

## Jon W. Bartley

May 2009

### Professor of Accounting

### Professor of Management, Innovation & Entrepreneurship

North Carolina State University  
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### Education

Ph.D., Accounting with Finance Minor, University of North Carolina, 1978,  
Dissertation - *Accounting for the Cost of Capital: An Empirical Examination*.  
MBA, University of North Carolina, 1971, finance concentration.  
B.S., Economics with Statistics Minor, North Carolina State University, 1969.

### Professional Experience

Professor of Accounting, NC State University, 1991-  
Professor of Management, Innovation & Entrepreneurship, NC State  
University, 2004-  
Dean, College of Management, NC State University, July 1999-June 2004.  
Interim Dean, January 1999-June 1999.  
Associate Dean for Academic Affairs, NC State University, 1993-1998.  
Associate Professor, NC State University, 1987-1991.  
Associate Professor (tenured), U. of Utah, 1985-1987.  
Assistant Professor, U. of Utah, 1978-1985.  
Director, Accounting Doctoral Program, U. of Utah, 1984-87.  
Director, Master of Professional Accounting Program, U. of Utah, 1982-1984.  
Visiting Associate Professor, UNC-Chapel Hill, summer 1983.  
Audit Supervisor, Senior Auditor, Staff Auditor, Coopers & Lybrand,  
Charlotte, NC, 1971-75.

### Honors and Awards

Enterprise Risk Management Fellow, 2006-08.  
National Association of Accountants Certificate of Merit Award for "NPV Model  
Modified for Inflation," 1980.  
N. Eldon Tanner Faculty Fellowship, 1982.  
Graduate School of Business Research Awards, University of Utah - 1979,  
1980, 1981, 1983, 1985.  
Maurice W. Lee Graduate School Teaching Award, 1977.

## **Grants and Contracts**

Enterprise Risk Management Course Development Grant Recipient, 2006-07.

Co-Principal Investigator "National Partnership for Managing Upstream Innovation: The Case for Nanoscience and Technology," funded by NSF at \$719,410 over three years beginning fall 2004. A request for supplemental funding has been approved.

Co-Principal Investigator, U.S. Information Agency Grant for Distance Education Courses delivered at Russian Universities, \$74,000, 1998-99 with subsequent extensions that I did not participate in.

Co-Principal Investigator with faculty at NC State and the U. of Florida for project, "The Integration of Management Disciplines in the Undergraduate Engineering Program and Design of a Bachelor of Innovation and Technology Degree," funded by SUCCEED, 1993-94.

"An Examination of the Progressiveness and Other Aspects of the Current U.S. Income Tax System," Arthur Young Foundation, \$10,000, 1984-86.

"The Use of SFAS 33 Data to Identify Investment and Takeover Targets," Financial Accounting Standards Boards, \$5,000, 1982-83.

"Profiles and Comparisons: Growing, Nongrowing, and Failed Small Businesses in the Intermountain West," U.S. Small Business Administration, \$2,000, 1980.

## **Publications**

### **Books**

Financial Systems for Community Health Organizations: A Manager's Guide (with Charles L. Harper and Curtis P. McLaughlin) (Belmont, CA: Lifetime Learning Publications, 1981).

### **Research Monographs**

"An Examination of the Progressiveness and Other Aspects of the Current U.S. Income Tax System," (with LaVar Harline) Arthur Young Foundation, 1986.

### **Refereed Journal Articles**

"The Sensitivity of Predictive Models Including Operating Cash Flows to

Alternative Definitions of Failure," (with Paul Bahson), Advances in Accounting, 1992, pp. 255-278.

"Material Changes in Financial Reporting Attributable to the Tax Reform Act of 1986," (with Al Chen), Accounting Horizons, March 1992, pp. 62-74.

"Activity-Based Costing Applied to Strategic Cost Estimation," (with Richard Jenson), Corporate Controller, September/October 1991, pp. 25-30.

"Parametric Estimation of Programming Effort in a Manufacturing Database Environment," (with Richard Jenson), The Journal of Systems & Software, 1991, pp. 107-114.

"Long-Run Earnings Forecasts by Managers and Financial Analysts," (with Alex Cameron), Journal of Business, Finance and Accounting, 1991. pp. 21-41.

"The Relevance of Inflation Adjusted Accounting Data to the Prediction of Corporate Takeovers," (with Calvin Boardman), Journal of Business, Finance and Accounting, 1990, pp. 53-72.

"The Replacement-Cost-Adjusted Valuation Ratio as a Discriminator Among Takeover Target and Nontarget Firms," (with Calvin Boardman), Journal of Economics and Business, 1986, pp. 41-55.

"The Entity Concept and Accounting for Interest Costs," (with Lewis Davidson), Accounting and Business Research, 1982, pp. 175-187.

"Accounting for the Cost of Capital: An Empirical Examination," Journal of Business, Finance and Accounting, 1982, pp. 239-254.

"Small Business Growth Characteristics," (with Calvin Boardman and Richard Ratliff), American Journal of Small Business, 1981, 33-45.

"NPV Model Modified for Inflation," Management Accounting, December 1980, pp. 49-52.

### **Other Instructional Books**

FASB Review for Industry (with Bruce Branson since 1998), Professional Development Institute, University of North Texas, Continuing Education Course distributed by the American Institute of Certified Public Accountants, 1992-2008 annual editions.

FASB/APB Update and Review (with Bruce Branson since 1998), Professional Development Institute, University of North Texas, Continuing Education

Course distributed by the American Institute of Certified Public Accountants, 1992-2008 annual editions.

FASB Update for Small Businesses (with Bruce Branson since 1998), Professional Development Institute, University of North Texas, Continuing Education Course distributed by the American Institute of Certified Public Accountants, 1992-2006 annual editions.

Executive Bootcamp: Competitive Financial Reporting Strategies (with Bruce Branson), Professional Development Institute, University of North Texas, Continuing Education Course distributed by the American Institute of Certified Public Accountants, 1996-2003 annual editions.

Controllers Guide to External Reporting Standards (with Bruce Branson and Frank Buckless), Professional Development Institute, University of North Texas, Continuing Education Course distributed by the American Institute of Certified Public Accountants, 1998-99 annual edition).

Instructor's Resource Manual, (1982 and 1985), accompanying Intermediate Accounting, by Paul Miller, Gerald Searfoss, and Kenneth Smith, (Homewood, IL: Richard D. Irwin, 1985).

Test Bank (1985), accompanying Intermediate Accounting, by Paul Miller, Gerald Searfoss, and Kenneth Smith, (Homewood, IL: Richard D. Irwin, 1985).

### **Proceedings, Presented Papers, and Published Abstracts**

"A Comparison of XBRL Filings to Corporate 10-Ks – Evidence from the Voluntary Filing Program," (with Al Chen & Eileen Taylor) AAA Annual Meeting, New York, NY, August 2009.

"Cash Flows and Financial Distress: Including A Two-Stage Model," (with Paul Bahnson), International Conference on Cash-Flow Accounting at the Institute of Business Administration, Nice, France, December 1990.

"The Sensitivity of Prediction Models Including Operating Cash Flows to Alternative Definitions of Failure," (with Paul Bahnson), American Accounting Association Convention, Research Forum, Toronto, Canada, 1990.

"Cash Flows and Financial Distress: Positive Evidence" (with Paul Bahnson), American Accounting Association Convention, Honolulu, HA, 1989.

"Teaching Financial Accounting Standards," Trends in the Education of Accountants Conference, Blacksburg, VA, 1988.

"The Tax Reform Act of 1986: Projected Changes in Personal Income Taxes," (with LaVar Harline), American Accounting Association Convention, Orlando, FL, 1988.

"The Use of Databases for Teaching and Research," (with other panel discussants), Panel and Presentation at American Accounting Association Convention, New York, NY, 1986.

"The Use of Inflation-Adjusted Data for Identifying Acquisition Candidates," (with Calvin Boardman), Berkeley Program in Finance, University of California at Berkeley, Monterey, CA, 1983.

"The Use of SFAS 33 Data to Identify Investment and Takeover Targets," (with Calvin Boardman), Financial Accounting Standards Board Conference for Research on Financial Reporting and Changing Prices, White Plains, NY, 1983.

"Replacement Cost Adjusted Ratios as Discriminators Among Merged and Non-merged Firms," (with Calvin Boardman), Financial Management Association Convention, Cincinnati, OH, 1981.

"Profiles and Comparisons: Growing, Nongrowing, and Failed Small Businesses in the Intermountain West," (with Richard Ratliff and Calvin Boardman), 1980 White House Conference on Small Business, Washington, DC, 1980.

"Accounting for the Cost of Capital and the Assessment of Market Risk," American Accounting Association Convention, Boston, MA, 1980.

"Price Level Adjusted Statements as Predictors of Dividends," (with Harold Wyman), Collected Papers of American Accounting Association Southeast Regional Group, 1977, pp. 214-218.

### **Papers in Collections**

"The Entity Concept and Accounting for Interest Costs," (with Lewis Davidson), in David R.A. Forester, Editor, Issues in Accountability, (Glasgow: Strathclyde Convergencies, 1984).

### **Professional Activities**

#### **Teaching Experience**

Enterprise Risk Management (MBA)  
Finance and Accounting for Entrepreneurs (B.S.)  
Business Valuation (B.S.)

Financial Accounting Theory (B.S., M.Pr.A., Ph.D.)  
Financial Accounting Research (M.Pr.A., Ph.D.)  
Financial Accounting Practice (B.S., M.Pr.A., MAC, MBA)  
Managerial Accounting (B.A.)  
Advanced Accounting for Executives (MBA)  
Chairman, 4 Doctoral Dissertation Committees  
Member, 7 Doctoral Dissertation and numerous Master's Thesis Committees

## **University Service Activities**

### **North Carolina State University**

College of Management Retention, Promotion and Tenure Committee, 2006-09, Chair in 2009 (Represent MIE).  
MIE Comprehensive Review Committee, 2007-2009, Chair in 2009.  
College of Management Research Committee, 2007-2009 (Represent Accounting).  
Coordinator of curriculum proposal for Entrepreneurship Concentration in the B.S. in Business Management, 2006-08.  
Kauffman Entrepreneurship Grant Planning Committee, wrote portions of University proposal, 2006.  
Mission Drafting Committee, MIE, 2006.  
AACSB-International Accreditation Coordinator of Department of Accounting, wrote accreditation plan, 2005-07.  
Coordinator of curriculum proposal for Minor in Entrepreneurship, 2005-06.  
Curriculum Committee for MBA Entrepreneurship, Chair, 2004-06.  
Area Coordinator for Strategy, Entrepreneurship, Leadership & Ethics in Business Management 2005-2007.  
Dean's Council, 1999-2004.  
Academic and Administrative Coordinating Committee, 1999-2004.  
University Council, 1999-2004.  
Assoc. Vice Chancellor – Office of Technology Transfer Search Committee Chair, 2003.  
Provost Search Committee, Chair, 2001.  
Undergraduate Academic Operations Council/Associate Deans Council, 1993-98.  
Graduate Operations Council, 1993-98.  
Extension Operations Council, 1996-98.  
Commission on Quality Student Services, 1996-98.  
Student Owned Computer Planning Committee, 1998-99.  
Search Committee for Director of Faculty Center for Teaching and Learning, 1996-97.  
Advisory Committee for Faculty Center for Teaching and Learning, 1995-97.  
Conference Committee to recommend academic policies on course repeat without penalty, progress toward degree, academic warning, and suspension, 1993-94.

Coordinators of Advising Committee, 1993-96.  
 Implementation Task Force for Goal No. 10 of the University Strategic Plan, 1995-96.  
 Personnel Classification Taxonomy Committee, 1995-96.  
 Re-enrollment Committee reporting to Associate Provost, 1995-96.  
 Special Committee to Develop Academic Policy for Learning Disabled Students, 1995-96.  
 University Enrollment Planning Committee, lead roundtable discussion by top Administration, 1994-96.  
 University Institutional Effectiveness Committee, 1993-95.  
 Provost's Ad Hoc Committee, 1993.  
 College of Management Peer Review of Teaching Committee (ex officio), 1996-97.  
 Secretary-Treasurer & Faculty Adviser for Sigma Beta Delta Honor Society, 1994-2000.  
 COM Administrative Team, 1993-2004 (Chair: 1999-2004).  
 COM Curriculum Committee (ex officio), 1993-1999.  
 COM Affirmative Action Officer, 1993-2004.  
 COM Core Curriculum Committee, 1992-93.  
 COM Research Committee, 1992-93.  
 COM Dean Search Committee, 1992-93.  
 COM Communication Core Curriculum Committee, Chairman, 1992-93.  
 Coordinator for Department of Accounting Institutional Effectiveness Program, 1992-93.  
 CHASS Graduate Studies Committee, 1989-92.  
 CHASS Research Committee, 1989-92.  
 CHASS Undergraduate Curriculum Committee, 1988-89.  
 Coordinator of Planning for Master of Accounting Degree, 1988-93.  
 Department of Accounting, Graduate Curriculum Committee, Chairman, 1990-93.  
 Accounting Department Promotion and Tenure Committee, 1991-.  
 Accounting Department Strategic Planning Committee, 1995-96.  
 Accounting Department MAC Admissions Committee, 1995.  
 Faculty Survey Committee/5-year Review of Department Head, Chair, 1995.  
 Master of Accounting Advisory Committee, 1993-94.  
 Accounting Department Recruiting Committee, 1988-89.  
 Accounting Department Curriculum Committee, 1988-90.  
 Div. of Economics and Business Graduate Curriculum Committee, 1990-92.  
 Division of Economics and Business Library Committee, 1990-92.  
 Department of Economics and Business, Library Committee, 1988-89.  
 Division of Economics and Business Computer Database Committee, Chairman, 1989.  
 Department of Economics and Business Division Joint Appointments Committee, 1990.  
 Department of Economics and Business Graduate Program Governance Committee, 1990.

## **University of Utah**

University Senate, 1986-87.

Director, Accounting Doctoral Program, 1984-87.

Director, Master of Professional Accounting Program, 1982-1984.

Coordinated the complete revision of Program curriculum.

Director, Graduate School of Business NAARS-LEXIS Pilot Project, 1985-87.

College Council, College of Business, 1984-87.

MBA Curriculum Revision Committee, 1986-87.

Graduate School of Business Ph.D. Policy Committee, 1984-87.

Accounting Faculty Search Committee, Chairman, 1985.

Graduate School of Business Graduate Studies Admissions and Standards Committee, 1979-82.

College of Business Computer Advisory Committee, 1980-84.

Accounting Curriculum Committee, 1978-79, 1982-83, 1986-87.

Director of Accounting Seminars, 1979-82.

## **Professional Activities**

American Institute of Certified Public Accountants Educator Award Program Task Force, 2006, 2007, 2008 and Chair in 2009.

Certified Public Accountant, North Carolina.

Member of National Association of Corporate Directors, 2005-2007.

Member of AACSB International – Association for Advancement of Colleges and Schools of Business Review Teams for accreditation and re-accreditation at Univ. of Mississippi (2002), Univ. of Tennessee (2002), University of Sydney (2003-04), University of New Hampshire (Chair) (2003), Univ. of Oklahoma (2004), Queensland University of Technology (2004-05), U. of New Mexico (Chair) (2005), U. of Colorado Denver & Health Sciences Center (Chair) (2006).

Instructor, Professional Development Institute and American Institute of Certified Public Accountants, teaching 5-10 one-day technical financial accounting courses to professional accountants each year, 1992-99.

(Locations of Courses taught and conference presentations since 1994: Alabama, Delaware, Florida, Georgia, Indiana, Michigan, N.C., New York, Ohio, Rhode Island, and Tennessee.)

Member of Other Post Employment Benefits Task Force of the Accounting Standards Executive Committee, American Institute of Certified Public Accountants, 1989.

Instructor, Utah Associations of CPAs, 1985-87.

Instructor, Institute of Internal Auditors, 1983.

Instructor, Lamberts CPA Review, 1982-84.

Consultant to U.S. Small Business Administration, 1982-84.

Treasurer and member of the Executive Committee of the Utah Chapter of the Sierra Club, 1983-87.

National Association of Accountants (Salt Lake City chapter),

Director of Manuscripts, 1982-84,  
Director of Employment, 1981-82,  
Director of Education Projects, 1980-81.  
Member, Joint Working Group, reporting to Colorado Congressional  
Delegation on Oil Shale Leasing Legislation, 1982-83.  
Consultant to the School of Public Health, UNC, 1977-78.  
Expert witness, accounting and economic issues, 1980-1992.

**Ad hoc Reviewer for:**

*Accounting Inquiries*  
*Accounting Horizons*  
*The Accounting Review*  
American Institute of Decision Sciences  
*Journal of Economics and Business*  
Southeastern American Accounting Association  
Southern Business Administration Association Research  
Awards

**Professional Development**

Continuing Professional Education for CPA renewal, 40 hours every year  
Enterprise Risk Management Institute, NCSU, (1 day) 2007 & 2009.  
Teaching & Learning with Technology Summer Institute, NCSU, (5 days)  
2006.  
National Association of Corporate Directors "Director's College," 2004 &  
2005.  
The Experiential Classroom Program for entrepreneurship educators,  
Syracuse U. (3 days), 2004.  
PricewaterhouseCoopers Faculty University (4 days), 2004.  
Sigma Beta Delta Advisor Workshop & Biennial Meeting, 1996, 1997.  
College of Management Teaching Workshop (3 days), 1996.  
NC State Delegation to China to visit five leading Chinese Universities in  
Beijing, Xi'an, Chengdu, Wuhan, and Shanghai, 1997.  
Keizia Koho Center/AACSB Japan Tour, 1996.  
AACSB and AAA Annual Meetings and Conferences, most years.

**Professional Memberships (current)**

American Accounting Association  
American Institute of Certified Public Accountants  
N.C. Association of Certified Public Accountants  
Beta Alpha Psi  
Beta Gamma Sigma  
Sigma Beta Delta  
Golden Key