

## **Partial VITA**

### **JOHN J. MAHER**

John F. Carroll, Jr. Professor  
Department of Accounting and Information Systems  
Virginia Polytechnic Institute and State University

#### **Education**

The Pennsylvania State University (Ph.D.– Accounting and MIS- 1985; Minors: Finance, Statistics)  
University of Scranton (M.B.A. - Finance - 1980) University of Scranton (B.S. Accounting - 1976)

#### **Professional Experience**

2007 to present  
John F. Carroll, Jr. Professor - Virginia Polytechnic Institute and State University, Blacksburg, Virginia  
2003 to 2007  
Professor - Virginia Polytechnic Institute and State University, Blacksburg, Virginia  
2002 to 2007  
Mahlon Harrell Research Fellow - Virginia Polytechnic Institute and State University, Blacksburg, Virginia  
1992 to 2003  
Associate Professor - Virginia Polytechnic Institute and State University, Blacksburg, Virginia  
1985 -1988 and 1989 to 1992  
Assistant Professor - Virginia Polytechnic Institute and State University, 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 - Capital Markets Research in Accounting (6015, 6024);  
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 (2116)

##### ***Teaching Awards:***

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:***

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, forthcoming, Spring 2009, manuscript pages 39.

Romanus, Robin N., John J. Maher, and Damon M. Fleming, "Auditor Industry Specialization, Auditor Changes, and Accounting Restatements", Accounting Horizons, forthcoming December 2008, manuscript pages 40.

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.

### ***Sample Refereed Articles Published as Book Chapters:***

Kruck, S. E., John J. Maher, and Reza Barkhi, "Framework for Cognitive Skill Acquisition and Spreadsheet Training," published in Advanced Topics in End-User Computing, Idea Group Publishing, 2003. Volume 2, pp.212 - 233.

***Sample Published Proceedings:***

Crabtree, Aaron D. and John J. Maher, "The Influence of Differences in Taxable Income and Book Income on the Bond Credit Market", published in the proceedings for the mid-year meeting of the American Taxation Association, manuscript pages: 39. Memphis, TN February 22, 2008.

Romanus, Robin N., John J. Maher, and Damon M. Fleming, "Auditor Industry Specialization and Accounting Restatements", Mid-Year American Accounting Association Auditing section, Charleston, South Carolina January 10, 2007.

Brandon, Duane M., Aaron D. Crabtree, and John J. Maher, "The Influence of Non-Audit Fees on Bond Ratings," American Accounting Association National Meeting, Honolulu August 6, 2003.

***Sample Work-in-Progress:***

Romanus, Robin N., Aaron D. Crabtree and John J. Maher, "The Relationship between Auditor Industry Specialization and Bond Ratings" Status: Model development and background literature completed, data set development completed, preliminary statistical analyses completed. Additional exposition and statistical analyses necessary; targeted for *Auditing: A Journal of Practice and Theory*.

Edmonds, Chris and John J. Maher, "Price-Volume Response to Earnings". Status: Model development and background literature completed, data set developed, and preliminary statistical analyses completed; targeted for *The Accounting Review*.

Aaron D. Crabtree and John J. Maher, "The Effects of Internal Control Evaluation Assessments on Bond Ratings" Status: preliminary development of project; basic model developed and initial literature reviewed; targeted for *The Accounting Review*.

Maher, John J., "Bond Rating Prediction Models: Alternative Specification and Comparison" Status: literature review substantially complete, dataset essentially developed, model development partially completed; targeted for *Decision Sciences*.