

**JOHN G. WERMERT**  
**Curriculum Vitae**  
**January 19, 2016**

Jones College of Business  
Middle Tennessee State University  
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**Education:**

*Ph.D.* Indiana University (Bloomington, Indiana).  
Major: Accounting. Minor: Psychology.  
Graduate GPA: 3.91. Degree Date: May 1995.

*B.S.* University of Dayton (Dayton, Ohio).  
Major: Accounting. Undergraduate GPA: 3.89.  
Honors: Summa cum laude. Degree Date: April 1983.

**Certifications:**

Certified Public Accountant (CPA), State of Ohio, 1984.  
Certified Management Accountant (CMA) (Inactive), 1988.  
Certified Information Systems Auditor (CISA) (Inactive), 1998.

**Academic Appointments:**

2014-present      *Director, Master of Accountancy program.* Middle Tennessee State University. Murfreesboro, Tennessee.

2006-present      *Associate Professor of Accounting.* Middle Tennessee State University. Murfreesboro, Tennessee.

2002 – 2006      *Assistant Professor of Accounting.* Middle Tennessee State University. Murfreesboro, Tennessee.

1996 – 2002      *Assistant/Associate Professor of Accounting.* Drake University. Des Moines, Iowa. (Tenured and promoted to Associate Professor in April 2002).

1994 - 1996      *Assistant Professor of Accounting.* Louisiana State University. Baton Rouge, Louisiana.

1992 - 1994      *Lecturer.* Indiana University. Bloomington, Indiana.

## **Professional Experience:**

*Defiance, Inc.*, Defiance, Ohio. (a publicly held, automotive parts manufacturer, acquired by General Chemical Group Inc. in 1999).

Corporate Controller - November 1986 to August 1988.

Division Controller - July 1986 to October 1986.

*Touche Ross & Co.* (now Deloitte & Touche), Dayton, Ohio.

Audit Senior - June 1983 to July 1986.

*Stewart & Huchison, CPAs*, Dayton, Ohio.

Staff accountant (part time) - January 1981 to June 1982.

## **Teaching:**

*Interests:* Auditing and financial accounting.

*Courses taught:*

Middle Tennessee State University: External Audit I, External Audit II (graduate level), Intermediate Financial Accounting II, Accounting Information Systems, Advanced Auditing and Public Accounting Practice (graduate level), Principles of Accounting I (on-line and on campus), Principles of Accounting II (on-line and on campus)

Drake University: External Auditing (both graduate and undergraduate), Internal Auditing, Accounting Information Systems, Cost Accounting, and Principles of Accounting II.

Louisiana State University: Auditing.

Indiana University: Auditing, Intermediate Financial Accounting I, Principles of Financial Accounting, Principles of Managerial Accounting, Discussion Leader for Principles of Financial and Managerial Accounting.

## **Research:**

*Research interests:*

Empirical financial accounting research. Auditing, including auditor legal liability and auditor decision-making under uncertainty.

*Publications:*

Analysis of Sarbanes-Oxley Section 404 Internal Control Disclosures: Implications for Small and Medium Sized Businesses. *Business Journal for Entrepreneurs*, 2010 (2).

“Using the Microsoft Developers Network Academic Alliance as a Vehicle to Integrate Technology into the Accounting Curriculum.” *Journal of Accounting and Finance Research*. 13(4): 2007.

“The Path Less Traveled: Academic Careers in Accounting.” *Catalyst (formerly The Ohio CPA Journal)*. November/December 2005: 58-61.

“An Exploratory Study of the Use of Web Assurance Seals on Lesser Known Websites.” 2005. *Business Journal for Entrepreneurs*. Volume 2005(3).

“A Crisis of Goodwill?: Evidence Using Stock Price Data.” 2003. *Journal of Accounting and Finance Research*. Vol. 11(6): 1-12.

“Outcome Information and the Evaluation of Auditor Performance: The Role of Evidence Recall, Interpretation and Weighting.” 2002. *Advances in Accounting Behavioral Research*. Volume 5: 77-114.

“Accounting for Business Combinations: Implications of Recent Changes for Oil and Gas Firms” (with B. Charlene Henderson and Patricia Ryan). 2001. *Oil, Gas & Energy Quarterly*. 50(2). 315-333.

“An Empirical Investigation of the Market’s Assessment of Intangible Asset Amortization.” 2000. *Journal of Accounting and Finance Research*. 8(6): 78-87.

“The Scavenger Hunt.” 2000. Short teaching case published on the WWW by the American Accounting Association as part of their Technology Showcase. URL: <http://www.aaahq.org/showcase/wermert3a.htm>.

“Financial Statement Analysis Using EDGAR.” 2000. Short teaching case published on the WWW by the American Accounting Association as part of their Technology Showcase. URL: <http://www.aaahq.org/showcase/wermert3b.htm>.

“An Empirical Examination of Audit Report Lag Using Client and Audit Firm Cycle Times.” (with Jim Dodd and Tom Doucet). 2000. Proceedings of the North American Accounting Society Annual Meeting. 50-65.

“An Empirical Investigation of the Market’s Assessment of Acquired Intangible Assets.” 2000. *Journal of Accounting and Finance Research*. 7(6): 70-77.

“The Specter of Disproportionate Auditor Liability in the Savings and Loan Crisis” (with John Hill and Michael Metzger). 1994. *Critical Perspectives on Accounting*. (5): 133-177

*Conference Presentations:*

“Flipping the Classroom.” Tennessee Accounting Educators. Brentwood, TN.

“Accreditation and Assessment of Learning.” Tennessee Accounting Educators, Brentwood, TN.

“An International Financial Reporting Standards Resource Guide for Instructors.” Academy of Accounting, Finance and Economics, New Orleans, Louisiana. 2008.

“Creating on-Line Modules Using Producer for PowerPoint.” Presented at MTSU’s Instructional Technology ShareFair. 2005.

“Experimental Evidence on the Effect of Monetary Incentives on Stress, Effort, Task Attractiveness, and Performance in a Team Environment” (with Nick Fessler and Connie Esmond-Kiger). Presented at 2005 AAA Southwest Region Meeting, Dallas, Texas.

“Experimental Evidence on the Effect of Monetary Incentives on Stress, Effort, Task Attractiveness, and Performance in a Team Environment” (with Nick Fessler and Connie Esmond-Kiger). Presented at 2005 AAA Management Accounting Section midyear meeting in Scottsdale, Arizona.

“Fees Paid to Independent Auditors: Are the New Disclosures Making a Difference” (with Charlena Stedman). Paper presented at December 2004 annual meeting of the American Academy of Accounting and Finance.

“Using the Microsoft Developers Network Academic Alliance as a Vehicle to Integrate Technology into the Accounting Curriculum.” Paper presented at December 2004 annual meeting of the American Academy of Accounting and Finance.

“A Crisis of Goodwill? Evidence Using Stock Price Data.” Paper was presented at the 2002 Annual Meeting of the American Academy of Accounting and Finance.

“An Empirical Examination of Audit Report Lag Using Client and Audit Firm Cycle Times.” (with Jim Dodd and Tom Doucet). Presented at the 1999 North American Accounting Society Annual Meeting.

“An Empirical Investigation of the Market's Assessment of Intangible Asset Amortization.” Presented at the 1999 Annual Meeting of the American Academy of Accounting and Finance.

“An Empirical Examination of Audit Report Lag Using Client and Audit Firm Cycle Times” (with Jim Dodd and Tom Doucet). Presented at the 1999 AAA Meeting (Research Forum).

“An Empirical Investigation of the Market's Assessment of Acquired Intangible Assets.” Presented at the 1998 Annual Meeting of the American Academy of Accounting and Finance.

“An Examination of the Role of Outcome Knowledge in the Evaluation of Auditor Performance in Trial Settings: Further Evidence.” Presented at the 1998 AAA National Meeting and the 1998 AAA Mid-Year Audit Meeting.

*Other research in process:*

“Experimental Evidence Regarding the Effect of Monetary Incentives on Stress, Effort, Task Attractiveness, and Performance in a Team Environment” (with Nick Fessler and Connie Esmond-Kiger).

**Service Activities:**

*Department of Accounting Level*

AACSB Accreditation Committee, 2014-2016  
Graduate Curriculum & Assessment Committee, Chair, 2014-present  
MAcc Program Faculty Advisor, 2014-present  
Committee to Investigate a For Credit CPA Review Class, Chair, 2014-15  
Scholarship Committee, 2014-15  
Student Success Committee, 2014-15  
Undergraduate Curriculum & Assessment Committee, 2011-2014 (chair in 2011-12)  
Peer Review Committee, 2011-13; Chair 2013-14  
Faculty Search Committee, 2011-12; 2013-14  
Transfer Student Advisor, 2006-2014 (120+ advisees each semester)  
Endowment Committee, 2012-13.  
Goals, Objectives and Assessment Committee, 2004-10 (chair or co-chair several years).  
Principles of Accounting Textbook Selection Committee, 2006-10 (chair for 2008-09).  
Peer Review Committee, 2006-09 (chair for 2008-09).  
MSDNAA (Microsoft Developers Network Academic Alliance) Coordinator (2005-2008).  
Journal List Committee, 2006.  
Ad hoc Committee to Explore Signature Programs, 2005-06.  
Undergraduate Curriculum Committee, 2005-06, 2009-10.  
Departmental Coordinator for Microsoft Developers Network Academic Alliance, 2004-07.  
Graduate Curriculum Committee, 2003-05.  
Faculty Advisor to approximately 25-40 accounting students, 1996-2007.  
Accounting Department Chair Search Committee, Member. 2003-04.  
Accounting Department Web Site Committee, Chair. 2003-04.  
Alumni Appreciation Day Committee, 2002-03.  
Beta Alpha Psi Faculty Advisor, (Drake University) 1999-2002.

Becker-Conviser CPA Review Instructor, (Drake University) 1997-2002.  
Assisted with interviews at the AAA Meeting (Drake University) August 1998, 1999.  
Ph.D. Committee (LSU), 1995-96.  
Recruiting Committee (LSU), 1995-96.  
Accounting Department Policy Committee (LSU), 1995-96.  
Awards Day and Scholarship Committee (LSU), 1994-96.

#### *College of Business Level*

Student Success Committee, Secretary, 2015-16  
Wink Midgett Teaching Award, Selection Committee, 2014-15  
Faculty Governance Committee, 2014-15  
College of Business Undergraduate Curriculum Committee, 2011-12; 2013-14.  
College of Business Faculty Committee, 2009-10.  
Outcomes Assessment Committee, 2003-09, 2010-11.  
Undergraduate Curriculum Committee 2002-03.  
Beta Gamma Sigma, President (Drake University) 2000-01.  
Undergraduate Curriculum Committee (Drake University) 1997-2000.  
Beta Gamma Sigma, Secretary/Treasurer and Faculty Advisor (Drake University) 1997-2000.

#### *University Level*

Academic Appeals Committee, 2015-present  
University Undergraduate Curriculum Committee, 2014-15.  
Building Naming Committee, 2014-present.  
Special Committee on Advising, 2011-13.  
Student Activity Fee Allocation Committee, 2009-12.  
Faculty Senate, 2006-09.  
Faculty Senate Executive Committee/Liaison Committee, 2006-07.  
MTSU General Education Committee, Member 2004-07.  
Faculty Delegate, MTSU Learning Teaching & Innovative Technologies Center, 2004-05.  
Selection committee for National Alumni Scholarships (Drake University) 2001.

#### *Profession*

Tennessee Society of CPAs, Scholarship Committee. 2005, 2007-present  
AICPA Practice Analysis Focus Group of Academic Members, 2014.  
Editorial Review Board, Drake Management Journal, 2010.  
Tennessee Society of CPAs, Editorial Committee. 2006-07.  
Tennessee Society of CPAs, Public Relations Committee. 2003-05.  
Iowa Society of Certified Public Accountants, Continuing Professional Education Committee, 1997-2002.  
Ad hoc reviewer, *Advances in Accounting Behavioral Research*.  
Ad hoc reviewer, *Journal of Accounting and Public Policy*.

Ad hoc reviewer, *The Journal of Accounting and Finance Research*.  
Manuscript reviewer, American Accounting Association Annual Meetings (1997-2000).  
Editorial Review Board, 1991 AAA Midwest Regional Meeting - Audit Section.

### *Community*

Troop Committee – Boy Scout Troop 398 (St. Mark’s United Methodist Church). 2011-14.  
St. Rose of Lima Catholic Church Finance Board, 2008-12.  
Starry, Starry Night Fundraiser (for St. Rose School), Auction Checkout Committee, 2008-10.  
Assistant Scoutmaster – Boy Scout Troop 398 (St. Mark’s United Methodist Church). 2010.  
Tennessee Society of CPAs, High School Liaison, Rutherford County. 2005-07.  
Rutherford County Public Health Emergency Volunteer.  
Variety Club Telethon, tabulation and banking volunteer.

### **Honors, Awards and Research Grants:**

Nominated for University-wide teaching award. 2013-14.  
LBMC Professor of Accounting, 2010-present.  
Nominated for Outstanding Faculty Member by the faculty of the Department of Accounting. 2005-06; 2006-07; 2009-10.  
MTSU Leadership Academy, 2007.  
MTSU Outstanding Achievement in Instructional Technology Award, 2005.  
Jones College Summer Grant to Develop On-Line Modules. 2004, 2005.  
MTSU Summer Research Grant, 2004.  
Drake University Competitive Undergraduate Assistantship Winner, 2000-01.  
Finalist, Drake University Undergraduate Teaching Award (in first year of eligibility), 1999.  
Drake University School of Accounting Research Grant, 1997, 1998, 2000.  
Drake University Competitive Undergraduate Assistantship Winner, 1997.  
Drake University Faculty Competitive Research Grant, 1997.  
LSU Council on Research Grant. 1995.  
Indiana University Competitive Doctoral Research Grant. 1993.  
Best Ph.D. Student Paper Award, 1992 Midwest Meeting of the AAA.  
Big 10 Doctoral Consortium Fellow, 1990.  
Beta Gamma Sigma. 1983.

### **Professional Organizations:**

American Accounting Association.  
American Institute of Certified Public Accountants.  
Tennessee Society of Certified Public Accountants.  
Institute of Management Accountants.