

## Accounting Faculty

Higher Education Instruction ■ Research ■ Academic Service

**Faculty member with 20+ years' experience teaching university courses in accounting, finance, and taxation.** Utilize extensive prior professional experience to introduce practical examples that promote learning among students. Educational expertise spans in-person and online instruction, curriculum development, and textbook editing, along with ongoing academic research focused within behavioral accounting, fraud, decision-aids, accounting education, managerial accounting and risk assessment.

## Education & Certifications

**Doctor of Business Administration ■ Concentration:** Accounting ■ UNIVERSITY OF FLORIDA ■ 2021

- **Dissertation Topic:** *The Effects of Information on Tax Evasion: A Behavioral Accounting Experiment*
  - Dissertation Committee: Co-Chairs Dr. Joyce Bono and Dr. Stephen Asare

**Master of Science ■ Concentration:** Taxation ■ ROBERT MORRIS UNIVERSITY ■ 2007

**Master of Business Administration ■ Concentration:** Finance ■ ROBERT MORRIS UNIVERSITY ■ 2003

**Bachelor of Arts: Economics ■ Bachelor of Science: Business ■ UNIVERSITY OF PITTSBURGH ■ 2000**

**Certified Managerial Accountant ■ 2019 Certified Fraud Examiner ■ 2021**

## Teaching Experience

**Assistant Professor of Accounting, School of Accountancy ■ AUBURN UNIVERSITY AT MONTGOMERY, AL** 2022–Present  
*Auburn University at Montgomery's School of Accountancy is the only AACSB – International separately accredited accounting program in Montgomery and the River Region*

**Teaching Assignments:** Financial Accounting, Managerial Accounting, Intermediate Accounting III, Managerial Applications of Accounting Information (Graduate - MBA), Taxation of Business Entities (Graduate – MAcc)

**Senior Lecturer of Accounting, Hammack School of Business ■ OGLETHORPE UNIVERSITY, Atlanta, GA** 2021-2022  
*Private, liberal arts university in Georgia offering Accounting Degrees for undergraduates.*

**Teaching Assignments:** Financial Accounting, Auditing, Cost and Managerial Accounting, Investments, Advanced Accounting

**Part-Time Faculty, FORVIS Accountancy Program ■ WESTERN CAROLINA UNIVERSITY, CULLOWHEE, NC** 2021-2022  
*Western North Carolina's regional comprehensive university dedicated to academic excellence, affordability, and access.*

**Teaching Assignments:** Financial Accounting, Accounting Information Systems, Professionalism in Accounting, Advanced Individual Taxation (Graduate – MAcc)

**Part-Time Faculty, School of Accountancy ■ KENNESAW STATE UNIVERSITY, Kennesaw, GA** 2021-2022  
*Public research university in Georgia offering undergraduate, graduate, and doctoral degrees.*

**Teaching Assignments:** Principles of Accounting I (Financial) and II (Managerial)

**Part-Time Faculty, School of Business ■ INDIANA UNIVERSITY EAST, RICHMOND, IN** 2021-2022  
*Indiana University East is a premiere four-year and masters' public institution servicing eastern Indiana and western Ohio.*

**Teaching Assignments:** Auditing and Assurance Services, Accounting Information Systems

**Part-Time Faculty, School of Business and Technology** ▪ EMPORIA STATE UNIVERSITY, EMPORIA, KS 2021–2022  
*Emporia State University offers undergraduate and graduate degrees that prepare students to begin or advance their careers.*  
**Teaching Assignments:** Managerial Accounting, Auditing

**Course Instructor, Accounting** ▪ WESTERN GOVERNORS UNIVERSITY COLLEGE OF BUSINESS, Salt Lake City, UT 2019–2021  
*Online, nonprofit accredited via Northwest Commission on College & Universities, Accreditation Council for Business Schools & Programs.*  
**Teaching Assignments:** Principles of Accounting, Principles of Financial and Managerial Accounting, Financial Accounting

**Faculty Instructor** ▪ UNIVERSITY OF GEORGIA CENTER FOR CONTINUING EDUCATION, Lawrenceville, GA 2019–2020  
*Providing innovative lifelong learning opportunities through continuing education programs.*  
**Teaching Assignments:** Certified Managerial Accounting (Parts I & II) Preparation Courses (Online due to COVID)

**Accounting Instructor** ▪ GEORGIA PIEDMONT TECHNICAL COLLEGE, Clarkston, GA 2013–2020  
*Technical college providing education to prepare students for 120+ different occupations.*

**Teaching Assignments in Business Information Systems Division:** Financial Accounting, Managerial Accounting, Individual Tax Accounting, Business Tax Accounting, Legal Environment of Business (i.e. Business Law), Principles of Fraud Examination, Peachtree (Sage)/QuickBooks in Computerized Accounting, Payroll Accounting, Personal Finance, Accounting Ethics (Online, Traditional & Hybrid)

- **Developed new accounting elective courses approved by college.** Designed curriculum for Principles of Fraud Examination, Legal Environment of Business; identified appropriate learning outcomes, standardized course path.

**Faculty Instructor, Accounting and Taxation Department** ▪ ROBERT MORRIS UNIVERSITY, Moon Township, PA 2011–2013  
*Private university with 5K students, offering 60 bachelor's degree programs and 35 master's and doctoral programs.*  
**Teaching Assignments:** Principles of Accounting, Financial Accounting, Managerial Accounting

**Faculty, Accounting and Business Department** ▪ COMMUNITY COLLEGE OF ALLEGHENY COUNTY, Pittsburgh, PA 2004–2013  
*Public community college offering 150 programs, as well as community and continuing education and workforce training.*  
**Teaching Assignments:** Management, Finance, Marketing, Financial Accounting, Individual Taxation, Business Law, Small Business Management, Economics

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## Research

### Submitted papers (peer reviewed):

Hermanson, D., Lyle, W., Obermire, K. "The Long-Term Effects of Occupational Fraud on Perpetrators" submitted to the Journal of Forensic and Investigative Accounting (JFIA), January 2024 (**accepted** – September 2024)

Lyle, W., Amirkhani, K., Simmons, V., Street, D. "Contemplating a Doctorate in Accounting? A Comparative Analysis of Traditional and Nontraditional Programs" submitted to The CPA Journal (submitted - October 2024)

### Work in Process (peer reviewed):

"Characteristics of Professionals in the Fields of Accounting, Finance, Marketing, and Sales" Co-author – Dr. Myles Swann of Coastal Carolina University

- Data collection complete – Manuscript to be submitted (Management Accounting Research target)
- Submission November 2024 (BRIA)

"An Examination of the Effects of Tax Software and How Perceptions of Fairness Influence Reporting Behavior of Participants"

- Data collection complete – Manuscript to be submitted (Taxation Journal Research target)
- Expected submission 2024 (third quarter)

“Teaching Case: The Case of the Crooked Business Manager” Co-author – Dr. Carl Gabrini of Dalton State University

- Manuscript to be submitted (target TBD)
- Expected submission 2024 (third quarter)

#### Published papers (editorially reviewed):

Lyle, W. “The 2015 FIFA Scandal Revisited: Applicability as a Case Study in World of Academia”, The Fraud Examiner (Association of Certified Fraud Examiners). January 2023.

[https://www.acfe.com/fraud-resources/fraud-examiner-archives/fraud-examiner-article?s=January-2023-FIFA-Scandal&mkt\\_tok=NDEwLUhZTC01NzkAAAGJZEL07JEHOzjp7Rw5mnRkw53kR1L9IUC1qu0DZbTs9lw3APLXS-OvADdl7Y-X08Y1Q0EFE-l44jrgwsWstdgmK3ttWTMUr0OrP\\_-o-3J9Keu4IqTmT1vngQ](https://www.acfe.com/fraud-resources/fraud-examiner-archives/fraud-examiner-article?s=January-2023-FIFA-Scandal&mkt_tok=NDEwLUhZTC01NzkAAAGJZEL07JEHOzjp7Rw5mnRkw53kR1L9IUC1qu0DZbTs9lw3APLXS-OvADdl7Y-X08Y1Q0EFE-l44jrgwsWstdgmK3ttWTMUr0OrP_-o-3J9Keu4IqTmT1vngQ)

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### Academic Presentations

#### Refereed Conference Presentations:

**2024:** Lyle, W., Swann, M. “Characteristics of Professionals in the Fields of Accounting, Finance, Marketing, and Sales.” AMTP, accepted January 2024 (presenting March 2024)

**2024:** Lyle, W., Gabrini, C. “Teaching Case: The Case of the Crooked Business Manager.” Georgia Gwinnett College Teaching, Learning and Research Symposium, January 2024

**2023:** Lyle, W. “Audit Protection in the Context of Tax Reporting.” Georgia Gwinnett College Teaching, Learning, and Research Symposium, January 2023

#### Invited Conference Presentations and Events:

**2021:** Behavioral Accounting Research – Who, What and Why? (Georgia Association of Accounting Educators)

**2019:** Teaching Methodologies ▪ Best Practices in Financial Accounting and QuickBooks Online (Interactive College of Technology)

**2018:** Who is an Entrepreneur? (UF Entrepreneurship Seminar)

**2016:** Accountability within the Accounting Classroom ▪ A Manager’s View of Managerial Accounting (TACTYC)

**2015:** Teaching Managerial Accounting Effectively ▪ Teaching Accounting in Today’s Classroom (TACTYC)

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### Service and Involvement

**Auburn University at Montgomery** – Undergraduate Curriculum Committee (College of Business)

**Auburn University at Montgomery** – Discipline Advisory Committee (College of Business)

**Auburn University at Montgomery** – Calendar, Scheduling, and Registration Committee (University Committee)

**Auburn University at Montgomery** – Honors Committee (University Committee)

**Auburn University at Montgomery** – Faculty Advisor Accounting Club (School of Accountancy)

#### American Accounting Association

- Chair of the Publications Committee for the Accounting Behavior and Organizations section of the American Accounting Association (three-year term) 2023 - 2026
- Sections: Accounting Behavior and Organizations, American Taxation Association, Forensic and Investigative Accounting, Teaching, Learning and Curriculum

**Association of Certified Fraud Examiners**  
**Georgia Association of Accounting Educators**  
**Institute of Managerial Accountants**

**Prior Service:**

**Auburn University at Montgomery** – Faculty Development Committee (College of Business) 2022 - 2023  
**Scholarship Committee Member** ■ Teachers of Accounting at Two-Year Colleges ■ 2015–2020  
**Co-Founder and Faculty Advisor** ■ Georgia Piedmont Technical College Accounting Club ■ 2015–2019

**Academic Reviewer:**

**2024:** Academic Article Reviewer (peer review): Manuscript related to *Case Study on non-profit fraud* (limited disclosure for blind-peer review) with the Journal of Forensic and Investigative Accounting (JFIA),

**2024:** Academic Article Reviewer (peer review): Manuscript related to *VITA Program relevance* (limited disclosure for blind-peer review) with the Accounting Educators Journal

**2024:** Conference Reviewer (peer review): *Using Lessons from History to Enhance Student Engagement* (Georgia Gwinnett College Teaching, Learning, and Research Symposium)

**2023:** Conference Reviewer (peer review): *Employer Skills Expectations for Accounting Students* (Georgia Gwinnett College Teaching, Learning, and Research Symposium)

**2023:** Conference Reviewer (peer review): *Audit Partners' Input and Engagement Performance Quality in Small Audit Firms: Evidence from PCAOB Inspections* (Georgia Gwinnett College Teaching, Learning, and Research Symposium, January 2023)

**2020:** Academic Paper Discussant (peer review): Conducted thorough review of *President Trump's Tweets and Investor Attention* (American Accounting Association)

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Recognition

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**Excellence in Teaching Award – Finalist**, Auburn University at Montgomery (AUM), 2023 - 2024  
*College of Business Excellence in Teaching – Selected by College of Business (AUM) Scholarship and Honors Committee*

**Faculty and Staff Appreciation - Selection**, Auburn University at Montgomery (AUM), February 2024  
*Softball Faculty and Staff Appreciation Game (AUM)*

**Rick Perkins Award - Nominee**, GEORGIA PIEDMONT TECHNICAL COLLEGE, 2019  
*Instructor of the Year Award for Technical College System of Georgia*

## Curriculum Design

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**Consultant** ▪ FLORIDA INTERNATIONAL UNIVERSITY (NATIONAL ACADEMY FOUNDATION)

2021–2022

- **Redesigned curriculum for public-private partnership grant.** Reviewed existing Principles of Accounting/Applied Finance / Principles of Finance courses, audited deliverables, modified and delivered updated curriculum as well as lesson plans, student projects/assignments, and proprietary material.

## Professional Experience

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**Freelance Independent Contractor** ▪ WILLIAM LYLE CONSULTING, Atlanta, GA

2014–2019

- Reconfigured secondary education institution's accounting system to promote expansion.
- Implemented new system to enable creation of new school out of state, increase capability to accurately assess financial transactions.
- Prepare monthly and annual financial statements
- Complete monthly bank reconciliations
- Ensure proper payment of invoices related to accounts payable
- Post monthly expense/revenue accounting entries
- Assisted Chief Operating Officer with requirements related to annual audit (completed by external auditors)
- Maintain monthly cash flow updates
- Review financials submitted for grant applications, as requested
- Maintain payroll records within the accounting system
- Complete annual budget (as requested)
- W-2 preparation and aided associated on submittals within State and Federal Guidelines
- Assist Management in operational changes to improve financial reporting

**Assistant Vice President** ▪ PARKVALE BANK, Monroeville, PA

2005–2010

Previously held roles as Commercial Loan Officer & Asset Management Specialist

- **Achieved \$20M in savings during financial crisis by handling distressed assets.** Determined bank's strategic options and completed remediation, recommending action to Asset Management Committee on purchased loan portfolio.

**Assistant Vice President / Business Development Officer** ▪ Progressive Bank N.A., Wheeling, WV

2004–2005