

Partial VITA

JOHN J. MAHER

Thomas H. Wells and Kathy Dargo Professor
Department of Accounting and Information Systems
Virginia Tech

Education

The Pennsylvania State University (Ph.D. – Accounting and MIS; Minors: Finance, Statistics);
University of Scranton (M.B.A. – Finance); University of Scranton (B.S. Accounting)

Professional Experience

2016 to present
Department Head – Department of Accounting and Information Systems; Virginia Tech,
Blacksburg, VA

2019 to present
Thomas A. Wells and Kathy Dargo Professor --Virginia Tech; Blacksburg, VA

2007 to 2019
John F. Carroll, Jr. Professor - Virginia Tech, Blacksburg, Virginia

2003 to 2007
Professor - Virginia Tech, Blacksburg, Virginia

2002 to 2007
Mahlon Harrell Research Fellow - Virginia Tech, Blacksburg, Virginia

1992 to 2003
Associate Professor - Virginia Tech, Blacksburg, Virginia

1985 -1988 and 1989 to 1992
Assistant Professor - Virginia Tech, Blacksburg, Virginia

1988 -1989
Assistant Professor - Lehigh University, Bethlehem, Pennsylvania

1981-1984
Teaching Assistant - The Pennsylvania State University, State College, Pennsylvania

1981-1982
Management Accountant/MIS Analyst - Centre Film Lab, Inc., State College, Pennsylvania

1979-1980
Internal Auditor - Harper & Row Book Publishers, Scranton, Pennsylvania

1977-1979
Public Accountant - Smillie, Britten, Larsen & Co., Chartered Accountants; Palmerston North,
New Zealand

Teaching

Primary Courses Taught:

Ph.D. Seminar - Accounting Research Methods (6004)
Ph.D. Seminar - Capital Markets Research in Accounting (6015, 6024);

May, 2021

Accounting Application Development (4504); AIS Development (3534)
Intermediate Financial Accounting (3115 and 3116)
Research and Dissertation (7994)
Accounting Information Systems (previous 4504); Personal Computers in Business (2504)
Introduction to Business Information Systems (1504), Accounting Principles (2115 and 2116)

Teaching Awards:

R.B.Pamplin College of Business Outstanding Faculty in Doctoral Education Award (2009)
R.B.Pamplin College of Business Teaching Excellence Award (1996)
R.B.Pamplin College of Business Teaching Excellence Award (1991)
R.B.Pamplin College of Business Teaching Excellence Award (1988)

Partial Representation of Research Activity

Sample of Publications:

Rakestraw, Joseph R., Raman Kumar, and John J. Maher. "Industry-Average Earnings Management and IPO Pricing"; Review of Pacific Basin Financial Markets and Policies, 2019, Volume No. 22, Issue No.4; 46 manuscript pages. DOI [10.1142/S0219091519500231](https://doi.org/10.1142/S0219091519500231)

Henke, Trent and John J. Maher. "Government Reporting Timeliness and Municipal Credit Market Implications"; *Journal of Governmental & Nonprofit Accounting*, Volume 5, Issue 1, December 2016, pp. 1-24.

Crabtree, Aaron D., John J. Maher, and Huishan Wan, "New Debt Issues and Real Earnings Management" *Advances in Accounting*, Volume 30, Issue 1, June 2014, Pages 116–127.

Edmonds, Christopher, Ryan Leece, and John J. Maher. "CEO Bonus Compensation: The Effects of Missing Analysts' Revenue Forecasts," *Review of Quantitative Finance and Accounting*, Vol. 41, No.1, July 2013, pp. 149-170.

Edmonds, Christopher T., Jennifer E. Edmonds, and John J. Maher, "Evidence Regarding Elimination of IFRS-U.S. GAAP Reconciliation," in *Advances in Quantitative Analysis of Finance and Accounting* Vol. 10, 2013, pp.83-116.

Crabtree, Aaron D. and John J. Maher, "Credit Ratings, Cost of Debt, and Internal Control Disclosures: a Comparison of SOX 302 and SOX 404," *Journal of Applied Business Research*, Volume 28, Number 5 September/October 2012, pp.885-902.

Edmonds, Christopher T., Jennifer E. Edmonds, and John J. Maher, "The Impact of Meeting or Beating Analysts' Cash Flow Forecasts on a Firm's Cost of Debt," *Advances in Accounting*, Vol.27, No.2 December 2011, pp. 242-256.

Inger, Kerry, John J. Maher, and Eugene Seago, "Repeal of Equity-Debt Exception and Corporate Capital Structures", *Tax Notes*, Volume 128, No. 9 August 2010, pp. 959 - 969.

Crabtree, Aaron D. and John J. Maher, "The Influence of Differences in Taxable Income and Book Income on the Bond Credit Market," *Journal of the American Taxation Association*, Spring 2009, pp. 75-99.

Romanus, Robin N. John J. Maher, and Damon M. Fleming, "Auditor Industry Specialization, Auditor Changes, and Accounting Restatements," *Accounting Horizons*, Volume 22. No. 4, December 2008, pp. 389-413.

Maher, John J., Robert M. Brown, and Raman Kumar, "Firm Valuation, Abnormal Earnings, and Mutual Funds Flow;" *Review of Quantitative Finance and Accounting*, Volume 31 No. 2, August 2008, pp.167-189.

Crabtree, Aaron D., Duane M. Brandon, and John J. Maher, "The Impact of Auditor Tenure on Initial Bond Ratings," *Advances in Accounting*, Volume 22, 2006, pp. 97-122.

Graham, Allan and John J. Maher, "Environmental Liabilities, Bond Ratings, and Bond Yields" *Advances in Environmental Accounting and Management*, Volume 3, 2006, pp. 111-142.

Crabtree, Aaron D. and John J. Maher, "Earnings Predictability, Bond Ratings, and Bond Yields," *Review of Quantitative Finance and Accounting*; Volume 25 No. 3, November, 2005, pp. 233 – 253.

Brandon, Duane M., Aaron D. Crabtree, and John J. Maher, "Non-Audit Fees, Auditor Independence, and Bond Ratings," *Auditing: A Journal of Practice and Theory*, Volume 23, Number 2, Fall 2004, pp. 89-103.

Maher, John J., "Dynamic Web-Based Business Processing Systems Using Active Server Pages" *Review of Business Information Systems*, Volume 8, Number 1, Winter 2004, pp. 69-82.

Kruck, S. E., John J. Maher, and Reza Barkhi, " Framework for Cognitive Skill Acquisition and Spreadsheet Training," *Journal of End User Computing*, Volume 15, Number 1, January - March 2003, pp. 20-37.

Graham, Allan, John J. Maher, and W. Dana Northcut, "Environmental Liability Information and Bond Ratings," *Journal of Accounting, Auditing, and Finance*, Volume 16, Number 2, Spring 2001, pp. 93-116.

Maher, John J. and Tarun K. Sen, "Predicting Bond Ratings Using Neural Networks: A Comparison with Logistic Regression," *International Journal of Intelligent Systems in Accounting, Finance and Management*, Volume 6, Number 1, pp. 59-72.

Maher, John J., "Perceptions of Postretirement Benefit Obligations by Bond Rating Analysts," *Review of Quantitative Finance and Accounting*, Volume 6, Number 1, pp. 79-94.

Maher, John J., "Pension Obligations and the Bond Credit Market: An Empirical Analysis of Accounting Numbers," *The Accounting Review*, Volume LXII, Number 4, pp. 785-798.