mergers*. Mid-South Association of Business Disciplines, Jackson, Mississippi.

Christian, C. (2003, March). *The Role of Earnings Before Interest, Taxes, Depreciation and Amortization During Mergers*. 2003 Southeast Regional Meeting of American Accounting Association, Charleston, South Carolina.

Christian, C. & Jones, J. (2003, February). *The Value-Relevance of Earnings Before Interest, Taxes, Depreciation and Amortization During Mergers*. 2003 Southeast Decision Science Institute Conference, Williamsburg, Virginia.

Christian, C. & Jones, J. (2002, February). *The Role of Operational Cash Flows in Explaining Returns for Merged Firms*. DSCI Southeast Regional Meeting, Hilton Head, South Carolina.

Christian, C. & Jones, J. (2001, April). *The Value-Relevance of Operational Cash Flows During Mergers*. 2001 Southeast American Accounting Association Annual Meeting, Tampa, Florida.

Christian, C. & Jones, J. (2001, February). *The Relation of Accounting for Earnings of Business Combinations with Firm Value*. DSCI Southeast Regional Meeting, Charlotte, North Carolina.

Presentation of Non-Refereed Papers

Regional

Christian, C. and Jones, J. (2002, November). *The Value Relevance of Operational Cash Flows During Mergers*. Louisiana State Research Colloquium, Baton Rouge, Louisiana.

Working Papers

“The Value of Ethics Training”, with Rebecca Fay.

“Effectiveness of Ethics Education”, with Rebecca Fay and John Reisch

SERVICE TO THE UNIVERSITY

- Currently serve as the NCAA Faculty Athletics Representative for the University (2015 – Current)

Committee Chair

- Chair of the Academic Success Committee (August 2016 – Present). This is a Chancellor Ad-Hoc Committee
- Chair of the NCAA Certification Self-Study (January 2010 – May 2013). This was a Chancellor appointed position.
- Chair of the University Athletic Committee (2012 – present)
- Chair of the University Budget Committee (2006 – 2007)
- Chair of the Continuing and Career Education Committee (2002 - 2004)

Committee Members

- Academic Success Committee (2011 – present)
- Pirate Club Board Member (2016 - present)
- Freshman Orientation Committee (2014 – present)
- Member of Budget Committee (2003-2007)
- Member of University Athletic Committee (2007- present, Vice-Chair 2009-2010)
- Faculty Senator (2003– 2007; 2009 – 2011; 2014 - present)
- Athletics Strategic Planning Steering Committee (2012-2013)
- Freshman Orientation Committee (2014 – present)
- Potash Outstanding Male and Female Scholar-Athlete Selection Committee (2011-2012)
- Access Scholarship Selection Committee (2011-2015)

- Board of Governor's Excellence in Teaching Selection Committee (2011-2012)
- Student Scholarships, Fellowships, and Financial Aid Committee (2010-2011)
- Search Committee - Associate Athletic Director for Compliance (2010-2011)
- Retention and Graduation Task Force (2009-2011)
- Supplemental Pay Policy - Sub-Committee (2008-2009)
- Student-Athlete Transfer Release Committee (2008-2009)
- UNC Tomorrow Sub Committee (2008-2009)
- Hearing Appellate Committee (2008-2009)
- Servire Society Committee: Original Member forming this committee (2006-2009)
- Gender Equity Sub-Committee of UAC (2007-2009)
- ECU Centennial Task Force (2007-2009)
- Special Campus Based Tuition Committee (2006-2007)
- Faculty Senate Alternate (2002-2003)
- Member of the Continuing and Career Education Committee (2001 – 2002)
- Member of Campus Based Tuition Review Task Force (2005- 2006)
- Member of Special Campus Based Tuition Committee (2003-2004)
- Member of Task Force for the Centennial Celebration of East Carolina University (2004 - 2006)
- Member of Distance Education Collaborative Team appointed by Provost (2003-2004).
- Member of the University Parking and Transportation Committee (2002-2003).
- Member of the University Calendar Committee (2002-2003).
- Member of the University Blackboard Advisory Committee (2002-2004)

Other Institutional Service Activities

- Freshman Orientation speaker. Spoke to approximately 400 freshmen and students, five times during each summer (2011, 2012, 2013, 2014, 2015, 2016, 2017)
- Office of Student Transition: Peer Review Team (2016)
- Freshman Convocation Speaker (2012)
- Presented to ECU Financial Services Workshop (2012-2013, 2017)
- Athletic Department Orientation Speaker (2012, 2013, 2014, 2016, 2017)
- Fletcher Hall Coffee Talk (2013-2014)
- Homecoming Court Selection Committee (2011-2012; 2013-2014)
- Panelist for SGA Dollars and Sense Workshop (2009-2010)
- Search Committee for Vice Chancellor for Financial Services (2006-2007)

SERVICE TO THE COLLEGE

Committee Chair

- Chair of the Faculty Advisory Committee (2006-2008)
- President Beta Gamma Sigma Chapter (2003-2005)

Committee

- Faculty Advisory Committee (2007-2009)

- BSA/MSA Student Advisor (2006-2009)
- Undergraduate Advisor (2001-2006)
- Assurance of Learning (2006-2008)
- BUSI Leadership Curriculum (2010-2012)
- COB Research/Creative Activity Committee (2006-2007)
- COB Undergraduate Sub-Committee on Leadership (2006-2007)
- Communications Sub-committee (2008-2009)
- Graduate Curriculum Committee (2007-2009)
- Online Steering Committee (2007-2008)
- Special COB Working Committee on Teaching Effectiveness (2013-2014)
- Undergraduate Curriculum Committee (2007-2008)
- Research/Creative Activity Committee (2006-2007)

Other Institutional Service

- Faculty Peer Reviews (14 different faculty members).
- State Farm Consulting Project
- Presented to Williams High School Academy of Finance

SERVICE TO THE DEPARTMENT

Committee Chair

- Accounting Faculty Scholarship Committee (2011 – present)
- Accounting 2401/2521 Assessment Committee (2006-2007)

Committee

- Accounting 2101 Development Committee (2003-2004)
- BSBA Curriculum Committee (2001-2002)
- Scholarship Committee (2001-2002)

Other Institutional Services

- Coordinated the Undergraduate Assessment.
- Started the Department Newsletter

SERVICE TO THE ACADEMIC PROFESSION

Academic Conference: Discussant

- 2007 Southeast Decision Sciences Institute, Savannah, Georgia. Discussant for the Regional Meeting
- Southeast Decision Sciences Institute. Article Discussant (2005-2006)
- American Accounting Association Southeast Regional Meeting. Discussant of a Conference Presentation (2003 – 2004)
- Southeast Decision Sciences Institute. Reviewed Market Efficiency 1, Streaking Teams (2001-2002)

- Southeast Decision Sciences Institute. Reviewed - Valuation of Non-Standard Leases on Real Assets (200-2001)

Academic Conference: Moderator / Facilitator

- 2007 Southeast Decision Sciences Institute, Savannah, Georgia. Session Chair for the Regional Meeting (2006-2007)

Reviewer - Article / Manuscript

- The Journal of Accounting and Finance Research. Reviewed Article (2004-2005)

Reviewer - Book / Textbook

- McGraw-Hill. Auditing & Assurance Services by Louwers, Ramsey, Sinason, Strawser (2006-2007)
- McGraw Hill. Prepared Answer Key for Apollo Audit simulation accompanying Auditing & Assurance Services by Louwers, Ramsey, Sinason, Strawser (2006-2007)
- Auditing & Assurance Services. 2nd Edition (2005-2006)
- Auditing & Assurance Services. Book Reviewer (2004-2005)

Editorial Board

- Bank Accounting & Finance (2006 – 2010)

Service to the CPA Profession

- NCACPA Board Member (2014 – 2016)
- NCACPA – SOAR Committee Member (2015 – 2016)
- Reviewed and Prepared CPA Exam Questions
- Presented to the Florida Institute of CPAs – Fall Accounting Conference (2008 and 2009)
- Presented to the University of Mississippi Alumni Day (2013, 2014, 2016)
- CPE Presenter to the following accounting firms: KPMG, E&Y, PWC, Deloitte, Strand Haynes, McGladrey, Thomas Judy & Tucker, Smith Leonard and Goodman & Co.
- CPE presenter to the following corporations: AIG, Credit Suisse, Lowe's, Hearst Corp, NACCO, AgFirst, Hanesbrand, Navigon, and CommScope.
- CPE presenter to the Institute of Internal Auditors, the NC Office of the State Auditor and the NC office of the State Controller.
- CPE presenter on behalf of the NCACPA for several conferences and individual seminars.
- Participated in the NC CPA Day of Service
- Presented at the NCACPA Student Leadership Conference (2013 and 2014)

SERVICE TO THE COMMUNITY

- President, Vice-President and Treasurer of the Ronald McDonald House of Eastern North Carolina
- Board Member of the Pitt County Girls Softball League

- Coached Softball at E.B. Aycock Middle School.
- Finance Committee at Covenant Methodist Church

HONORS-AWARDS-GRANTS

Award

- 2015-2016: 5.0 Outstanding Discussion Leader NCACPA
- 2014-2015: Outstanding Faculty Member – Pirate Tutoring Center
- 2013-2014: 5.0 Outstanding Discussion Leader NCACPA
- 2012-2013: Outstanding Professor. Department for Disability Support Services.
- 2011-2012: Outstanding Seminar Discussion Leader NCACPA.
- 2010-2011: Outstanding Seminar Discussion Leader NC Society of CPAs.
- 2010-2011: Outstanding Conference Speaker Award NC Society of CPAs.
- 2010-2011: Nominee for Board of Governor's Excellence in Teaching ECU.
- 2009-2010: Awarded 2009 Outstanding Discussion Leader North Carolina Association of CPAs.
- 2007-2008: Outstanding Discussion Leader North Carolina Association of CPAs.
- 2007-2008: College of Business Nominee for University Max Ray Joyner Award East Carolina University.
- 2007-2008: College of Business Nominee for University Outstanding Teaching Award East Carolina University.
- 2007-2008: Awarded the Board of Governor's Distinguished Professor Award East Carolina University.
- 2006-2007: Outstanding Discussion Leader Award North Carolina Association of CPAs.
- 2005-2006: 2006 Outstanding Chapter Speaker Award North Carolina Association of CPAs.
- 2005-2006: 2006 Outstanding Seminar Discussion Leader North Carolina Association of CPAs.
- 2005-2006: 2006 Outstanding Conference Speaker Award North Carolina Association of CPAs.
- 2004-2005: 2005 Outstanding Chapter Speaker Award North Carolina Association of CPAs.
- 2003-2004: ECU Scholar-Teacher Award East Carolina University.
- 2002-2003: New Faculty Teaching Award Commerce Club.

HONOR

- 2014-2015: ECU STAR Faculty Teaching Effectiveness Highlighted
- 2013-2014: Elected by graduating seniors COB Graduation Marshal - Spring 2013.
- 2012-2013: Elected by graduating seniors COB Graduation Marshal - Spring 2012.
- 2009-2010: Awarded membership to the ECU Servire Society for over 100 hours of community service East Carolina University.
- 2009-2010: Selected as Spring 2009 Faculty Marshal East Carolina University - COB.

- 2008-2009: 2008 Outstanding Discussion Leader North Carolina Association of CPAs.
- 2008-2009: Selected as a Marshal at the Spring 2008 COB Graduation Ceremony East Carolina University.
- 2007-2008: Elected as Marshal for Spring 2007 Graduation ECU College of Business.
- 2007-2008: Initial Member into the University's Servire Society for 100 hours of Community Service East Carolina University.
- 2007-2008: Awarded the College of Business Teaching Fellow East Carolina University.
- 2005-2006: Elected as a Graduation Hooder by the graduate students for Spring 2006 Graduation Hooder.
- 2005-2006: Elected by Students as a Fall 2005 Marshal for Graduation
- 2005-2006: College of Business Nominee for Robert L. Jones Award for Outstanding Teaching East Carolina University.
- 2005-2006: College of Business Nominee for University Award for Outstanding Teaching East Carolina University.
- 2005-2006: College of Business Nominee for Board of Governor's Distinguished Professor for Teaching East Carolina University .
- 2005-2006: College of Business Nominee for the Max Ray Joyner Award for Faculty Service through Continuing Education East Carolina University .
- 2004-2005: Nominee for Board of Governor's Distinguished Professor for Teaching Award East Carolina University.
- 2004-2005: College of Business Nominee for Robert L. Jones Award for Outstanding Teaching East Carolina University.
- 2004-2005: College of Business Nominee for The University Award for Outstanding Teaching East Carolina University.
- 2003-2004: Finalist for Robert L. Jones Award for Outstanding Teaching East Carolina University.
- 2003-2004: College of Business Nominee for University Award for Outstanding Teaching East Carolina University.
- 2003-2004: College of Business Nominee for Max Ray Joyner Award for Faculty Service through Continuing Education East Carolina University.
- 2003-2004: College of Business Nominee for The Board of Governor's Distinguished Professor for Teaching Award East Carolina University .

Memberships

- AAA - Financial Section
 - American Accounting Association (AAA)
 - American Institute of CPAs (AICPA)
 - North Carolina Association of CPAs (NCACPA)
-