

Vita

DOUGLAS K. SCHNEIDER, Ph.D., CPA
Edwin B. Jones Family Endowed Professorship in Accounting
East Carolina University
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EXPERIENCE:

Academic:

Edwin B. Jones Family Endowed Professorship in Accounting, EAST CAROLINA UNIVERSITY (8/15 - present)
Professor of Accounting, EAST CAROLINA UNIVERSITY (8/03 – 8/15)
Associate Professor of Accounting, EAST CAROLINA UNIVERSITY (8/97 – 7/03)
Assistant Professor of Accounting, EAST CAROLINA UNIVERSITY (8/91 - 7/97)
Post-doctoral Accounting Instructor, UNIVERSITY OF GEORGIA (9/89 to 8/91)
Teaching Assistant (while a PhD student), UNIVERSITY OF GEORGIA (9/85 to 8/89)
Teaching Assistant (while a MSA student), UNIVERSITY OF VIRGINIA (8/83 to 8/85)

Business:

Financial Analyst, KOLLMORGEN CORP. [NORTHAMPTON, MA] (4/81 - 7/83)
Accounting Manager, GERBER SCIENTIFIC, INC. [SOUTH WINDSOR, CT] (10/79 - 4/81)

EDUCATION:

Ph.D. in Business Administration - Accounting, UNIVERSITY OF GEORGIA (8/89)
Master of Science in Accounting, UNIVERSITY OF VIRGINIA (5/85)
Bachelor of Science in Accounting, BENTLEY UNIVERSITY, Waltham, MA (6/78)

COURSES TAUGHT:

Graduate Intermediate Financial Accounting Theory, Graduate Financial Accounting Theory, Intermediate Accounting II, Principles of Accounting I, Accounting for Decision Making (MBA Course), Intermediate Accounting I, Cost Accounting, Income Tax I, Principles of Accounting II, Survey Course in Accounting for Non-business Majors

CERTIFICATION:

CPA in the State of North Carolina. Certificate number 26617.

ORGANIZATIONS AND ASSOCIATIONS:

American Institute of Certified Public Accountants.
American Accounting Association.
North Carolina Association of CPAs.
Commerce Club, College of Business, East Carolina University.
U. of Georgia Alumni Society, UGA Foundation.
U. of Virginia Alumni Association, Life Member.
Bentley University Alumni Society.

PAPERS UNDER REVIEW:

“After-Tax Salvage Value (ATSV) For Capital Budgeting Decisions: Implications of MACRS half-Year Convention,”
Robert Prati and Douglas K. Schneider.
Under review at Journal of Financial Education.

WORKING PAPERS:

“New Leasing Standard and Financial Reporting,”
Mark G McCarthy and Douglas K. Schneider.

RESEARCH PROJECTS IN PROCESS:

“Roth IRA: Future Risks to Tax Advantages? (What could go wrong for Roth IRA’s?),”
Douglas K. Schneider.
In process.

PUBLICATIONS:

“Cash and Non-cash Equity Income and Credit Ratings,”
Douglas K. Schneider, Brett D. Cotton and Mark G. McCarthy.
Journal of Theoretical Accounting Research. (Spring 2022) forthcoming.

“Evidence of the Relationship Between Credit Ratings and Reporting Discontinued Operations,”
Douglas K. Schneider, Denise Dickins, Mark G. McCarthy and Dennis O’Reilly.
Advances in Business Research. 2020. 10. 82-94.

“ASU 2016-07: Simplification for Equity Method Reporters,”
Brett D. Cotton, Mark G. McCarthy and Douglas K. Schneider.
Tennessee CPA Journal. July/August 2019. 64(4) 30-4.

“Extraordinary Items Classification Eliminated From the Income Statement: Some Supportive Evidence,”
Douglas K. Schneider, Mark G. McCarthy and Dennis O’Reilly.
Coastal Business Journal. Fall 2018. 17-25.

“Seasoned Equity Offerings Earnings Management and Secondary Share Issuance,”
Brett Cotten and Douglas K. Schneider.
Southern Business and Economic Journal. Fall 2017. 40(1) 61-85.

“Equity Income and Energy Sector Firms: the Association with Credit Ratings,”
Brett D. Cotten, Mark G. McCarthy and Douglas K. Schneider.
Petroleum Accounting and Financial Management Journal. Fall/Winter 2017. 36(3). 19-33.

“Reporting of Discontinued Operations: Past, Present, and Future,”
Denise Dickins, Mark McCarthy, Dennis O’Reilly, and Douglas Schneider.
CPA Journal. (February 2017). 87(2). 52-55

“Academic Research in Accounting: A Framework for Quality Reviews,”
Denise Dickins and Douglas K. Schneider.
Current Issues in Auditing. (Spring 2016). 10(1). A34-A46.

“Discontinued Operations Reported by the Energy Sector: The Expected Impact of ASU 2014-08,”
Denise Dickins, Mark McCarthy, Dennis O’Reilly and Douglas K. Schneider.
Oil, Gas & Energy Quarterly. (December 2016). 65(2) 307-312

“FASB Proposes New Leasing Standard,”
Mark G. McCarthy, Dennis O’Reilly and Douglas K. Schneider.
Tennessee CPA Journal. (2015). 60(6), 18-22.

“Stock Buybacks: Is Practice Explained by Management Theory?”
James M. Kohlmeyer, III and Douglas K. Schneider.
Journal of Business and Accounting. (Fall 2015). 8(1).

“Financial Challenges in Higher Education: Leadership Style and Ranking,”
Phillip J. Price, Linda Quick and Douglas K. Schneider.
Community College Journal of Research and Practice. (2015). 40(6), 508-522.

“Proposed Accounting Standard Requires Capitalization of all Long-term Leases for Lessees,”
Mark G. McCarthy, Brett Cotten and Douglas K. Schneider.

- Coastal Business Journal.** (Spring 2014) 1-16.
- “Capitalization of Operating Leases and Credit Ratings,”
Brett D. Cotten, Douglas K. Schneider, and Mark G. McCarthy.
Journal of Applied Research in Accounting and Finance. (2013). 8(1), 2-16.
- “IFRS Convergence in Japan: Road Map and Challenges,”
Noriaki Yamaji (Kwansei Gakuin University), Joshua Hudson and Douglas K. Schneider.
Journal of Business and Accounting. (Fall 2012). (1), 59-69.
- “A Methodological Framework for Examining Information Content of Proposed Lease Accounting Rule,”
Douglas K. Schneider, Mark G. McCarthy and Brett Cotton.
Journal of Theoretical Accounting Research. (Fall 2012). 8(1), 113-127.
- “An Examination of the Growth and Use of Treasury Stock,”
Samuel L. Tibbs, Mark G. McCarthy, and Douglas K. Schneider.
National Accounting Journal. (Summer 2011) 13 (1) 19-31.
- “State Higher Educational Agencies and the State Research University: A Time within the University to Collaborate on Public Policy and Business Enterprise of Community Growth,”
James Holloway, Douglas K. Schneider, Elaine Seeman, D. Ensley and James Kleckley.
Rutgers Journal of Law and Public Policy. (2011) 1 (8), 128-86.
- “Change in Reporting the Funded Status of Pensions: Impact on Debt-Asset and Debt-Equity Ratios,”
Douglas K. Schneider, Mark G. McCarthy, and Lisa Austen-Jaggard.
Coastal Business Journal. (2011). 10 (1), 31-40.
- “Equity Income of Energy Firms: Examination of Non-cash Income,”
Douglas K. Schneider, Samuel L. Tibbs and Mark G. McCarthy.
Petroleum Accounting and Financial Management. (Spring 2010). 29 (1), 163-77.
- “Investments and Loans Reported by the 10 Largest U.S. Banks,”
Mark G. McCarthy, Douglas K. Schneider and Samuel L. Tibbs.
Bank Accounting & Finance. (December 2009-January 2010). 23(1), 19-24.
- “Equity Income: Do Investors Perceive It as a Component of Earnings?”
Douglas K. Schneider, Samuel L. Tibbs and Mark G. McCarthy.
Journal of Theoretical Accounting Research. (Fall 2009). 5(1), 55-67.
- “The Value-Relevance of The Cumulative Effect Reporting Method: Some Evidence In Support Of FAS 154,”
Douglas K. Schneider, James M. Kohlmeyer, III and Samuel L. Tibbs
Journal of Applied Business Research. (September/October 2009). 25(5), 45-57.
- “Fair Value Accounting with FAS 159: Potential Impact on Earnings,”
Douglas K. Schneider, Mark G. McCarthy and Dennis M. O’Reilly.
Commercial Lending Review. (July-August 2008) 23(4), 8-14.
- “The Earnings Impact of FAS 154: an Analysis by Year, Industry and Firm Size,”
Douglas K. Schneider, James M. Kohlmeyer, III, and Mark W. Rieman.
Academy of Accounting and Financial Studies Journal. (2008). 12(3), 113-129.
- “The Market Perception of Mandatorily Redeemable Preferred Stock: Some Empirical Evidence,”
Douglas K. Schneider, Mark G. McCarthy and Mark Rieman.
Midwestern Business and Economic Review. (Number 40, Fall 2007) 33-43.
- “The Market Perception of Treasury Stock,”
Douglas K. Schneider, Mark G. McCarthy and Cal Christian,
The National Accounting Journal. (Summer/Fall 2007) 53-63.
- “Fair Value Accounting Broadened with FAS-159,”
Douglas K. Schneider and Mark G. McCarthy.
Commercial Lending Review. (July-August 2007) 22(4), 28-35.
- “FAS 154: A New Reporting Standard for Accounting Changes,”
James M. Kohlmeyer, III, Mark W. Rieman and Douglas K. Schneider,
The National Accounting Journal. (Fall/Winter 2006) 8(2) 1-5.
- “Changes in Accounting Methods: Impact of FAS 154 on Energy Firms,”
Mark W. Rieman, Douglas K. Schneider and James M. Kohlmeyer III.
Oil, Gas & Energy Quarterly. (December 2006.) 55 (2), 361-7.
- “FASB Proposes to Expand Fair Value Accounting,”

- Douglas K. Schneider and Mark G. McCarthy.
Bank Accounting & Finance. (August-September 2006) Vol. 19, No. 5: 25-8.
 “A New FASB Standard for Accounting Changes: Implications for the Banking Industry,”
 James M. Kohlmeyer, III, Mark Rieman and Douglas K. Schneider.
Bank Accounting & Finance. (August-September 2005) Vol. 18, No. 5: 33-6.
 “Financial Characteristics of Firms Announcing Share Repurchases,”
 Daryl M. Guffey, Douglas K. Schneider.
Journal of Business and Economic Studies. (Fall 2004) 10 (2), 13-27.
 “The Market Perception of Non-controlling Interest and Firm Equity Value,”
 Mark G. McCarthy and Douglas K. Schneider.
Research Journal of Business Disciplines. (October 2004) 128-37.
 “FAS 150: the Effect on Debt Covenants.”
 Mark G. McCarthy, Douglas K. Schneider, Larry P. Seese.
Commercial Lending Review (March 2004) 36-40.
 “SFAS 141 and 142: Relevance to prior and Future Mergers and Acquisitions in the Oil, GAS and Energy Industry,”
 Mark McCarthy, Cal Christian and Douglas K. Schneider.
Petroleum Accounting and Financial Management Journal (Fall/Winter 2002) 53-62.
 “Do Firms Have A Tax Incentive For Stock Buybacks? An Empirical Examination,”
 Daryl M. Guffey, Dan L. Schisler, Douglas K. Schneider.
Advances in Taxation (October 2002) 14: 117-136.
 “Goodwill Impairment Testing and Disclosures under SFAS No. 142,”
 Cal Christian, Mark G. McCarthy, and Douglas K. Schneider.
Bank Accounting & Finance, (June 2002) 5-9.
 “Classification of Financial Instruments with Characteristics of both Debt and Equity:
 Evidence Concerning Convertible Redeemable Preferred Stock,”
 Mark G. McCarthy and Douglas K. Schneider.
Academy of Accounting and Financial Studies Journal, (2001) 5 (2), 1-14.
 “FASB Rethinks Accounting for Goodwill,”
 Douglas K. Schneider, Mark G. McCarthy, and Cal Christian.
Commercial Lending Review, (Fall 2001) 16 (4), 47-53.
 “Using a Neurofuzzy Expert System to Address Ambiguity Problems in Debt/Equity Issues
 of Closely Held Corporations,” Joey M. Hagan, Mark A. Segal, and Douglas K. Schneider.
Academy of Accounting and Financial Studies Journal, (2001) 6 (1), 27-41.
Make It Through Accounting. 2nd Edition. Douglas K. Schneider. Thomson Custom Publishing.
 Cincinnati OH. (2003) 239 pages. (ISBN: 0-7593-0967-1).
Procedural Review: Financial Accounting - The Impact on Decision Makers.
 Mark G. McCarthy and Douglas K. Schneider. Harcourt College Publishers. Fort Worth, Texas. (2001)
 327 pages. (ISBN: 0-03-029322-7) [Ancillary to *Financial Accounting - The Impact on Decision Makers*,
 by Porter and Norton.]
 “What You Need to Know about Pre-Merger Tax Planning,”
 Dan L. Schisler, Douglas K. Schneider and Mark G. McCarthy.
The Journal of Corporate Accounting and Finance, (2001, January/February) 12 (2), 21-26.
 “The Best Tax Strategies for M&A,”
 Dan L. Schisler, Douglas K. Schneider and Mark G. McCarthy.
The Journal of Corporate Accounting and Finance (Winter 2000) 25-30.
 “Attempts to Deny Debt Treatment for 'Century Bonds'; Implications for Issuers in the Energy Industry,”
 J. David Mason and Douglas K. Schneider. **Oil, Gas & Energy Quarterly**
 (formerly Oil & Gas Tax Quarterly). (March 2000.) 48 (3), 541-52.
 “FPCPS: an Introduction to an Innovative Financial Instrument.” Douglas K. Schneider and David Mason.
The Journal of Corporate Accounting and Finance (1999, Winter) 10 (2), 81-89.
 “The Market Perception of Convertible Debt Versus Straight Debt: Some Empirical Evidence from U.S. Firms
 and Non-U.S. Firms Listed in the U.S.,” Douglas K. Schneider, Mark G., McCarthy and Paul Wertheim.
Journal of International Financial Management and Accounting (Vol. 10, No. 1, 1999) 24-41.
 “ERISA, FASB, and Benefit Plan Amendments: Section 402(b)(3) Violation as a Loss Contingency

- for a Plan Amendment," James E. Holloway and Douglas K. Schneider.
Drake Law Review (Vol. 46:1, 1997) 97-148.
 [Cited in "Worth Reading," **National Law Journal** (May 25, 1998) A14.]
- "The Future of Redeemable Preferred Stock,"
 Douglas K. Schneider and Paul Wertheim.
Bank Investor, SNL Securities, (September, 1997) [non-refereed].
- "Earnings Impact of Applying International Accounting Standard 32 to Convertible Debt:
 Some Evidence for U.S. Firms," Douglas K. Schneider, Mark G. McCarthy, and J. Larry Hagler.
Journal of International Accounting, Auditing, and Taxation (Vol. 6, No. 1, 1997) 97-109.
- "The New EPS,"
 Douglas K. Schneider,
Monthly Market Report, SNL Securities, (September, 1996) 16-19 [non-refereed].
- "Evidence from the U.S. Market of the Association of Capitalized Non-Goodwill Intangibles to Firm Equity
 Value," Mark G. McCarthy and Douglas K. Schneider.
Advances in International Accounting (Volume 9, 1996) 111-27.
- "Market Perception of Goodwill: Some Empirical Evidence,"
 Mark G. McCarthy and Douglas K. Schneider.
Accounting and Business Research (Winter, 1995) 69-81.
- "Equity Classification of Convertible Debt?: Tax and Cash Flows Considerations,"
 Douglas K. Schneider, Dan Schisler, Mark G. McCarthy, and J. Larry Hagler.
The Journal of Applied Business Research (Fall, 1995) 64-72.
- "IAS 32: Does It Signal U.S. Changes in Accounting for Convertible Debt?,"
 Douglas K. Schneider, Mark G. McCarthy, and J. Larry Hagler.
The Journal of Corporate Accounting and Finance (Autumn, 1995) 89-97.
- "Put Options Written on an Enterprise's Own Stock: Accounting for a Popular Derivative,"
 Douglas K. Schneider and Mark G. McCarthy.
The Journal of Corporate Accounting and Finance (Spring, 1995) 19-30.
- "On the Credibility of GAAP: Do Preparers, Auditors, and Users See Eye to Eye?,"
 Douglas K. Schneider, Gordon S. May, and David R. Shaffer.
The Journal of Applied Business Research (Fall, 1994).
- "The Common Stock Equivalency of Liquid Yield Option Notes: Some Surprising Results,"
 Douglas K. Schneider and Paul Wertheim.
The Journal of Corporate Accounting & Finance (Summer, 1994) 469-78.
- "The Basics of Recording Contingent Liabilities,"
 Douglas K. Schneider.
Journal of Professional Bookkeeping and Management (invited article) (Winter, 1994) 47-53.
- "Cash Flow Impact of Tax Amortization of Goodwill Smiles on Acquisitions,"
 Dan Schisler, Mark G. McCarthy, and Douglas K. Schneider.
The Journal of Corporate Accounting & Finance (Summer, 1994) 501-11.
- "Redeemable Preferred Stock: Endangered Financial Instrument?,"
 Douglas K. Schneider and Paul Wertheim.
Journal of Business and Economic Perspectives (Fall, 1993) 45-51.
- "Study Details Prevalence of Goodwill on Corporate Balance Sheets,"
 Douglas K. Schneider and Mark G. McCarthy.
The Journal of Corporate Accounting and Finance (Autumn, 1994) 95-103.
- "Will FASB Bury Redeemable Preferred Stock?," Douglas K. Schneider.
Corporate Cashflow (May, 1993) 45-6 [non-refereed].
- "On Narrowing the Credibility GAAP: Has the Financial Accounting Standards Board (FASB) Enhanced the
 Credibility of Generally Accepted Accounting Principles (GAAP)?"
 Douglas K. Schneider, Gordon S. May and David R. Shaffer.
The Journal of Applied Business Research (Spring, 1993) 76-85.
- "Proposed Reclassification of Redeemable Preferred Stock: The Impact on Financial Statement Ratios,"
 Paul Wertheim and Douglas K. Schneider.
The Journal of Corporate Accounting and Finance (Winter, 1992/93) 161-8.

- "Preparation of Accounting Graduates for a Professional Accounting Career in the USA,"
Sankaran Venkateswar and Douglas K. Schneider.
The Chartered Accountant (India) (January, 1991) 564-7.
- "Reporting Accounting Changes: Are Stricter Guidelines Needed?"
Gordon S. May and Douglas K. Schneider.
Accounting Horizons (September, 1988) 68-74.
[Reprinted in Richard G. Schroeder and Myrtle Clark, **Accounting Theory: Text and Readings, Fifth Edition**, New York: John Wiley and Sons (1994).]

RESEARCH PROCEEDINGS AND PRESENTATIONS:

- "Cash Versus Non-cash Equity Income: Evidence of Association to Credit Ratings,"
Douglas K. Schneider, Brett D. Cotton and Mark G. McCarthy.
Decisions Sciences Institute Annual Meeting. Washington D.C. (November, 2017).
- "Evidence of the Impact of Reported Discontinued Operations on Credit Ratings,"
Douglas K. Schneider, Denise Dickins, Mark G. McCarthy and Dennis O'Reilly.
Decisions Sciences Institute Annual Meeting. Washington D.C. (November, 2017).
- "Academic Research in Accounting: A Framework for Quality Reviews,"
Denise Dickins and Douglas K. Schneider.
2015 Ethics Research Symposium at the AAA Annual Meeting.
- "Academic Research in Accounting: A Framework for Quality Reviews"
Denise Dickins and Douglas Schneider.
Presented at a workshop at **Florida Atlantic University**, (October 2014).
- "Operating Leases, Credit Ratings, and the Adequacy of Current Reporting Requirements,"
Brett D. Cotten, Douglas K. Schneider, and Mark G. McCarthy.
Southern Finance Association, Charleston, SC (November, 2012).
- "Uses and Value Relevance of Treasury Stock: Justification to Classify Based on Intent?"
Sam Tibbs, Mark McCarthy and Douglas K. Schneider.
AAA National Meeting, Research Interaction Forum Session. New York, NY (August, 2009).
- "Evidence of Treasury Stock as an 'Equity Credit' for Credit Ratings,"
Douglas K. Schneider, Mark G. McCarthy and Samuel L. Tibbs.
AAA National Meeting, Research Interaction Forum Session. Anaheim, CA (August, 2008).
- "Equity Credit, Credit Rating Targeting, and Treasury Stock: Evidence of a Symbiotic Relationship,"
Sam Tibbs, Douglas K. Schneider and Mark McCarthy.
MFA Midwestern Meeting. Dayton, OH (February, 2008).
- "Equity Credit, Credit Rating Targeting, and Treasury Stock: Evidence of a Symbiotic Relationship,"
Sam Tibbs, Douglas K. Schneider and Mark McCarthy.
Decisions Sciences Institute National Meeting. Phoenix, AZ (November, 2007).
- "The 'Cumulative Effect' of Changes in Accounting Methods: An Investigation of Market Perception,"
Douglas K. Schneider and James M. Kohlmeyer III.
Decisions Sciences Institute National Meeting. Phoenix, AZ (November, 2007).
- "Front-Loaded Versus Back-Loaded Benefit Retirement Vehicles: An Analytical Examination,"
Joey Hagan, Derek Pszenny and Douglas K. Schneider.
Southeast American Accounting Association. Atlanta, GA (April, 2007).
- "Changes in Tax Treatment of Dividends Presents New Challenges To Annuities,"
Joey Hagan, Derek Pszenny and Douglas K. Schneider.
Southeast Decision Sciences Institute Meeting. Savannah, GA (February, 2007).
- "Reporting Changes in Accounting Methods: A New Accounting Rule Could Affect the Energy Industry,"
Mark Rieman, Douglas K. Schneider and James M. Kohlmeyer III.
Southeast Decision Sciences Institute Meeting. Wilmington, NC (February, 2006).
- "Reporting Changes in Accounting Methods: An Investigation of a New Accounting Standard."
Douglas K. Schneider, James M. Kohlmeyer III and Mark W. Rieman.
International Academy of Business and Public Administration Disciplines (IABPAD). Orlando, FL (January, 2006)

- “The Impact of a Proposed Accounting Rule: Accounting Changes and Error Corrections.”
Douglas K. Schneider, James M. Kohlmeyer III, Mark Rieman.
Proceedings of the 2005 **Southeast Decision Sciences Institute Meeting**. Raleigh, NC. (February, 2005).
- “The Market Perception of Treasury Stock,”
Douglas K. Schneider, Mark G. McCarthy, Larry Seese and Cal Christian.
Decisions Sciences Institute National Meeting. Boston, MA. (November, 2004).
- “The Market Perception of Mandatorily Redeemable Preferred Stock: Some Empirical Evidence,”
Douglas K. Schneider, Mark G. McCarthy and Mark Rieman.
The 2004 Mid-Atlantic Regional Meeting of the American Accounting Association. Arlington, VA. (2004, April).
- “The Market Perception of Non-controlling Interest and Firm Equity Value.”
Mark G. McCarthy and Douglas K. Schneider.
Mid-South Association of Business Disciplines Annual Meeting. Jackson, Mississippi. (2004, February).
- “Do Companies Trading Tax-Free in Their Own Stock: an Alternative Explanation for the Stock Buy-Back Decision.”
D.S. Schisler and D.M. Guffey and D.K. Schneider.
Decision Sciences Institute National Meeting. San Diego, CA. (2003, November).
- “Market Perception of Minority Interest in a Subsidiary.”
Mark G. McCarthy and Douglas K. Schneider.
Proceedings of the 2001 **Decision Sciences Institute National Meeting**. San Francisco, California. (2001, November).
- “Investor Perception of Additional Pension Liability: IAS 19 versus FAS 87.”
Douglas K. Schneider. Proceedings of the 2001 **Decision Sciences Institute National Meeting**. San Francisco, California. (2001, November).
- “Investor Perception of Additional Pension Liability: IAS 19 versus FAS 87.”
Douglas K. Schneider. Proceedings of the 2001 **Southeast Decision Sciences Institute Meeting**. Charlotte, NC. (2001, February).
- “Financial Characteristics of Firms Announcing Share Repurchases.”
Proceedings of the 2001 **American Society of Business and Behavioral Sciences**.
Las Vegas, Nevada. (2001, February). Daryl M. Guffey and Douglas K. Schneider.
- “Is there a Tax Incentive for Stock Buybacks?: An Empirical Examination.”
Daryl M. Guffey, Dan L Schisler and Douglas K. Schneider.
American Accounting Association National Meeting Research Forum [Table Presentation] (August 2001)
and Proceedings of the 2000 **Decision Sciences Institute National Meeting**. Orlando, Florida (2000, November).
- "Using a NeuroFuzzy Expert System to Address Ambiguity in Debt/Equity Issues of Closely-Held Corporations,"
Joseph M. Hagan, Mark A. Segal, Douglas K. Schneider Mark G. McCarthy.
Accepted for presentation at the **Southeast Decision Sciences Institute Meeting**. Wilmington, North Carolina. (February, 2000).
- "Addressing Ambiguity in Debt/Equity Issues of Closely-Held Corporations,"
Joseph M. Hagan, Mark A. Segal, and Douglas K. Schneider.
Accepted for presentation at the meeting of the **American Academy of Accounting and Finance**. New Orleans, Louisiana. (December, 1999).
- "Evidence on the Dual Nature of Convertible Redeemable Preferred Stock,"
Mark G. McCarthy and Douglas K. Schneider.
Presented at the **National Decision Sciences Institute Meeting**. New Orleans, Louisiana. (November, 1999).
- "Financial Characteristics of Firms Announcing Stock Repurchases,"
Daryl M. Guffey and Douglas K. Schneider. Presented at the round table session [Table Presentation] of the
National Decision Sciences Institute Meeting. Las Vegas, Nevada. (November, 1998).
- "An Empirical Investigation of the Market Perception of Liquid Yield Option Notes,"
Douglas K. Schneider and Mark G. McCarthy
Annual Meeting of the Southeastern Region of the American Accounting Association, Atlanta GA (April, 1999).

“Mandatorily Redeemable Preferred Stock and Liquid Yield Option Notes: A Comparison of Marginal Tax Rates and Debt Levels,”

Dan L. Schisler and Douglas K. Schneider, presented at the **Annual Meeting of the Decision Sciences Institute** (November, 1997) and **American Accounting Association Research Forum** [Table Presentation] (August, 1996).

"Using Equity Valuation Models to Measure the Underlying Characteristics of Intangibles and Financial Instruments: Providing Guidance in Resolving Differences in Multi-National Reporting,"

Paul Wertheim, Douglas K. Schneider, and Mark G. McCarthy. Presented at the **International Accounting Research: Multinational Enterprises and Global Change Conference**, Warwick Business School, University of Warwick, Coventry, England (a special conference of the **International Association for Accounting Education and Research**, five co-sponsors including the **American Accounting Association**) (May, 1996); and at the **American Accounting Association Research Forum** [Table Presentation] (August, 1996). "Debt Versus Equity: The Market Perception of Redeemable Preferred Stock," Paul Wertheim, Douglas K. Schneider, and Mark G. McCarthy, presented at the **Annual Meeting of the Decision Sciences Institute** (November, 1995).

"ERISA, FASB 106, and Postretirement Welfare Benefits: Unlawful Plan Amendment Procedures and Contingent Benefit Plan Liability,"

James E. Holloway and Douglas K. Schneider, presented at **Academy of Legal Studies in Business** (August, 1995).

"The Market Perception of Convertible Debt: Some Empirical Evidence," Douglas K. Schneider, Mark G.

McCarthy, and Paul Wertheim, presented at the **American Accounting Association Research Forum** [Table Presentation] (August, 1995) and **Annual Meeting of the Decision Sciences Institute** (November, 1994).

"Market Perception of Goodwill: Some Empirical Evidence," Mark G. McCarthy and Douglas K. Schneider.

American Accounting Association Research Forum [Table Presentation] (August, 1995) and **Annual Meeting of the Southeastern Region of the American Accounting Association** (April, 1994).

"Debt Versus Equity Instruments and the Potential Impact of Reclassification: The Case of Redeemable Preferred Stock," Paul Wertheim, Douglas K. Schneider, and Mark G. McCarthy.

National Meeting of the Decision Sciences Institute (November, 1993).

"Dimensions of Accounting Information Reliability: Some Evidence Supporting SFAC No. 2,"

Douglas K. Schneider.

Annual Meeting of the Southeastern Region of the American Accounting Association (April, 1993).

COMMITTEES, BOARD, ADVISOR AND PROFESSIONAL SERVICE:

Editorial Review Board for *Issues in Accounting Education*, 2007 - 2012.

(Published by the American Accounting Association).

- Review original-submission manuscripts and revise-and-resubmit drafts.
- Provide authors with reviewer comments for improving manuscripts.
- Make recommendations to the Editor and Associate Editor for acceptance, revision and rejection of manuscripts.

Other Reviewer Assignments for Publications and Academic Meetings:

- Journal of Personal Finance, 2007.
- South East Decision Sciences Meeting, Savannah, GA, February, 2007.
- South East Decision Sciences Meeting, Wilmington, NC, February, 2006.
- National Decision Sciences Meeting, November, 2005.
- National Decision Sciences Meeting, Boston, November, 2004.
- A manuscript for the Journal of International Financial Management and Accounting, 2002.
- Reviewed an article for Issues in Accounting Education, 1997.

AICPA - CPA Exam Development, 2008 - present:

Development of simulation-type questions for the CPA Exam:

- Participated in bi-annual CPA Exam simulation development work shops at AICPA headquarters in Durham, NC, 2009, 2010, 2011, 2012, 2015; Ewing, NJ, 2013.
- Hosted CPA Examinations Team simulation workshop at East Carolina University, 2010. The first instance of CPA Exam development occurring on a college campus.

Development of objective (multiple-choice) questions for the CPA Exam:

- Mentor writers of objective (multiple-choice) questions for CPA Exam for ACT-AICPA (entity under contract to write objective questions for the CPA Exam), with emphasis on technical accuracy and citation of relevant accounting rules, 2011.
- Wrote original objective questions for the CPA Exam, 2008-2009.
- Participate in workshops to review and re-write objective questions, Boston, MA, 2008 and Minneapolis, MN, 2009, Ft. Lauderdale, FL, 2013.

CPA Exam Field Test:

- Coordinated the hosting of a field test of the CPA Exam at East Carolina University.
Spring semester/Fall semester: 2011-present.

Personnel Committee of Department of Accounting, East Carolina University, 2006 - present :

Chair, 2006 – present. Member since 2000.

- Conduct meetings and votes of tenured faculty on hiring faculty candidates, reappointment of untenured faculty and fixed-term instructors and prepare proper documentation.
- Conduct meeting and votes on awarding or denying tenure to faculty candidates for tenure.
- Coordinate selection of external reviewers for faculty applying for tenure.
- Reviewed resumes of candidates for faculty positions.

Other Department of Accounting Assignments:

- Department of Accounting Post Tenure Review Committee, 2000 - present.
- Peer Review Faculty for the Department of Accounting, 1995 - 2001.
- Department of Accounting QIP Student Advising Issues Committee, Faculty Committee and Constituents Advisory Board Issues Committee.

Beta Alpha Psi (Iota Xi Chapter) at East Carolina University:

(National honor society for accounting majors, <http://www.facebook.com/ECUBAP>).

Faculty Co-advisor for the ECU Iota Xi Chapter of Beta Alpha Psi, 1995 - present.

- Co-founded the successful installation of the Iota Xi Beta Alpha Psi chapter at East Carolina University, 1998, petitioning chapter from 1995 - 1998.
- Host numerous meetings each semester by CPA firms and prospective employers to make presentations to and interact with students to explain the demands and rewards of careers in accounting and business.
- Provided guidance and supervision to the student officers; President, Treasurer, Reporting Secretary, and VP of Communications and Professional Activities.
- Arrange for student officers to travel to the regional and national Beta Alpha Psi meetings at various locations in the U.S.
- Organize and host an induction banquet each semester for new inductees and their families each semester.
- Arrange Chapter to volunteer each semester at “Give2theTroops” in Greenville, NC and volunteer each week at the Pirate Tutoring Center at East Carolina University.
- Direct Chapter to support an annual scholarship for an accounting student named in honor of deceased 2010 Chapter president.
- Volunteer for the Michael Jordan Celebrity Golf Classic (benefits the Ronald McDonald House), 1997 - 2001.
- Inducted in Beta Alpha Psi as a Faculty Member, 1998.

National Association of Black Accountants (NABA) Chapter at East Carolina University:

(<https://orgsync.com/47975/chapter>).

Founding Faculty Advisor, 2012 to 2017.

- Contributed to the establishment of a chapter of NABA at ECU.
- Meet with student officers in executive committee meetings.
- Process membership forms and payments to the national executive office.
- Secured financial support for NABA at ECU through annual sponsorship of several thousand dollars by Dixon Hughes Goodman, LLP, a national CPA firm.
- Coordinated the travel of students to the regional internship and job networking conference in Atlanta each September.
- Arrange and host speakers for NABA professional meetings and joint meetings with other student groups.

Faculty Representative to the Dean of the College of Business and Chair of the Faculty Advisory Committee for the College of Business, 2002 - 2006:

- Scheduled and presided over biweekly meetings during the 2005-2006 academic year of Departmental Faculty Reps to deliberate on the Strategic Plan of the College of Business.
- Revised the Faculty Code of the College of Business to address changes in the structure of the College and to be in conformity with the University Faculty Code.
- Administered nominations and selection committee votes of college of Business faculty for University-wide teaching awards.
- Administered vote on candidates for dean of the College of Business and communicated with the alumni on the search for a new dean.
- Coordinated the State Employees Combined Campaign (United Way) for the College of Business.
- Conducted election of College faculty to serve on the search committee for a new Dean of the College of Business.
- Conducted election of Faculty Senators to the East Carolina University Faculty Senate.
- Conducted selection of faculty teaching awards for eligible School of Business faculty.
- EBI Survey Data Review.

East Carolina University Strategic Planning Committee, 2004 – 2006, 1995 - 2000:

- Chair for the Strategic Planning Committee for the College of Business. Developed “Priorities for Action” and “Operational Objectives” for the College of Business, 2004 – 2006.
- Served on the ECU College of Business Strategic Planning Committee to contribute to the development of the strategic plan for the College of Business for 1995-2000 planning period.
- Served as Chair of the Department of Accounting Operational Planning Unit to develop the strategic plan for the Department of Accounting for 1995-2000 planning period.
- AACSB Re-accreditation Committee Member, Instructional Resources and Responsibilities, 1998 - 1999.

Chair of University-wide Student Appeals Committee (formerly the Credits Committee), East Carolina University:

Chair, 1999 – 2001; Member, 1998 - 1999.

- Held monthly hearings on student appeals in regard to grade replacements, grade disputes and missed deadlines.
- Prepared responses to student appeals and communicated the committee’s findings to students.
- Prepared annual report to the Faculty Senate on deliberations and findings of the Committee.

Beta Gamma Sigma (international honor society for business majors, <http://www.betagammasigma.org/>):

Treasurer, 2000 – 2004; President, 1998 – 2000; Scholarship Committee, 1995-1997.

- Achieved over 90% acceptance of induction among student nominees, 1998 – 2000.
- Started hosting induction dinner banquets for Beta Gamma Sigma inductees and their guests, 1998.
- Serve as reader at induction banquet each semester, 1995 - present.

On-campus Accounting Internship Program at East Carolina University, 2000 – present:

- Developed an on-campus accounting internship program for accounting majors to gain experience working in Administration and Financial Services offices throughout the East Carolina University campus.

Graduate Student Appeals Committee, ongoing:

- Chaired appeals committee for graduate student dismissal from ECU Graduate School, spring and summer 2015.
- Committee member for appeals committee for graduate student dismissal from ECU Graduate School

Additional Service in Support of Student Experience at East Carolina University:

- Sponsor an annual College of Business Scholarship of \$1,500 awarded annually in the name of my parents,

2008 - present.

- College of Business Scholarship reviewer. Review approximately 50 student scholarship applications.
- Routinely write letters of recommendations for students' applications to graduate school, scholarships and employment opportunities and routinely forward students' resume to prospective employers.
- Solicit and distribute information about numerous accounting jobs and internships to students from alumni and prospective employers.
- East Carolina University's Open House for Prospective Freshmen and Transfer Students: Represent the Department of Accounting and College of Business each semester to discuss the East Carolina University experience with prospective freshmen and transfer students and their parents, 1994 – present.
- Recruited Credit-Suisse's back office operation in Raleigh to recruit at East Carolina University, 2006.
- Served as a trustee pro bona for the trust fund of an East Carolina University student, 2005 - 2007.
- Campaign for East Carolina Scholars Steering Committee, fundraiser, 2000.
- Established a GMAT review course still currently offered by the East Carolina University College of Business Professional Programs. Designed the course and recruited faculty instructors, 1992.
- Coordinated visit of State Auditor of North Carolina to East Carolina U. to develop new recruiting practices for the State Auditors' office, 2005.
- Developed a sample resume packet and other placement-related material for distribution to students, (until the College of Business established a Career Center), 1993 – 2007.
- Coordinated a Professional Dress and Demeanor Program for students, 1993 - 2007.
- Faculty co-advisor for the Student Accounting Society, 1993 - 1995.

Other Administrative Service at East Carolina University:

- Unit Code Screen Committee, fall 2021 – present.
- Chancellor's Greek Life Task Force, fall 2018.
- Search committee for the new Dean for the College of Business, 2018 – 2019.
- Ruth B. Jones Teaching Award selection criteria committee, spring 2015.
- Search Committee for Major Gifts Officer for the College of Business, Fall 2014 – Spring 2015.
- Search Committee for a new Dean for the College of Business, Fall 2011.
- Search Committee for Internal Search for a new Chair of the Department of Accounting, Fall 2005.
- Elected to Faculty Senator to Represent the College of Business at the East Carolina University Faculty Senate, Fall 1998 - 2002.
- Served on the search committee for the Director of Cooperative Education, 2002.
- Library Representative for the Department of Accounting, East Carolina University, 1991-2004.
- Department of Accounting Curriculum Committee, 1994-1995.
- Negotiated with Joyner Library to install and absorb the cost of the Research Insight/Compustat database on the university-wide server, benefitting the entire campus and the College of Business, 1998.
- Authored articles in the business section of The Daily Reflector, local newspaper, Greenville, NC newspaper, 2002, 2001, 1999, 1998 and 1997.
- Research and Creative Activity Committee for the College of Business, East Carolina University, 1994-1998.
- Search committee for the Associate Vice Chancellor for Financial Services, 1999.
- Assisted Greenville Folk Arts Commission with developing financial statements, 2005.

Professional Development Activities:

- Annually earn forty hours of continual professional education (CPE) as required to maintain CPA license.
- ECU College of Business Study Tour of China, 1999. Visited with business executives in China and toured Chinese cities.
- SEC & Financial Reporting Institute Conference, U. of Southern California, Pasadena, CA, May, 1995.
- Corporate Accounting Policy Seminar, American Accounting Association, New Orleans, Louisiana, October, 1993.

Delta Omicron of Alpha Delta Pi Housing Corporation:

(Alpha Delta Pi sorority at East Carolina University, 80 members, <http://eastcarolina.orgsync.com/org/adpiecu>).
Treasurer, 2009 – present; Faculty Financial Advisor, 1993 – present.

- Prepare annual operating and capital budget for the House Corporation and assist student officers preparing

the Chapter budget.

- Planned and coordinated the installation of a fire sprinkler system, fire alarm system and security cameras in the sorority house, a large older home, 2011.
- Secured an interest-free loan from the Fire Safety Fund of the North Carolina State Treasurer's office for the installation of fire safety and security equipment, 2011.
- Financial planned the upgrading of the sorority house to replace all old windows, siding, repairing and strengthening the front and side porches.
- Supervise the operation of the Omega on-line billing and accounts receivable system.
- Manage cash flow and ensure all invoices, payroll and taxes are paid on a timely basis.
- Secured 501c(7) non-profit status for the Corporation with the IRS.
- Initiated the preparation and filing of a 990 non-profit Federal tax return.
- Corrected Employer Identification Number (EIN) and related payroll tax (forms 941 and 940) and social security reporting.
- Started an external financial review of the House Corporation by a CPA firm.
- Mentor student officers on financial management and internal control.
- Communicate with students, parents and alumnae on financial matters and fund-raising.
- Prepare for and conduct annual Board of Directors meeting.

TCB, LLC Real Estate Company (small residential rental business):

President and Treasurer, 2007 - present.

- Review and pay invoices.
- Communicate with other partners.
- Provide tax accountant with source documents.
- Conduct annual meeting of partners.

East Carolina Greek Alumni Alliance:

Treasurer, 2009 - 2018.

- Formed in January 2009 to function as an advocate for the general welfare of all Greek students at East Carolina University by facilitating communications between Greek Alumni leaders and University administration in an effort to build, expand, and promote the university Greek experience while providing an environment for service, philanthropy, and leadership.
- We work to encourage and promote East Carolina University Greek Alumni involvement in all university activities and organizations.

Other Service in Support of Greek Life at East Carolina:

- Search committee for the Assistant Director of Greek Life, 2010.
- Panhellenic Woman Scholarship Committee to select annual scholarship recipient. 2007 – present.
- Search committee for the Coordinator for Sorority and Fraternity Affairs, 2000.
- Student Friendly Campus Task Force, 2000.
- Dean of Students Program Review, 1999.
- Greek Task Force Committee on Academic and Leadership Development, 1998.
- Performed pro bona accounting work for Phi Upsilon Omicron honor fraternity, 1995, 1996.

Yorkshire Village Home Owners Association, Greenville, NC (94-unit patio home community):

President, 2010 – present; Treasurer, 2009 – 2010.

- Conduct annual meeting of Home Owners Association to propose and explain annual budget to the Board of Directors and homeowners.
- Chair quarterly meetings of the Board of Directors to review financial statements and conduct votes on decisions affecting the Home Owners Association.
- Field concerns of home owners and request home owners' adherence to architectural and landscape guidelines.
- Communicate with real estate management company to review contracts with vendors and follow up on issues of concern to the Home Owners' Association.

Walk Again Foundation Spinal Cord Advocacy Organization:

Treasurer, 2009 – present.

- The Walk Again Foundation was formed in Greenville, NC to promote the establishment of a spinal cord injury and rehabilitation center at East Carolina University to serve Eastern North Carolina.
- Conferred with administrative personnel at the East Carolina University Brody School of Medicine and School of Allied Health in regard to marshalling resources for a rehabilitation lab that would grow into a clinic.

Hurricane Flood Relief in Aftermath of Hurricane Floyd, 1999:

- Spear-headed the College of Business flood relief fund-raising effort on behalf of a College of Business employee who lost her home in the hurricane flood.
- Volunteered at ECU Flood Relief Center and at furniture and relief supplies distribution center.
- Authored article addressing student concerns for the Flood Relief Edition of The East Carolinian student newspaper, September 28, 1999.

Boys & Girls Club of Pitt County, NC, 1995 - 1997:

- Volunteer math tutor in the homework help room, 1995-1997.
- Boys & Girls Club Commitment to Quality Committee, 1996.
- Arranged, conducted and donated money for a campus field trip to East Carolina University for thirteen children from the Boys & Girls Club, July, 1995.
- Arranged and supervised community income tax return preparation service at Boys & Girls Club of Pitt County through the IRS's Volunteer In Tax Assistance program, March, 1996.

HONORS AND AWARDS:**EAST CAROLINA UNIVERSITY:**

ECU Career Services **Faculty Impact Award, 2018**, for personifying dedication to promoting career readiness and academic success of the students.

North Carolina Association of CPA's **Outstanding Educator Award for 2017-2018**, (www.NCACPA.org).

Distinguished Professor for Teaching Award, UNC Board of Governors, awarded 2015.

Edwin B. Jones Family Endowed Professorship in Accounting, awarded 2015.

College of Business Faculty Fellowship, awarded 2015.

Featured on *ABC's Good Morning America*, on TV stations in other parts of the country and in newspapers due to a story that "went viral" on Twitter in regard to helping ECU accounting majors late at night in the library who were preparing for an exam. <http://abcnews.go.com/Lifestyle/north-carolina-professors-dedication-wins-students/story?id=50435211>

Selected with Honors as Hooder M.S.A. Graduates at the Graduate Recognition Ceremony:

- Fall semester: 2015, 2014, 2013, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 1997.
- Spring semester: 2018, 2017, 2015, 2014, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 1999.

Selected with Honors as Marshal for the Graduate Recognition Ceremony for M.S.A or B.S.B.A. Graduates:

- Fall semester: 2018, 2017, 2016, 2012, 2011.
- Spring semester: 2019, 2016, 2013, 2010, 2007, 2006, 2005.

Other Teaching and Advising Awards:

- "Faculty member who made a difference in student experience at ECU," by Pirate Academic Success Center, 2017.
- Invited to *Elite Pirate Banquet* for my service in 2015-2016 interviewing students applying to be members of Elite Pirates, a student group that represents ECU at various events.
- Commerce Club (College of Business) Teaching Award, 2014.

- AICPA Examinations Team Certificate of Appreciation in recognition of hosting CPA Exam Field Tests at ECU and service at CPA Exam simulations workshops and objective questions, 2013.
- College STAR/STEPP Program (www.collegestar.ecu.edu), recognize for teaching methods that address diverse learning styles of ECU students, 2015, 2013.
- Recognition of Service award by the National Association of Black Accountants RTP Chapter, 2013.
- ECU Panhellenic Outstanding Faculty Advisor Award, 2017, 2011, 2010, 2009, 2008, 2001, 2000, 1998, 1997, 1996 and 1994.
- Student Activities Academic Advisor of the Year, ECU's Office of Student Activities and Organizations, 2010.
- Epsilon Sigma Alpha service sorority Outstanding Faculty Award, 2008 – 2009.
- Selected as a finalist for a University Alumni Award for Outstanding Teaching, 2014, 2009, 2008.
- Selected as a finalist for the Board of Governors Award for Excellence in Teaching, 2009, 2000.
- ECU's Scholar-Teacher Award Recipient for 2005 - 2006 representing the College of Business, 2006.
- Selected as 'invited faculty' to Academic Excellence Award Banquet, 2005.
- Ruth B. Jones Excellence in Teaching Award, 2002.
- Commerce Club (College of Business) Teaching Award, 2000.
- Advisor Appreciation Award, Beta Alpha Psi, Iota Xi Chapter, 1998 - 1999, 1997 - 1998, 1996 - 1997.
- Advisor Appreciation Award, Student Accounting Society, 1995 - 1996.

Research Awards:

- Awarded the ECU Research/Creative Activity Grant by the University-wide Committee, 1999.
- Recommended for the ECU Research/Creative Activity Grant by the University-wide Committee, 1997, (grant was not funded due to a lack of funds.)
- Recognition of Excellence in Accounting Research Award, by the Accounting Advisory Board and Department of Accounting, College of Business, ECU, 1993 - 1994.
- Awarded ECU College of Business Summer Research Stipend, 2000, 1999, 1995, 1994.

UNIVERSITY OF GEORGIA (while a PhD student, 1985 – 1989, and post-doctoral instructor, 1989 - 1991):

- Association of Students of Accounting "Students' Choice Award," 1990 – 1991.
- Elected Honorary Member of Alpha Kappa Psi Business Fraternity, 1991.
- Nominated for Panhellenic Council Outstanding Faculty Member of the Year, 1989 – 1990.
- Elected to Beta Gamma Sigma Honor Fraternity, May 1990.
- The Outstanding Graduate TA Award, 1987 – 1988.
- The J.M. Tull School of Accounting Outstanding Doctoral Student Teaching Award, 1987 – 1988.

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