

**THOMAS A. LECHNER, Ph.D., CPA (inactive)**

Department of Accounting & Law  
330 Tenth Ave. North  
Tennessee State University  
Nashville, TN 37203

734-629-2000 (cell)  
primary: tlechner@tnstate.edu  
secondary: ProfLechner@Yahoo.com

**ACADEMIC INTERESTS**

Research – Publications in 2010 (Today’s CPA), 2012 (Journal of Accounting Education), 2014 (Strategic Finance), 2018 (International Journal of Management Theory and Practice). Other publications in financial, managerial, audit and tax, including Journal of Business, Finance and Accounting. Active research in financial accounting and accounting education.

Teaching – Significant teaching experience in managerial, auditing (Teacher of the Year) and financial.

Service – Co-chair AAA International Section – Annual Meeting, 2015 and 2016. Best Review, International Section of AAA Meeting, February 2014. Campus service - chaired search committee 2016-2017, 2017-2018; hired two faculty.

**EDUCATION**

1989-1998 State University of New York at Buffalo. Ph.D. awarded: February 1, 1998.

Dissertation topic: “Opportunism in Management Buyouts and Mergers and Acquisitions: Accrual and Economic Evidence.”

Committee: Victor S. Pastena, Chair; Michael S. Rozeff, Sanford Gunn.

1983-1989 University of Michigan, Ann Arbor, Michigan. Doctoral level work in Accounting.

1973-1977 Iowa State University, Ames, Iowa. M.S. (Economics) 1981.

Also took all accounting courses offered.

1967-1971 Carleton College, Northfield, Minnesota. B.A. (Economics) 1971.

C.P.A. Certificate – Illinois (inactive).

**PUBLICATIONS**

“An Investigation of Death Spiral Convertible Bonds”, with Austin Dwyer, Yu Zhang, International Journal of Management Theory and Practice, forthcoming 2018.

“Raising Student Awareness of Management Accounting: A Pilot Program with Promise”, with Roydon Strom, Strategic Finance, August 2014, Vol. 96, No. 2, pp.43-46.

"Using student response systems in the accounting classroom: Strengths, strategies and limitations", with Carla Carnaghan, Thomas Edmonds and Philip Olds, Journal of Accounting Education, December 2011, Volume 29, Issue 4, pp. 265-283. (Accepted June 2012.)

“FAS 162 Shifts GAAP Codification from Auditors to Entities”, with David Meeting, Today’s CPA, March/April 2010, Vol. 37 No. 5, pp. 38-43.

“New Developments in Tax-Advantaged Financing of Higher Education”, with Bruce C. McClain and Abba Z. Spero, Journal of Financial Service Professionals, January 2003, Vol. 57, No. 1, pp. 53-63. Selected as paper of the year.

"A Proposal for an Environmentally Based Vehicle Registration Fee Structure", Critical Issues In International Environmental Taxation, CCH: Chicago, 2002, pp. 551-560.

“Differences between U.S. and Foreign GAAP: Implications for Small Business”, with Jayne Fuglister and Robert Bloom. Today's CPA, March/April 2002, p. 22-25.

"Audit Strategies for Defending Against the Accumulated Earnings Tax", with Bruce W. McClain, Practical Tax Strategies, March 2000, p. 132-139.

Subsequently included in looseleaf service as "Try Direct Attacks to Defeat Accumulated Earnings Tax Assessments", with Bruce W. McClain, Tax Ideas, 4-19-00, pp. 6857-6871.

"Measuring Non-manufacturing Productivity", with David Meeting, Corporate Controller, May/June 1999. pp. 17-21.

"The Relationship Between Takeover Premiums and the Tax Attributes of Acquired Firms", with Dean Crawford, Journal of Business, Finance and Accounting, July 1996, pp. 807-830.

## **RESEARCH IN PROGRESS**

"Demand for Management Accounting Information in Small Businesses: Judgment Performance in Business Planning", with David Dearman, Stephen Shanklin, under review at International Journal of the Academic Business World.

"A Study Abroad Option for the Introductory Financial Accounting Course Utilizing the Monopoly Board Game to Supplement the Cultural Experience" with Stephen B. Shanklin.

## **Refereed conference presentations of work in process**

"Demand for Management Accounting Information in Small Businesses: Judgment Performance in Business Planning", with David Dearman, Stephen Shanklin, Academic Business World, Nashville, TN, May 2017. Selected Best Paper of the conference.

"Transitioning Intermediate Accounting Courses and Accounting Practice from the Traditional GAAP Hierarchy to the New GAAP Codification", American Accounting Association - Ohio Region, Geneva-on-the-Lake, Ohio, May 7-9, 2009.

"An Analysis of Increasing the Company's Value by the Protection to the Tradable Share Investors in China's Current Untraded Share Reform" by Yanping Shi, Yong Li. They presented this at the Southern Economic Association, November 2007.

"Components of Student Satisfaction with Advising - Why Student are Satisfied or Dissatisfied with Advising", with Gay Williams, National Academic Advising Association, Region 1, Montreal, Canada, March 25, 2005 and featured paper at the National Academic Advising Association Annual Meeting, Las Vegas, Nevada October 5-8, 2005.

"The effect of constraints on efficiency in higher education" with John Kane, SUNY-Oswego. Southern Economic Association, November 22, 2004.

"The Role of Requirements to sit the for CPA exam: The Impact on First Time Pass Rates." Presented at the New York State Society of Certified Public Accountants Educators Conference, November 8, 2003.

## **ACADEMIC EXPERIENCE**

2015 - Tennessee State University, Associate Professor  
Teach junior/senior cost and intermediate financial accounting. Advise Beta Alpha Psi. Chair faculty search 2016-2017, 2017-2018.

2010 - 2015 Eastern Michigan University, Assistant Professor  
Teach cost/managerial, intermediate financial accounting and introductory accounting at undergraduate and MBA levels.

2005 – 2010 University of Utah, Assistant Professor (Lecturer)  
Teach cost/managerial, intermediate financial and introductory accounting at undergraduate and masters levels.

2002 - 2005 SUNY – Oswego, Associate Professor.  
Teach financial statement analysis, accounting information systems, cost and managerial accounting at the undergraduate and MBA levels. Formed and chaired a student-faculty-staff committee that revamped advising, significantly improving student ratings of advising. Presented the techniques and results at the National Academic Advising Association Annual Meeting (see above).

1998 - 2002 Cleveland State University. Assistant Professor.  
Taught auditing, systems, principles of accounting at undergraduate, MBA levels.  
Teacher of the Year, 2000.

1995-1997 Pace University. Instructor.  
Taught principles of accounting (financial, managerial), auditing, E.D.P. auditing at undergraduate, MBA levels.

1992-1994 SUNY-Buffalo. Instructor, Teaching Assistant.  
Taught Principles of Accounting at the MBA level, after superior performance as a teaching assistant at the undergraduate level. I also supervised Research Interns.

1983-1989 University of Michigan. Teaching Assistant, Principles of Accounting.  
Received a Dykstra Scholarship for Teaching Excellence.

1981-1983 Chapman College, Orange, California. Assistant Professor of Accounting.  
Taught undergraduate and M.B.A. courses, including principles, auditing, managerial, advanced financial. I revised the accounting curriculum, and was on a small team that developed a Mission Statement/Business Plan for the School of Management. During my two years, we built the accounting major from 5 students to over 50, and placed students with Big 6 firms for the first time.

### **PROFESSIONAL EXPERIENCE**

1997-1998 University of Michigan, Ann Arbor. Project Director  
Supervise data collection, management and analysis for 5 site multi-year NIH study with budget of \$1,800,000. Responsibilities include report writing and drafting manuscripts for submission to medical publications.

1977-1981 Arthur Andersen & Co., Chicago. Senior auditor, Manufacturing Division.  
Responsible for planning, administering, and supervising audits of various sizes. Experience in Manufacturing, Regulated Industries and Government Contracts and Litigation Support.

1975-1976 Iowa Insurance Department, Des Moines, Iowa. Insurance Examiner.  
Conducted insurance examination of insurance companies.

1971-1973 Northwestern Bell Telephone, Hibbing, Minnesota. Foreman.  
Supervised crew of 6 to 10 who installed and repaired phones, spliced cable, and wired central offices.

### **HONORS AND AWARDS**

Best Review, AAA International Section Meeting, February 2014.  
Paper of the year, Journal of Financial Service Professionals, 2003.  
Teacher of the Year, Accounting Department, Cleveland State University, 2000

### **CONFERENCE PARTICIPATION**

American Accounting Association Annual Meeting, Reviewer, Moderator and/or Discussant, 2003 - .  
AAA International Section Meeting, Reviewer, Moderator and/or Discussant, 2008 - .  
AAA Managerial Section Reviewer, Moderator and/or Discussant, 2009 - .  
AAA Auditing Section Reviewer, Moderator and/or Discussant, 2009 - .

### **ACADEMIC SERVICE**

International Section, American Accounting Association, Co-Chair for Annual Meeting, 2015, 2016.  
International Section, American Accounting Association, Midwest Regional Coordinator, 2011 – 2012.  
Ad Hoc Reviewer, Journal of International Accounting Research, 2008 - 2010.  
Paper Selection Committee for AAA Annual Meeting, International Section, 2007-2008.  
Vice-Chair, Auditing Section, Ohio Region, American Accounting Association, 2001-2002.

January 2018