

VITA  
J. RALPH BYINGTON

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EDUCATION

Ph.D. University of Arkansas, Fayetteville, Arkansas (1985)  
Major - Accounting; Minors - Economics and Statistics

M.S. University of Southern Mississippi, Hattiesburg, Mississippi (1978)

B.S.B.A. University of Southern Mississippi, Hattiesburg, Mississippi (1977)

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant, State of Mississippi, 1980

TEACHING AND ACADEMIC EXPERIENCE

July 1, 2003 - present  
University of South Carolina Aiken, Aiken, South Carolina (Professor; Timmerman  
Chair in Enterprise Development; Head - School of Business Administration)

July 1995 - June 2003  
Georgia Southern University, Statesboro, Georgia (Professor (1995-2003); Interim Dean  
(2001-2002); Associate Dean (1999-2001); Director - School of Accountancy (1995-  
1999); Member of Graduate Faculty)

September 1989 - June 1995  
Louisiana Tech University, Ruston, Louisiana (Professor (1993-1995); Director -  
Graduate Programs (September 1993 - June 1995); Director - School of Professional  
Accountancy (September 1992 - August 1993); Smolinski Chair of Accounting  
(September 1992 - June 1995); KPMG Peat Marwick Faculty Fellow (September 1991 -  
August 1992 Member of Graduate Faculty)

July 1985 - July 1989  
Texas Tech University, Lubbock, Texas (Assistant Professor; Member of Graduate  
Faculty)

August 1982 - May 1985  
University of Arkansas, Fayetteville, Arkansas (Instructor)

## OTHER EXPERIENCE

Director - Internal Auditor, University of Southern Mississippi, Hattiesburg, Mississippi  
Investigator, PEER Committee, State of Mississippi, Jackson, Mississippi  
Chief Fiscal Officer, Governor's Office - Federal Programs, State of Mississippi, Jackson,  
Mississippi  
Accountant, Touche Ross & Co. (currently Deloitte & Touche), Jackson, Mississippi

## PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants	American Accounting Association
Phi Kappa Phi	Deloitte & Touche Alumni Association
Mississippi State Board of Public Accountancy	Beta Alpha Psi
Southern Business Administration Association	Alpha Epsilon Alpha
	Georgia Society of Certified Public Accountants
	Beta Gamma Sigma

## PROFESSIONAL SEMINARS ATTENDED

American Accounting Association Consortium Representative (1984)  
University of Alabama Accounting Research Convocation (1985)  
Arthur Andersen/AAA New Faculty Consortium Representative (1986)  
Chairman, American Accounting Association and Texas Tech University Community College  
Workshop (1987 - 1988) (Co-Chairman, 1986)  
Touche Ross Professors Seminar (1987)  
Robert M. Trueblood Seminar (1988)  
Critical Perspectives Symposium: Critical Perspectives on Auditing (1990)  
Federation of Schools of Accountancy-Claude Rodgers Faculty Consortium (1990)  
American Accounting Association 1991 Doctoral Directors Conference (1990)  
Critical Perspectives Symposium: Ethics, Regulation, and Professionalism in Accounting (1991)  
Critical Perspectives Symposium: Critically Re-appraising Accounting (1993)  
AACSB Peer Review Training Seminar (1993, 2004)  
AACSB Pre-candidacy Training Seminar (1993)  
AACSB Annual Meeting (1995, 1998, 1999, 2000, 2001, 2004, 2005)  
American Accounting Association Meetings (1986-1993; 1995-1998, 2000-2002, 2007)  
American Accounting Association Southwest Meeting (1986-1995)  
American Accounting Association Southeast Meeting (1996-1999)  
Georgia Association of Accounting Educators (1995-2002)  
Georgia System Board of Regents New Chairs Seminar (1996)  
AACSB Curriculum Training Seminar (1996, 1997, 1998, 1999, 2003)  
Federation of Schools of Accountancy Annual Meeting (1997, 1998)

## ADMINISTRATIVE ACTIVITIES

### Committees:

#### National and Regional:

AACSB Pre-candidacy Review Advisor; AACSB Accreditation Review Team; Federation of Schools of Accountancy Compensation for Graduates in Accounting (1991); Louisiana Society of CPAs - Accounting and Auditing Committee (1993-95); Georgia Society of CPAs - Accounting and Auditing Committee (1995); Vice-President Elect - Southeast Chapter American Accounting Association (1997); President - Southeast Chapter American Accounting Association (1999).

#### University of South Carolina Aiken:

##### University

Academic Council (2003-2007)  
Head of the School of Nursing Search Committee (2004)  
American Democracy Committee (2004-2005)  
Scholastic Standing and Petitions Committee (2006-2007)

##### Georgia Southern University:

##### University:

Phi Kappa Phi Membership Committee (1996); Graduate Council (1996-98); Dean's Council (2001); Faculty Roles and Rewards Committee (2002)

##### College of Business Administration:

Summer Research Grants (1996-98), College Promotion and Tenure Committee (2002)

##### Department of Accounting:

Strategic Planning/Mission (1996-2002); Faculty Composition and Development (1996-98); Curriculum Development-Undergraduate (1996-98); Curriculum Development-Graduate (1996-98)

#### Louisiana Tech University:

##### University:

SACS Review - Financial Reporting - Chairman (1992-94); Graduate Council (1993-94); Auditor, 35th Annual Miss Louisiana Tech Pageant (1990)

##### College of Administration and Business:

CAB Council (1992); Masters Admission and Appeals (1992); Scholastic Standards (1992); Faculty Development - Chairman (1989-91); Graduate Studies and Seminars (1990-94); Research Proposal Screening Committee - Chairman (1991)

#### Texas Tech University:

##### College of Business Administration:

Tom Abraham Graduate Fellowship Selection Committee (Chairman 1988-89); Graduate Programs Committee (1988-89); Undergraduate Appeals Committee -College of Business Administration (1986-87) (Chairman 1987); Textbook Committee (1985-86)

##### Area of Accounting:

Director's Budget Committee (1985-86); Student Affairs Committee (1985-86 and 1988-89); Undergraduate Student Appeals Committee-Area of Accounting (1986-89) (Chairman 1987-88); Accounting Colloquium Committee (1986-89) (Chairman 1986-87); Ph.D. Program Committee (1985-89); Faculty Recruiting Committee (1986-89); Scholarship Committee (1988-89)

## TEACHING/RESEARCH ACTIVITIES

### Dissertation Committees:

#### Louisiana Tech University:

Kyleen Hawkins, An Empirical Analysis of How Courts Define "Scienter" in Rule 10B-5 Litigation, Chairman, (1992).

James Connell, Information System Investments Evaluation, Chairman, (1992).

Brenda Waters, The Impact of Information Characteristics and Personality Characteristics on the Lending Decision, (1993).

JoAnn Christensen, Auditing: White Collar Crime and Illegal Acts of Clients, Chairman, (1993).

Ganesh M. Pandit, The Relationships Among Auditor Switching, Client Dissatisfaction and Selected Antecedents: A Causal Model Using Structural Equation Modeling, Chairman, (1994).

Michael Chiasson, Organizational-Professional Conflict and Whistleblowing Intentions of Professional Accountants, (1994).

Sharon Campbell, Attributes of the Environmental Management System of Manufacturing Firms: The Role of the Internal Auditor in Environmental Auditing, Chairman, (1995).

#### Texas Tech University:

Gene Johnson, The Relative Use of Formal and Informal Information in the Evaluation of Individual Performance, (1986).

Marcel Hebert, An Investigation of the Effects of Alternative Presentation Formats on Preparers and Users of City Financial Reports, (1987).

Mark Bettner, The Effects of Perceived Accounting Competence, Machiavellianism, Past Budgeting Behavior, and Beliefs About The Effectiveness of Past Budgeting Behavior on Budgetary Attitude: An Empirical Analysis, (1988).

Mike Shaub, An Empirical Examination of the Determinants of Auditors' Ethical Perceptions, (1989).

Judy Beckman, Predicting the Existence of Minority Interest Balances in Consolidated Financial Statements, (1990).

Pete Poznanski, The Effects of Organizational Commitment, Professional Commitment, Life Span Career Development, and Self-Monitoring on Job Satisfaction and Job Performance Among Staff Members, (1991).

## TEACHING/RESEARCH ACTIVITIES

### Courses Taught:

Principles of Accounting I Intermediate I	Principles of Accounting II Intermediate II
Advanced Accounting Theory	Advanced Accounting
Current Accounting Theory	Graduate Financial Accounting
Seminar in Financial Accounting Research	

### Awards/Recognition:

#### University of South Carolina Aiken

Timmerman Chair in Enterprise Development (2003-2008)

#### Georgia Southern University:

Ori James Faculty Recognition Award (1996)

American Accounting Association - IS/MAS Section - Outstanding Contributions to the Literature Award (1996)

School of Accountancy - Professor of the Year (2003)

William A Freeman Professor of the Year - COBA (2003)

#### Louisiana Tech University:

Harold J. Smolinski Chair of Accountancy (1993-1995)

KPMG Peat Marwick Fellow (1992-93)

American Institute of Certified Public Accountants - Outstanding Instructor for AICPA Courses in 1990-91 sponsored by the Society of Louisiana CPAs

Tech Accounting Society - 1989 College of Administration and Business Outstanding Teacher of the Year

American Accounting Association, Southwest Region's Recipient of the Southwestern Federation of Administrative Disciplines 1995 Distinguished Paper Award Sponsored by Richard D. Irwin

#### Texas Tech University:

Tom Abraham Graduate Fellowship - Faculty Designee, 1988-1989

Ex-Students Association, New Faculty Excellence Award for the College of Business Administration, 1987-1988

BA Council - Faculty Advisor, 1987-1989

Faculty Recognition - Tech Accounting Society - Spring 1986

Faculty Appreciation - BA Council - Spring 1986

Texas Tech Tae Kwon Do Association - Faculty Advisor, 1986-1989

Texas Techsan, Recognized for my course content in Intermediate II (September/October 1987)

## RESEARCH AND PUBLICATIONS

### Books, Monographs, and Chapters:

Byington, J. Ralph, "FASB Update: The Definitive FASB Course," *Executive Enterprises* (2002-03).

Byington, J. Ralph, "Understanding the Key Benefits," *Income Tax Accounting*, *Executive Enterprises* (1996 - 2007).

Byington, J. Ralph, "Getting the Right Answers and Effective Results," *Income Tax Accounting*, *Executive Enterprises* (1996 - 2007).

Byington, J. Ralph, "Practical True-Up Exercise," *Income Tax Accounting*, *Executive Enterprises* (1997 -2007).

Byington, J. Ralph, "FAS 109 Accounting and Disclosure Issues for Public Companies," *Income Tax Accounting*, *Executive Enterprises* (1997 - 2007).

Byington, J. Ralph and Deana R. Nance, "Postretirement Benefits Accounting - Study Analyzes Ways and Means," *FASB: Understanding FASB Accounting and Disclosures Today*, (Executive Enterprises Publications Co., Inc., New York, N.Y., 1993), pp. 23-33.

Byington, J. Ralph, "FAS 109: Less Complex Computation But More Complex Judgement Required for Accounting for Income Taxes," *FASB: Understanding FASB Accounting and Disclosures Today*, (Executive Enterprises Publications Co., Inc., New York, N.Y., 1993), pp. 75-93.

Arnold, Vicky, J. Ralph Byington and Phyllis McKenzie, "Asset Backed Securities: Solutions to Accounting and Reporting Problems," *FASB: Understanding FASB Accounting and Disclosures Today*, (Executive Enterprises Publications Co., Inc., New York, N.Y., 1993), pp. 161-170.

Byington, J. Ralph, "Accounting and Disclosure Issues Associated With Financial Instruments and Debt Agreements," *The Corporate Accounting Deskbook*, (Executive Enterprises Publications Co., Inc., New York, N.Y., 1990), pp. 71-108.

Munter, Paul and J. Ralph Byington, "Accounting for Income Taxes," *The Corporate Accounting Deskbook*, (Executive Enterprises Publications Co., Inc., New York, N.Y., 1990), pp. 109-163.

## RESEARCH AND PUBLICATIONS (continued)

### Articles:

- Byington, J. Ralph and Jo Ann Christensen, and William Jerome McGee, "M&A Checklists for a Post-SOX World," Journal of Corporate Accounting and Finance, January/February 2006, pp. 31-36.
- Byington, J. Ralph and Jo Ann Christensen, "SOX 404: How Do You Control Your Internal Control," Journal of Corporate Accounting and Finance, May/June 2005, pp. 35-40.
- Och, Johnnie M., Joanne Christensen, and J. Ralph Byington, "Oil and Gas Fraud: From the Boardroom to the Pump," Oil, Gas, and Energy Quarterly, December 2004, pp. 347-374.
- Christensen, Jo Ann and J. Ralph Byington, "How Secure Are Your Cash Transactions?," Journal of Corporate Accounting and Finance, November/December 2003, pp. 7-14.
- Christensen, Jo Ann and J. Ralph Byington, "The Computer: An Essential Fraud Detection Tool," Journal of Corporate Accounting and Finance, July/August 2003, pp. 23-28.
- Byington, J. Ralph and Jo Ann Christensen, "How to Prevent Inventory Fraud," Journal of Corporate Accounting and Finance, May/June 2003, pp. 33-39.
- Wise, Spence and J. Ralph Byington, "Taxes and Financial Reporting for Computer Software," Business Entities Journal, March/April 2003, pp. 34-41.
- Byington, J. Ralph and Jo Ann Christensen, "A High Stakes Game of Risk for the Independent Auditor," Southern Business Review, Fall 2002, pp. 20-28.
- Byington, J. Ralph and Jo Ann Christensen, "Can the CFO Stop White Collar Crime?," Journal of Corporate Accounting and Finance, November/December 2002, pp. 39-44.
- Byington, J. Ralph and Spence Wise, "Mining and Solid Waste Reclamation and Closing Cost," Oil, Gas & Energy Quarterly, September 2001, pp. 47-56.
- Wise, Spence and J. Ralph Byington, "Tax Savings and Inventory Shrinkage," Oil, Gas & Energy Quarterly, December 1999, pp. 275-285.
- Campbell, Sharon and J. Ralph Byington, "ISO 14000: Environmental Auditing for the Manufacturing Sector," Journal of Corporate Accounting and Finance, (Spring 1998), pp. 119-124.
- Byington, J. Ralph and Jo Ann Christensen, "Dealing with an Independent Auditor: What Does He Look For, and What Are His Own Risks?" Journal of Corporate Accounting and Finance, (Winter 1998), pp. 119-129.
- Wise, Spence and J. Ralph Byington, "How Like-Kind Exchanges Can Work for You," Tax Management Financial Planning Journal, (January 1998), pp. 3-9.
- Wise, Spence and J. Ralph Byington, "Tax Consequences of Employee Termination Payments," Journal of Corporate Accounting and Finance, (Autumn 1997), pp. 73-80.

## RESEARCH AND PUBLICATIONS (continued)

### Articles (continued):

- Byington, J. Ralph and Sharon Campbell, "Internal Environmental Auditing," Oil, Gas & Energy Quarterly, (September 1997), pp. 957-977.
- Herring, Nancy and J. Ralph Byington, "Present Value: Why, When, and How To Measure It," Journal of Corporate Accounting and Finance, (Autumn 1996), pp. 97-106.
- Marsh, Treba, J. Ralph Byington, and Charles McCann, "ISO 9000: Profiting from the Adoptions Process" Practical Accountant, (June 1996), pp. 57-62.
- Marsh, Treba and J. Ralph Byington, "ISO 9000: Should Your Company Seek Certification?" Journal of Corporate Accounting and Finance, (Spring 1996), pp. 9-18.
- Byington, J. Ralph and Jo Ann Christensen, "White Collar Crime: Awareness and Alertness Can Mean Avoidance and Identification," The Journal of Corporate Accounting and Finance, (Winter 1995/96), pp. 55-60.
- Pandit, Ganesh M. and J. Ralph Byington, "Measuring the Readability of Selected Accounting Journals," Journal of Business and Behavioral Sciences, (Fall 1995), pp. 34-43.
- Campbell, Sharon N. and J. Ralph Byington, "Environmental Auditing: An Environmental Management Tool," Internal Auditing, (Fall 1995), pp. 9-18.
- Chiasson, Mike, Gene Johnson, and J. Ralph Byington, "Blowing the Whistle: CPAs and Management Accountants in Industry," CPA Journal, (February 1995), pp. 24-27.
- Hawkins, Kyleen and J. Ralph Byington, "Rule 10B-5 Litigation: A Case Profile," The Journal of Corporate Accounting and Finance, (Summer 1994), pp. 479-486.
- Johnson, Gene and J. Ralph Byington, "Accounting Competence, Machiavellianism, and Budget-Related Behavior: A Comparative Study of U.S. and Spanish Managers," The International Journal of Accounting, Vol. 28 (1993), pp. 335-346.
- Byington, J. Ralph, Ganesh M. Pandit, and Paul Munter, "Auditor Concentration in the Gas Industry: A Longitudinal Study," Oil and Gas Tax Quarterly, (September 1993), pp. 129-142.
- Connell, James A., J. Ralph Byington, and Arthur H. Gilbert Jr., "Evaluation of Information Systems: A Financial Risk-Based Approach," Advances in Accounting Information Systems, Vol. 2 (1993), pp. 81-102.
- Sutton, Steve and J. Ralph Byington, "An Analysis of Ethical and Epistemological Issues in the Development and Implementation of Audit Expert Systems," Advances in Public Interest Accounting, Vol. 5 (1993), pp. 231-243.

## RESEARCH AND PUBLICATIONS (continued)

### Articles (continued):

- Bostwick, William J. and J. Ralph Byington, "Outsourcing of Internal Audit: Concerns and Opportunities," Journal of Corporate Accounting and Finance, (Summer 1997), pp. 85-94.
- Byington, J. Ralph and Sharon Campbell, "Should the Internal Auditor Be Used in Environmental Auditing?" Journal of Corporate Accounting and Finance, (Winter 1997), pp. 139-146.
- Johnson, Gene H., J. Ralph Byington, James Johnston, and David Hale, "When the Whistle Blows: A Study of the Internal Auditor's Role in the Detection and Reporting of Illegal Acts," Internal Auditing, (Fall 1993), pp. 10-16.
- Arnold, Vicky, J. Ralph Byington, and Phyllis McKenzie, "Asset-Backed Securities: Current Problems and Conflicts in Accounting Standards," The Journal of Corporate Accounting and Finance, (Winter 1992/93), pp. 143-152.
- Byington, J. Ralph, "FAS 109: Less Complex Computation But More Complex Judgement Required for Accounting for Income Taxes," Journal of Corporate Accounting and Finance, (Summer 1992), pp. 431-448.
- Byington, J. Ralph and Deana R. Nance, "Postretirement Benefits Accounting: Study Analyzes Ways and Means," The Journal of Corporate Accounting and Finance, (Spring 1992), pp. 303-313.
- Byington, J. Ralph and Steve Sutton, "The Self-regulating Profession: An Analysis of the Political Monopoly Tendencies of the Audit Profession," Critical Perspectives on Accounting, (December 1991), pp. 315-330.
- Byington, J. Ralph and James G. Johnston, "Influences on Turnover of Internal Auditors," Internal Auditing, (Fall 1991), pp. 3-10.
- Byington, J. Ralph and Paul Munter, "Production Indices as a Bivariate for Quarterly Earnings Forecasts: an Oil and Gas Example," Oil and Gas Tax Quarterly, (December 1991), pp. 300-310.
- Byington, J. Ralph and James G. Johnston, "Ethics and Internal Auditors: A Controversial Scenario," Internal Auditing, (Fall 1990), pp. 3-11.
- Munter, Paul, Tommy Moores, and J. Ralph Byington, "Recognition of Profit on Real Estate Transactions," The CPA Journal, (October 1990), pp. 68-73.
- Moores, Tommy, Paul Munter, and J. Ralph Byington, "Accounting for Leases," The Journal of Corporate Accounting and Finance, (Fall 1990), pp. 21-29.

## RESEARCH AND PUBLICATIONS (continued)

### Articles (continued):

- Byington, J. Ralph and Paul Munter, "Disclosure of Information about Financial Instruments," The CPA Journal, (September 1990), pp. 42-48.
- Byington, J. Ralph and Gene Johnson, "Machiavellianism and Accounting Competence: Effects on Budgetary Attitudes," Journal of Applied Business Research, (Summer 1990), pp. 98-104.
- Byington, J. Ralph, Steve Sutton, and Paul Munter, "A Professional Monopoly's Response: Internal and External Threats to Self Regulation," The Journal of Corporate Accounting and Finance, (Summer 1990), pp. 307-316.
- Byington, J. Ralph and Paul Munter, "Funding for Corporate Takeover Transactions: Oil Firm Stock Price Reactions," Oil and Gas Tax Quarterly, (June 1990), pp. 768-776.
- Byington, J. Ralph, Paul Munter, and Tommy Moores, "New Lease on Leases: Initial Direct Costs Incurred in Consummating Direct Financing Leases," Today's CPA, (March/April 1990), pp. 32-35.
- Byington, J. Ralph, "SFAS No. 96: Accounting for Deferred Income Taxes and AMT," The Ohio Public Accountant, (January/February 1990), pp. 14-16.
- Byington, J. Ralph, Paul Munter, and Judy Beckman, "Extinguishment of Debt by In-Substance Defeasance: Managerial Perspectives," The Journal of Corporate Accounting and Finance, (Winter 1989/90), pp. 167-174.
- Moores, Tommy, Paul Munter, and J. Ralph Byington, "Teaching The Accounting for Initial Direct Costs Incurred in Consummating Direct Financing Leases," The Accounting Educators' Journal, (Winter 1989/90), pp. 15-22.
- Byington, J. Ralph and Don Finn, "Advertising: Views and Practice," The Ohio Public Accountant, (November/December 1989), pp. 24-28.
- Munter, Paul and J. Ralph Byington, "Accounting for Income Taxes: The Intraproduct Allocation Requirements," Oil and Gas Tax Quarterly, (September 1989), pp. 183-199.
- Byington, J. Ralph and Paul Munter, "Depreciation by Not-For-Profit Organizations," The Practical Accountant, (July 1989), pp. 65-67.
- Byington, J. Ralph and Paul Munter, "The Relative Importance of Internal Audit Department Characteristics," Internal Auditing, (Summer 1989), pp. 3-11.
- Byington, J. Ralph and Pete Poznanski, "Modernizing the Net Present Value Model," Journal of Accounting Education, (Spring 1989), pp. 133-140.

## RESEARCH AND PUBLICATIONS (continued)

### Articles (continued):

Byington, J. Ralph, Tommy Moores, and Paul Munter, "Statement of Cash Flows: What Changes Hath SFAS No. 95 Wrought?" Today's CPA, (January/February 1989), pp. 19-22.

## RESEARCH AND PUBLICATIONS (continued)

Beckman, Judy, J. Ralph Byington, and Paul Munter, "Regulating Financial Reporting: The Debate Continues," Business, (January 1989), pp. 56-60.

Munter, Paul and J. Ralph Byington, "Financial Reporting: Accounting for Income Taxes," Oil and Gas Tax Quarterly, (December 1988), pp. 409-418.

Finn, Don W., J. Ralph Byington, and Paul Munter, "Statement of Cash Flows - An Oil and Gas Example," Oil and Gas Tax Quarterly, (March 1988), pp. 499-513.

Byington, J. Ralph, Tommy Moores, and Paul Munter, "How Initial Direct Costs Affect Lessors' Accounting," The CPA Journal, (February 1988), pp. 67-69.

Byington, J. Ralph and Paul Munter, "Prospective Financial Statements and Attestation Risk," The CPA Journal, (February 1988), pp. 34-41.

Byington, J. Ralph, Paul Munter, and Don W. Finn, "Prospective Financial Statements: How Your Accountant Can Help," Controllers Quarterly, Vol. 3, (1987), pp. 17-19.

Munter, Paul, Tommy Moores, and J. Ralph Byington, "SFAS 91: Accounting for Loan Fees and Costs," Journal of Commercial Bank Lending, (December 1987), pp. 48-61. (Reprinted in Independent Banker, (April 1988), pp. 40-48.

Munter, Paul, Don W. Finn, and J. Ralph Byington, "The Importance of Assumptions in Developing Financial Forecasts and Projections," Oil and Gas Tax Quarterly, (September 1987), pp. 158-172.

Byington, J. Ralph, "Competence, Objectivity, and Work Evaluations of Internal Auditors by External Auditors," The Southern Business and Economic Journal, (July 1987), pp. 13-22.

Byington, J. Ralph and Charles Butler, "Utilization of COMPUSTAT Tapes in Decision Support Systems Education," The Journal of Data Education, (Fall 1984), pp. 9-10.

### Newsletter Items:

Byington, J. Ralph, "Environmental Standards Are a Natural for the Manufacturing Sector," Savannah Morning News, p.2.

Byington, J. Ralph, "SFAS 130 - Reporting Comprehensive Income," Current Accounts, (November 1997), p. 5.

## RESEARCH AND PUBLICATIONS (continued)

### Newsletter Items (continued):

Byington, J. Ralph, "Why You Should Put a New Light On Analyzing Information Systems," Accountant's Alert, (January 1994), pp. 5-6.

Byington, J. Ralph, "Here's the Latest on FASB Rules-In-The-Works," Accountant's Alert, (January 1994), pp. 4-5.

Byington, J. Ralph and Kyleen Hawkins, "New Study Shows What You May Face in a Legal Liability Lawsuit," Accountant's Alert, (December 1993), pp. 6-7.

Byington, J. Ralph, "Here's the Latest on FASB Rules-In-The-Works," Accountant's Alert, (December 1993), p. 3.

Byington, J. Ralph, "Health Reform Could Boost Biz Earnings," Accountant's Alert, (November 1993), p. 1.

Byington, J. Ralph, "AICPA Calls for More 'Crystal Ball' Disclosures," Accountant's Alert, (November 1993), pp. 2.

Byington, J. Ralph, "The Latest of Accounting Rules-In-The-Works," Accountant's Alert, (November 1993), pp. 6-7.

Byington, J. Ralph, "Good and Bad News for Business Clients," Accountant's Alert, (October 1993), pp. 1-2.

Byington, J. Ralph, "FASB Alert: What the Latest Developments on FASB Rules-In-The-Works Mean to Your Practice," Accountant's Alert, (October 1993), pp. 5-6.

Byington, J. Ralph, "The Lowdown on Soon-to-Be-Effective Accounting Standards for Postretirement Benefits," Accountant's Alert, (August 1993), pp. 4-5.

Byington, J. Ralph, "All You Need to Know About the New-for-1993 Accounting Rules for Your Insurance Company Clients," Accountant's Alert, (August 1993), pp. 5-6.

Byington, J. Ralph, "Step-by-Step Way to Restate Prior Business Combinations Under SFAS 109," Accountant's Alert, (June 1993), pp. 3-4.

Byington, J. Ralph, "FASB Acts on Much-Contested New Accounting Rules," Accountant's Alert, (May 1993), pp. 3-5.

Byington, J. Ralph, "New Study on CPA Firms/ Promotional Activities Points Up Key Ways to Boost Business," Accountant's Alert, (May 1993), pp. 6-7.

## RESEARCH AND PUBLICATIONS (continued)

### Newsletter Items (continued):

Byington, J. Ralph, "Sorting Out the At-Odds Accounting Rules for Innovative Financing Technique," Accountant's Alert, (April 1993), pp. 2-4.

Byington, J. Ralph, "Latest on FASB Accounting Rules-in-the-Works," Accountant's Alert, (March 1993), p. 5.

Byington, J. Ralph, "The FASB's Standard-Setting Process is Under Fire," Accountant's Alert, (March 1993), pp. 3-4.

Byington, J. Ralph, "Latest on FASB Accounting Rules-in-the-Works," Accountant's Alert, (February 1993), pp 4-5.

Byington, J. Ralph, "Latest on FASB Accounting Rules-in-the-Works," Accountant's Alert, (January 1993), p. 3.

Byington, J. Ralph, "Latest on FASB Accounting Rules-in-the-Works," Accountant's Alert, (December 1992), p. 5.

Byington, J. Ralph, "How to Implement the New Tax Accounting Rule," Accountant's Alert, (November 1992), pp. 3-4.

Byington, J. Ralph, "New Standard on Defined Benefit Plans," Accountant's Alert, (November 1992), p. 1.

Byington, J. Ralph and Don Finn, "CPAs Still Wary of Advertising Despite Relaxation of Norms," CPA Marketing Report, (November 1988), pp. 1-2.

### Proceedings and Presentations:

Byington, J. Ralph, Mickey Zarra, Harve Lewis, Galand Bruson, Cherie Henning, "The Overlap of Accounting, Auditing and Taxation - Disclosure and Compliance Issues," American Accounting Association Annual Meeting (August 2007).

Wise, Spense and J. Ralph Byington, "Accrual Method Relief for Small Business," Southeastern Chapter of the Institute for Operations Research and the Management Sciences (SEINFORMS) (October 2002).

Byington, J. Ralph and Jo Ann Christensen, "White Collar Crime: Possible Implications on Auditor Switching," American Accounting Association Southeast Regional Meeting, (April 1999).

Pandit, Ganesh M. and J. Ralph Byington, "Audit Quality, One Term, Several Definitions," American Accounting Association Southeast Regional Meeting, (April 1999).

## RESEARCH AND PUBLICATIONS (continued)

### Proceedings (continued):

- Campbell, Sharon N. and J. Ralph Byington, "Internal Environmental Auditing," American Accounting Association Southeast Regional Meeting, (April 1997).
- Byington, J. Ralph, Gene Johnson, and Stanley Chang, "The Budget-Related Behavior of United States, Spanish, and Chinese Business Managers," American Accounting Association Southeast Regional Meeting, (April 1996).
- Landry, Ray and J. Ralph Byington, "An Initial Analysis of Numerical Preferences as an Indicator of Computer Usage Among Accounting Students," Northeast DSI, (April 1996).
- Byington, J. Ralph, Robert O. Warrington, and Mike Grayson, "Commercialization of Micromanufacturing Technology: The Business Process," The Fifth International Conference on the Management of Technology, (February 1996).
- Byington, J. Ralph and Sharon N. Campbell, "Environmental Auditing in Manufacturing Firms: The Role of the Internal Auditor," American Accounting Association 1995 Annual Meeting, (August 1995).
- Byington, J. Ralph and Jo Ann Christensen, "White Collar Crime: An Auditor Switching Variable?" Southwest Business Symposium, (April 1995).
- Pandit, Ganesh Mangesh and J. Ralph Byington, "Measuring The Readability of Selected Accounting Journals: An Empirical Investigation," American Society of Business and Behavioral Sciences, 1995 Meeting, (January 1995).
- Pandit, Ganesh Mangesh and J. Ralph Byington, "Perceived Audit Quality and Auditor Switching: An Empirical Study," American Accounting Association, 1995 Southwest Regional Meeting, (March 1995) - American Accounting Association, Southwest Region's Recipient of the Southwestern Federation of Administrative Disciplines 1995 Distinguished Paper Award Sponsored by Richard D. Irwin.
- Byington, J. Ralph and Jo Ann Christensen, "Auditing and White Collar Crime," Southwest Business Symposium, (April 1994).
- Byington, J. Ralph and Steve Sutton, "FASB Standard Setting Process: In Trouble Again," Critical Perspective on Accounting Symposium: Critically Re-appraising Accounting, (April 1993).
- Pandit, Ganesh Mangesh and J. Ralph Byington, "Professional Monopoly in Accounting and Auditor Concentration: Evidence From Some Cross-Sectional Data," American Accounting Association, 1993 Southeast Regional Meeting, (April 1993).

## RESEARCH AND PUBLICATIONS (continued)

### Proceedings (continued):

Chiasson, Michael and J. Ralph Byington, "The Effects of Externally Reported Whistleblowing Events on Market Value: An Empirical Analysis," American Accounting Association, 1993 Southwestern Regional Meeting, (March 1993).

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### Dissertation:

Byington, J. Ralph. Analysis of the Time Series Properties of Quarterly Earnings: Comparisons of Industry Models and Bivariate Analysis for Model Improvement. University of Arkansas (1985)

### Workshops, Speeches, Professional Presentations, and Continuing Education Courses:

Over 250 presentations to Business Executives, CEOs, CFOs, State CPA Societies, student organizations, and public accounting firms in Georgia, North Carolina, Louisiana, Mississippi, Texas, New York, California, Illinois, Massachusetts, Florida, Arkansas, and Washington, D.C.