

**Dave L. Nichols**

School of Accountancy  
University of Mississippi  
University, Mississippi  
(662) 915-5237

**Education:**

Oklahoma State University  
Ph.D. in Business Administration, Accounting - 1992  
Master of Business Administration - 1986  
Bachelor of Science, Accounting - 1981

**Employment:**

The University of Mississippi (1991 - to date)  
University, Mississippi  
Tenured Associate Professor - School of Accountancy

Deloitte Haskins and Sells (1985 - 1986)  
Oklahoma City, Oklahoma  
Consultant - Management Advisory Services

Herrmann and Vergin CPAs (1983 - 1985)  
Tulsa, Oklahoma  
Senior Accountant - Tax and Auditing

Peat, Marwick and Mitchell, CPAs (1982 - 1983)  
Tulsa, Oklahoma  
Staff Accountant - Auditing

**Certification:**

Certified Public Accountant - Oklahoma and Mississippi

**Memberships:**

Mississippi Society of Public Accountants  
American Institute of Certified Public Accountants  
American Accounting Association

**Awards:**

Selected as the recipient of the **Outstanding Teacher** of the Year Award for the School of Accountancy at The University of Mississippi, in academic years **1991-92, 1996-97, 2006-07 and 2010-2011.**

Received the **1997 Researcher of the Year Award** in the School of Accountancy for the academic year 1996-97.

Named the **Arthur Andersen Lecturer** for the academic year 1997-98.

**Publications:**

“New Process Steel, LP v. NLRB: Quorum Issues and Their Impact on Federal Labor Code Enforcement” with Robinson, Cousley and Markham has been recommended by the peer review committee for publication in the *Southern Journal of Business & Ethics*

Robinson, R.K., Nichols, D.L., and Cousley, S., (2011) “Ricci v. Destefano: Radical Change in Disparate Impact Theory of Much Ado About Nothing?” *Southern Law Journal*. Spring 2011, Volume XXI, Number 1: 29-40.

Robinson, R.K., Nichols, D.L., Goodman, J.M., and Cousley, S., ‘Employment Non-Discrimination Act: Implications for Employers’. *Southern Law Journal*. Fall 2009, Volume XIX, Number 1: 109-119.

Robinson, R. K., Nichols, D.L., and Goodman, J. M. (accepted for Publication 10/02/2008). The 2007 revisions to the Employer Information Report and their potential impact on equal employment opportunity and affirmative action compliance.’ *HR Advisor: Legal & Practical Guidance*.

Robinson, R.K, Goodman, J.M., and D.L. Nichols, (2006)>The Implications of Arbaugh v. Y & H Corporation: Potential Expansion of Title VII Obligations to Enterprises with Fewer than Fifteen Employees=, *Southern Law Journal*. Fall 2006, Volume XVI, Number 1: 51-60.

Noland, T. and Nichols, D.L. and D. Flesher, (2004) >Audit Committee Effectiveness in the Banking Industry: How Effective are Audit Committees in the Banking Industry? The Answer to that question May Hinge on Who is on the Auditing Committee=, *Management Accounting Quarterly*. Spring 2004, Vol 5, No. 3.

Nichols, D.L and W.M..Wilder.(2002) "Geographic Segment Disclosures for the Petroleum Industry under SFAS 131," *Petroleum Accounting and Financial Management Journal*. Most. Summer 2002, Volume 21, No. 2: 50-67.

Robinson, R.K., Mero, N.P., and D.L. Nichols.(2001) AMore than Just Semantics: Court Rulings Clarify Effective Anti-Harassment Policies.@ *Human Resource Planning*. Volume 24.4, 36-46.

Flesher, D.L., and D.L. Nichols. (1999). "CFO's Guide to Environmental Audits" *The Journal of Corporate Accounting & Finance*. Volume 11, Autumn, Number 1: 15-33.

Nichols, D.L., Robinson, R.K., Reithel, B.J., and G.M. Franklin. (1997). "An Exploratory Study of Sexual Behavior in Accounting Firms: Do Male and Female CPAs Interpret Sexual Harassment Differently?" *Critical Perspectives on Accounting*. Volume 8: 249-264.

Nichols, D.L., Robinson, and P.L. Tunnell. (1997). "Certification Criteria for Accountants: Are Newly Certified Accountants as Prepared as Other Professionals?", *Journal of Contemporary Business Issues*, Volume 5, Spring, Number 1:49-56.

Reithel, B.J., Nichols, D.L. and R.K. Robinson. (1996). "Spreadsheet Reliability Perceptions: An Investigation of the Effects of Size, Format, and Errors." *Journal of*

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**Publications: (Continued)**

Fink, R.L., Robinson, R.K. and D.L. Nichols. (1996). "Paid Union Organizers as 'Employees' Protected Under Labor Law: The Case of NLRB v. Town and Country Electric." *Industrial Management*. Volume 38, Number 1: 24-28.

Nichols, D.L., Tunnel, P.L., and B. Waldrup. (1996). "An Exploratory Study of the Effect on Forecast Accuracy of Using Different Geographic Data Sources." *Journal of International Financial Management and Accounting*. Volume 2, Number 2: 125-135.

Robinson, R.K. Fink, R.L., and D.L. Nichols. (1995). *Cook v. State of Rhode Island: Expanding the Application of 'Perceived Disability' under U.S. Disability Laws.* *Journal of Individual Employment Rights*, Volume 4, Number 2: 123-130.

Nichols, D.L., Tunnel, P.L. and C.L. Seipel. (1995). "Earnings Forecast Accuracy and Geographic Segment Disclosures." *Journal of International Accounting, Auditing and Taxation*, Volume 4, Number 2: 113-126.

Nichols, D.L., Robinson, R.K. and B.J. Reithel. (1995). "Public Accounting Firms' Limited Liability in 'Mixed Motive' Promotion Decisions: Is There Less than Meets the Eye?" *Journal of Contemporary Business Issues*, Volume 3, Number 1: 17-21.

Robinson, R.K., Nichols, D.L. and B.J. Reithel. (1994). "The Civil Rights Act of 1991: Increasing Employer Liability for Mixed Motive and Sex Discrimination in Partner Selection in Accounting Firms." *Southern Law Journal*, 4 (1): 96-107.

**Publications - other:**

Vaaler, B. and Nichols, D.L.(2006) =An Interdisciplinary Exercise Involving Lawyers and Accountants: Looking for Synergy in Competing Outcomes and Attempting to Resolve Intergroup Conflict= published in the proceedings for the 2006 Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas.

Nichols, D.L. (2003) Revised and updated (Website) Powerpoint Slides (lecture notes) for *Accounting*, (6<sup>th</sup> ed.) by Horngren, Harrison, and Bamber; Prentice hall Publishing.

Nichols, D.L. (2003) Developed an online course Keyword dictionary; *Accounting*, (6<sup>th</sup> ed.) by Horngren, Harrison, and Bamber; Prentice Hall Publishing.

Nichols, D.L (2002) Online (Website) annotated solutions *Intermediate Accounting* by Stice,Stice, Skousen, (15<sup>th</sup> ed.) 2004; South-Western Publishing; ISBN:0-324-17982-0.

Nichols, D.L. (2002) Online (Website) tutorial quizzes for *Intermediate Accounting* by Stice,Stice, Skousen, (15<sup>th</sup> ed.) 2004; South-Western Publishing;ISBN:0-324-17982-0.

Nichols, D.L (2002) Xtra (CD based) tutorial quizzes for *Intermediate Accounting* by Stice,Stice, Skousen, (15<sup>th</sup> ed.) 2004; South-Western Publishing; ISBN:0-324-17982-0.

Nichols, D.L. (2000) On-line (Web site) quizzes for Intermediate Accounting by Skousen, Stice and Stice, (14<sup>th</sup> ed.) South-Western Publishing.

Nichols, D.L., and R.K. Robinson. (1995). "*Sexual Harassment and Sexual Discrimination-Prohibited Practices and Employer Responsibilities.*" West Publishing Company, ISBN: 0-314-

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**Online Course Development:**

Nichols, D.L. (2003) Developed ACCY202, Introduction to Accounting Principles II, as an on-line course for The University of Mississippi. The course, similar to ACCY 201 online, consists of online lecture notes, online quizzes and homework assignments.

Nichols, D.L. (2002) Developed the first Online course for the School of Accountancy, ACCY201 - Introduction to Accounting Principles I. The course consists of online lecture notes, online quizzes and online homework assignments

**Presentations:**

Robinson, R.K, Nichols, D.L and Cousley, S., (2011) "New Process Steel, LP v. NLRB: Quorum Issues and Their Impact on Federal Labor Code Enforcement", presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 3, 2011.

Nichols, Dave.L, Robinson, R K., and Cousley, S.,(2010) "Has the New Haven Fire Fighters Case Radically Changed Disparate Impact Theory, or is There Much ado About Nothing:A Closer Examination of Ricci V. De Stafano" presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 4, 2010

Robinson, R.K., Nichols, D.L., Cousley, S., (2009) "Employment Non-Discrimination Act: Implications for Employers", presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 5, 2009

Robinson, R.K, Nichols, D.L and Cousley, S., (2008) "Racial and Ethnic Fraud: Are There Adequate Proofs of Minority Status for 2007 Revision to the Revised Employer Information Report" presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 6, 2008

Robinson, Robert K., Nichols, Dave L., and Goodman, Joseph. >The 2007 Revisions to the Employer Information Report and Their Potential Impact on Equal Employment Opportunity and Affirmative Action Compliance= presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 2, 2007

Nichols, D.L. and W.M Wilder, J.R. Shaw,=Impact of Auditor on the Implementation of SFAS 131', presented at the Southeast American Accounting Association Regional Meeting in Knoxville, Tennessee on April 1, 2006

Vaaler, B. and Nichols, D.L.=An Interdisciplinary Exercise Involving Lawyers and Accountants: Looking for Synergy in Competing Outcomes and Attempting to Resolve Intergroup Conflict= presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 10, 2006

Robinson, R.K, Goodman, J.M., and D.L. Nichols, >The Implications of Arbaugh BV. Y & H Corporation: Potential Expansion of Title VII Obligations to Enterprises with Fewer than Fifteen Employees= presented at the Southern Academy of Legal Studies in Business Annual meeting in San Antonio, Texas on March 9, 2006.

Nichols, D.L., =Impact of Auditor on the Implementation of SFAS 131" working paper presented at 2005 Mid-south doctoral consortium in Starkville, Mississippi on April 1, 2005.

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Nichols, D.L. and W.M Wilder, J.R. Shaw, =An Analsis of Auditor Selection, Disaggregated Disclosures, and Compliance with the Implementation of SFAS 131' presented at the Southwest American Accounting Association Regional Meeting in Austin, Texas on March 19,2004.

Noland, T. and Nichols, D.L. and D. Flesher, Audit Committeee Effectiveness in the Banking Industry, was presented at presented at the American Accounting Association 2002 Northeast Regional Meeting in Providence, Rhode Island on April 20, 2002.

Robinson, R.K., Nichols, D.L., and N.P. Mero. AThe Use of Reasonable Care in Formulating Effective and Functional Anti-Harassment Policies," presented at the American Accounting Association 2002 Federation of Business Disciplines meeting in St. Louis, Missouri on Friday, March 8, 2002.

Nichols, D.L and W.M..Wilder. "Geographic Segment Disclosures for the Petroleum Industry under SFAS 131," presented at the American Accounting Association 2002 Federation of Business Disciplines meeting in St. Louis, Missouri on Friday, March 8, 2002.

Noland, T.G, Nichols, D.L., Flesher, D.L., and W.F. Shugart. "A Review of General and Administrative Controls in New Financial Institutions" presented at the American Accounting Association 2001 Southwest Regional Meeting in New Orleans, Louisiana on March 2, 2001.

Nichols, D.L. and W.M. Wilder. "An Investigation of the Level of Disagregation of Geographic Segment Disclosures Under SFAS 131" presented in the discussion forum at the American Accounting Association 2001 Southeast Regional Meeting in Tampa, Florida on Saturday, April 28, 2001 on and at the American Accounting Association 2001 Annual meeting in Atlanta, Georgia on Wednesday, August 15, 2001.

Peters, V.A., Nichols, D.L., and R.K. Robinson. "*Eroding the Finality of Rights Arbitration: The Implications of Wright v. Universal Maritime Service Corporation*" presented at the 2000 meeting of the Southern Academy of Legal Studies in Business, San Antonio, Texas, March 16-18, 2000.

Nichols, D.L. and B. Vaaler. "The Cyberspace Scavenger Hunt: A Course Project" presented at the 1999 Federation of Schools of Accountancy Annual Meeting in Costa Mesa, California, December 5-7, 1999.

Nichols, D.L. and Flesher, T.K. "Searching the Web for Tax and Accounting Sites" presented at the 1998 Ole Miss Accountancy Weekend in Oxford, Mississippi, June 6, 1998.

Nichols, D.L., Robinson, R.K. and P.L. Tunnell. "Certification Criteria for Accountants: Are Newly Certified Public Accountants as Prepared as Other Professionals?" presented at the 1997 Southwest Regional Meeting of the American Accounting Association at SWAFAD in New Orleans, Louisiana, March 12-15, 1997.

Nichols, D.L. "Environmental Remediation Liabilities: Recognition and Measurement" presented at the 1997 Ole Miss Accountancy Weekend in Oxford, Mississippi, May 31, 1997.

Nichols, D.L., Robinson, R.K., Reithel, B.J., and G.M. Franklin. "An Exploratory Study of Sexual Behavior in Accounting Firms: Do Male and Female CPAs Interpret Sexual Harassment Differently?", presented at the 1996 Western American Accounting Association Meeting in Jackson, Wyoming, May 16-18, 1996.

Fink, R.L., Robinson, R.K., Weinzimmer, L. and D.L. Nichols. "Paid Union Organizers as 'Employees' Protected Under Labor Law: Consequences for Nonunion Managers," presented at the 1996 Southern Management Association Meeting in New Orleans, Louisiana, November 6-9, 1996.

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### **Presentations: (Continued)**

Robinson, R.K., Nichols, D.L., and B. J. Reithel. "Employer Liability in Partner Selection in Public Accounting Firms: The Impact of the Mixed Motive Provisions of the Civil Rights Act of 1991," presented at the 1994 meeting of the Southern Academy of Legal Studies in Business, March 4, 1994, Dallas, Texas.

Nichols, D.L., Tunnel, P.L., and C.L. Seipel. "Forecast Accuracy Changes and the Required Geographic Segment Disclosure Under SFAS No. 14," presented at the 1994 meeting of the Western Decision Sciences Institute, March 31, 1994.

Reithel, B.J., Nichols, D.L., and R.K. Robinson. "Spreadsheet Reliability Perceptions: An Investigation of the Effects of Size, Format, and Errors," presented at the 1994 meeting of the Southern Management Association, November 4, 1994.

Nichols, D.L. "SFAS 14's Geographic Segment Disclosures and the Ability of Security Analysts to Forecast Earnings," presented at the 1993 meeting of the Southeast American Accounting Association, April, 1993, Atlanta, Georgia.

### **Grants Received:**

Nichols, Dave L. Reynolds Grants: \$10,000 in 2001, 2000, 1999, and 1998.

Nichols, Dave L. Chancellor's Partners Grants, 1993 and 1994, \$900/each.

Nichols, Dave L. "Effect of Using Computerized Data Bases on Research Results," The University of Mississippi's Summer Support Program, 1992, \$2,360.

### **Committees:**

School of Accountancy -

Principles textbook selection Committee - Chair

Shell Scholarship Committee

Faculty Search Committee

Peery Chair Search Committee

School of Accounting Recruiting Brochure Committee

Scholarship Committee

Intermediate Textbook Selection Committee

Curriculum Committee

Associate Dean Search Committee

Assessment committee - Chair

Dean's Administrator Coordinator Search Committee - Chair

The University of Mississippi - Currently active on the following committees:

Graduate Council

Tenure and Promotion Review Committee

University Assessment Committee

Traffic and Appeals Committee  
Sesquicentennial Career Day  
High School/Community College Day  
Faculty Advisory Committee - Student Microcomputer Laboratories  
University Standing Committee - Student Housing  
University Standing Committee - Housing of Faculty and Staff

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**Committees: (Continued)**

Pre-Professional Advising Committee  
Committee to assess Aramark

Southeast American Accounting Association  
Nomination Committee

**Editorial Work:**

Reviewed Smith and Skousen's *Intermediate Accounting*, eleventh edition, for South-Western Publishing.

Served as paper reviewer for *The Journal of International Accounting, Auditing and Taxation*.

Reviewed papers for Western Decision Sciences Institute's 1994 annual meeting.

Reviewed Ricchiute's *Auditing*, 4th edition, for South-Western.

Reviewed papers for the 1995 annual meeting of the Southwest American Accounting Association and the American Accounting Association.

Served as a session chair at the 1994 meeting of the Western Decision Sciences Institute.

Served as a discussant on three papers at the 1994 meeting of the Western Decision Sciences Institute.

Served as a discussant on a paper at the 1995 meeting of the Southwest American Accounting Association.

**Editorial Work: (Continued)**

Reviewed papers for the 1997 annual meeting of the American Accounting Association.

Reviewed paper for the AAA International Section for the 2000 Southeast Meeting

**Other Service:**

Doctoral Teaching Advisor 2003 - to date.

Coordinator for Accounting Principles, 2001- to date

President and Faculty Advisor for Beta Gamma Sigma 2004 - to date

Planned School of Accountancy's Alumni Weekend, 2000 and 2001.

Faculty Advisor for Beta Alpha Psi, 1997 - 2000.

Conducted a Career Exploration Seminar in Jackson, MS, 1997.

Proctor for the Mississippi CPA Exam, 1996 - 2003

April 16, 2011

**References:**

Morris H. Stocks, Ph.D., CPA  
Senior Vice Chancellor for Planning and Operations  
University of Mississippi  
(662) 915-5317

O. Finley Graves, Ph.D., CPA  
Professor and Chair of The Department of Accounting  
North Texas State University  
(940) 565-3097

W. Mark Wilder, Ph.D., CPA  
Professor and Dean of the Paterson School of Accountancy  
School of Accountancy  
University of Mississippi  
(662) 915-5757

Robert K. Robinson, Ph.D.  
Professor  
College of Business  
University of Mississippi  
(662) 915-7635