

VITA (Abbreviated)

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

Virginia Tech, Department of Accounting and Information Systems, Blacksburg VA:

2019 to present Thomas A. Wells and Kathy Dargo endowed Professor
2016 to 2021 Department Head – Department of Accounting and Information Systems
2007 to 2019 John F. Carroll Jr. endowed Professor
2003 to present Professor - Virginia Tech
2002 to 2007 Mahlon Harrell Research Fellow
1992 to 2003 Associate Professor
1985 -1988 and 1989 to 1992 Assistant Professor

Other Professional Experience:

1988 -1989 Assistant Professor - Lehigh University, Bethlehem, Pennsylvania
1981-1984 Teaching Assistant - The Pennsylvania State University, State College, PA
1981-1982 Management Accountant/MIS Analyst - Centre Film Lab, Inc., State College, PA
1979-1980 Internal Auditor - Harper & Row Book Publishers, Scranton, PA
1979-1980 Graduate Assistant - University of Scranton, Scranton, PA
1977-1979 Public Accountant - Smillie, Britten, Larsen & Co., Chartered Accountants; Palmerston North, New Zealand

Teaching

Primary Courses Taught:

Ph.D. Seminars - Accounting Research Methods (6004); Capital Markets Research in Accounting (6015, 6024)
Environmental Social and Governance Accounting (4664) (5664); Analysis of Financial Statements (4194)
Accounting Application Development (4504); AIS Development (3534); Accounting Information Systems (3504);
Personal Computers in Business (2504); Introduction to Business Information Systems (1504)
Intermediate Financial Accounting (3115 and 3116); 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)

Administrative Achievements as ACIS Department Head July 2016 – December 2021

- Hired 17 of 32 full-time faculty in Department at end of 2021 including numerous faculty with PhDs from top universities (U of Chicago, U of Pennsylvania, Northwestern U., U of Iowa, etc.).
- Department undergraduate student placement rate averaged 95% for 3-yr period ending 2021.
- Department became one of nine high-quality universities to partner with KPMG-MADA program incorporating data analytics throughout our curriculum including faculty training and resources.
- Inaugurated ACIS Technology Initiative requiring topic-relevant technology projects be incorporated in every ACIS Department upper division and graduate course.

- Originated Department Writing Initiative to improve critical written communication skills of our undergraduate and master's students by hiring PhD student from Rhetoric and Writing to help assess and improve writing.
- Department successfully moved through AACSB re-accreditation with several departmental activities lauded as "Best Practices".
- Department and PhD program each ranked #11* worldwide in overall publications in top five Accounting journals for most recent 3-yr period at end of 2021 (an increase of over 80 positions for ACIS from 2016).
- Department ranked #2* worldwide in Audit research publications in top five Accounting journals for most recent 3-yr period at end of 2021.
- Department ranked #1* worldwide for Accounting Education research published by PhD graduates for most recent 6-yr period ending 2021.

(*Department and PhD program rankings per BYU 2021 research rankings)

Partial Representation of Research Activity

Publications:

Inger, Kerry, Michele Meckfessel, Mollie Adams, and John J. Maher. "Tax-Related Re-statements and Tax Avoidance Behavior"; Journal of Accounting Auditing and Finance, forthcoming 2023.

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; pp. 1-46.

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, pp. 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.

Fellowship and Recognitions

American Institute of Certified Public Accountants (AICPA) Dissertation Fellowship (1984)

Most Valuable Player, NCAA Div. III National Basketball Championship Final Four Tournament (1976)