

August 29, 2011

J (Jay) Riley Shaw
Associate Professor of Accountancy
Patterson School of Accountancy
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EDUCATION

Ph.D., Business Administration, Oklahoma State University, December 2002

Dissertation: An investigation of discretionary accrual models and the accrual anomaly.
(Chair: Charlotte Wright)

M.S., Accounting, Oklahoma State University, May 1992

B.S., Business Administration--Accounting, Oklahoma State University, May 1991

PROFESSIONAL EXPERIENCE

Associate Professor, Patterson School of Accountancy, The University of Mississippi,
University, MS, June 2008-present

Assistant Professor, Patterson School of Accountancy, The University of Mississippi, University,
MS, August 2002-May 2008

Graduate Teaching Assistant, Oklahoma State University, Stillwater, OK, August 1997-May
1998; August 1999-May 2002

Research Assistant, Oklahoma State University, Stillwater, OK, August 1998-May 1999

Manager of Federal Income Taxes, Wal-Mart Stores, Inc., Bentonville, AR, August 1994-August
1997

Experienced Staff Tax Accountant, Arthur Andersen & Co., Tulsa, OK, June 1992-August 1994

PROFESSIONAL DESIGNATIONS

Certified Public Accountant in Oklahoma (inactive)

PUBLICATIONS

Shaw, J., K. Miller, and T. Flesher. 2008. "Personal entertainment use of corporate aircraft: income allocations and deduction limitations." *Taxes – The Tax Magazine* 86 (May): 45-52.

Miller, K., J. Shaw, and T. Flesher. 2008. "Bonus depreciation incentives: the impact on general aviation aircraft." *Advances in Taxation* 18: 73-101.

Miller, K., J. Shaw, and T. Flesher. 2007. "Taxation of personal use of corporate aircraft: should income equal the deduction?" *The Journal of Legal Tax Research* 5: 99-115.

Guan, L., D. Hansen, S. Leikam, and J. Shaw. 2007. "An empirical investigation of beta non-stationarity and the re-examination of beta's role in capital asset pricing." *Managerial Finance* 33 (8): 595-614.

Wright, C., J. Shaw, and L. Guan. 2006. "Corporate governance and investor protection: earnings management in the UK and US." *Journal of International Accounting Research*. 5 (1): 25-40.

Wright, C., J. Shaw and C. Johnson. 2003. "Environmental costs and tax policy: the case of future dismantlement and removal and restoration costs." *Oil, Gas & Energy Quarterly* 52 (2): 241-258.

Wright, C., J. Shaw and L. Owens. 2003. "Reliability and relevance of oil and gas research disclosures: does accounting research provide the answers?" *International Journal of Accounting Literature* 2 (1-4): 69-83.

Guan, L., S. Leikam and J. Shaw. 2002. "Principal-agent model, positive accounting theory and the demand for income increasing and income decreasing accounting methods." *The National Accounting Journal* 4 (1): 1-17.

PRESENTATIONS

Poole, V. and J. Shaw. "Accounting for intangibles: does method of accounting matter?" presented at the 2008 mid-year meeting of the International Section of the American Accounting Association (February 2008). [Also presented at the American Accounting Association Annual Meeting (August 2008).]

Miller, K., J. Shaw, and T. Flesher. "Bonus depreciation incentives: the impact on general aviation aircraft" presented at the 2007 American Accounting Association Annual Meeting (August, 2007). [Also presented at the Southeast Regional Meeting of the American Accounting Association (April 2007).]

Shaw, J., K. Miller, and T. Flesher. "Just plane taxes: the income tax aspects of aircraft ownership" presented at 2007 Accountancy Weekend (April 2007).

Wright, C., C. Johnson, and J. Shaw. "Recognition and assessment of fraud schemes: the effect of education and experience" presented at the 2007 American Society of Business and Behavioral Sciences Annual Conference (February 2007).

Shaw, J., K. Miller, and T. Flesher. "Just plane taxes: the income tax aspects of aircraft ownership" presented at the 2006 Mississippi Tax Institute (November 2006). [Also presented at the University of Mississippi School of Accountancy workshop (October 2006).]

Nichols, D., M. Wilder, and J. Shaw. "Impact of auditor on the implementation of SFAS 131" presented at the 2006 Southeast Regional Meeting of the American Accounting Association (April 2006).

Wright, C., J. Shaw, and L. Guan. "Corporate governance, investor protection and earnings management: an investigation of UK MBOs" presented at the 2005 American Accounting Association Annual Meeting (August, 2005).

Wright, C., J. Shaw, and L. Guan. "Corporate governance, investor protection and earnings management: an investigation of UK MBOs" presented at the 2005 International Accounting Section 11th Annual Midyear Conference (February, 2005). [Also presented at Patterson School of Accountancy Workshop (October 2005).]

Shaw, J., C. Wright, and L. Owens. "Business strategy and earnings management" presented at the 2004 Southeast Regional Meeting of the American Accounting Association (April, 2004). [Also presented at the 2003 Faculty Research Fellows Poster Presentation (October 2003).]

Nichols, D., M. Wilder, and J. Shaw. "An analysis of auditor selection, disaggregated disclosures, and compliance with the implementation of SFAS 131" presented at the 2004 Southwest Regional Meeting of the American Accounting Association (March 2004).

Shaw, J., C. Wright, and L. Owens. "Business strategy and earnings management" presented at the 2004 American Society of Business and Behavioral Sciences Annual Conference (February 2004). [Recipient of the Best Paper Award.]

Shaw, J. and C. Wright. "An examination of the accrual anomaly using the stationary Jones model of discretionary accruals" presented at the 2003 Mid-South Accounting Research Consortium, Starkville, MS (April, 2003).

Shaw, J. and K. Murphy. "A market study of the impact of an increase in separate company states' ability to impose nexus" presented at the 2000 Oklahoma State University School of Accounting Regional Research Workshop. [Also presented at the 2000 Oklahoma State University Tenth Annual Graduate Student Research Symposium.]

Guan, L., S. Leikam, and J. Shaw. "Principal-agent model, positive accounting theory and the demand for income increasing and income decreasing accounting methods" presented at the 1999 Third Annual Central States Accounting Research Workshop at Kansas State University. [Also presented at 1999 Oklahoma State University Accounting Workshop.]

OTHER RESEARCH IN PROGRESS

Hart, D., D. Harris, and J. Shaw. "Discretionary Accruals and the Kink in the Cumulative Earnings Distribution for the Third and Fourth Quarter Ends."

Poole, B. and J. Shaw. "Accounting for intangibles: does method of accounting matter?"

Walker, M. and J. Shaw. "An empirical examination of the valuation of S-corporations."

Shaw, J., C. Wright, and L. Owens. "Business Strategy and Earnings Management."

Wright, C., J. Shaw., and C. Sinkin. "Environmental reporting and earnings management."

Wright, C. and J. Shaw. "Impact of non-audit service fees disclosure on the level of earnings management of UK and US firms."

Wright, C., J. Shaw, and K. Miller. "The impact of tax laws on environmental responsibility."

GRANTS

Shaw, J., C. Wright, and L. Owens. "Business strategy and earnings management." 2003
University of Mississippi Research Grant from the Office of Research and Sponsored Programs.

PROFESSIONAL SERVICE

Newsletter Editor for Teaching and Curriculum Section of the American Accounting Association

Ad-Hoc Reviewer for *Issues in Accounting Education*, spring 2007

Co-coordinator for Volunteer Income Tax Assistance (VITA), 2004, 2005, 2006, and 2007

Presenter at the Mississippi Tax Institute, November 2006

Chair of the Committee on Teaching and Curriculum for the International Accounting Section of the American Accounting Association 2006-2007

Discussant for paper at the Midyear Meeting of the International Accounting Section, 2006

Discussant for paper at the American Accounting Association Annual Meeting, 2005

Member of Planning Committee for the Midyear Meeting of the American Taxation Association, 2005-2006

Ad-Hoc Reviewer for *Managerial Finance*, Fall 2004

UNIVERSITY SERVICE

Faculty Advisor, University of Mississippi Beta Alpha Psi Chapter, Fall 2008-present

University Grade Appeal Ad Hoc Committee, 2011

Faculty Advisor, Deloitte Tax Challenge Team, 2008, 2010

University of Mississippi Undergraduate Council, Spring 2008-present

Patterson School of Accountancy Faculty Recruiting Committee, 2007-2008
University of Mississippi Taylor Medal Selection Committee Proxy, Spring 2008
SACS Reaccreditation Quality Enhancement Plan Faculty Focus Group - Phase II 2007-2008
Presenter at The University of Mississippi Accountancy Weekend, April 2007
Assisted with the Southeast Regional Beta Alpha Psi Meeting, 2007
SACS Reaccreditation Quality Enhancement Plan Development Committee, 2006-2007
Patterson School of Accountancy Assessment Review Committee, spring 2006
Accountancy 201 Textbook Selection Committee, Fall 2006, Spring 2004, Spring 2009
Member of The University of Mississippi Senate of the Faculty 2005-2008
Member of The University of Mississippi Senate of the Faculty Finance Committee 2007-2008
Member of The University of Mississippi Senate of the Faculty Committee on Elections, 2007-2008
Member of The University of Mississippi Senate of the Faculty Committee on Committees, 2006-2007
Scholars' Day Interviewer for 2003, 2004, 2005, 2006, 2007
Volunteer Greeter for Freshman Convocation, August, 2005
Patterson School of Accountancy Administrative Staff Recruiting Committee, summer 2004
Patterson School of Accountancy Ph.D. Curriculum Committee, 2003-2004
Patterson School of Accountancy Masters Curriculum Committee, 2003-2004
Patterson School of Accountancy Faculty Recruiting Committee, 2002-2003

DISSERTATION/THESIS COMMITTEES AND STUDENT SERVICE

Chair of Doctoral Dissertation Committee for Brooks Poole, current
Member of Doctoral Dissertation Committee for Randy Bunker, 2010
Member of Doctoral Dissertation Committee for Mark Jobe, 2010
Member of Doctoral Dissertation Committee for Lori Epping, 2008-2009
Research Project Advisor for Bill Black, 2009-2010
Research Project Advisor for Brooks Poole, summer 2006, summer 2007
Thesis Advisor for Honors Student Dena Lester, 2005-2007
Member of Doctoral Dissertation Committee for Karen Miller, 2005-2006
Research Advisor for McNair Scholar Shametra Collins, summer 2004

AWARDS AND HONORS

Patterson School of Accountancy Outstanding Teacher, 2005-2006, 2009-2010
Patterson School of Accountancy Outstanding Researcher, 2004-2005
Nominee for the Frist Faculty/Staff Service Award in 2006 and 2007
American Society of Business and Behavioral Sciences Best Paper Award for Paper "Business Strategy and Earnings Management" presented in February 2004
University of Mississippi Faculty Research Fellow, 2003
American Accounting Association New Faculty Consortium Fellow; Leesburg, VA, 2003
Oklahoma State University College of Business Administration Outstanding Graduate Teaching Associate, 2000-2001
Oklahoma State University Business Student Council Faculty of the Month, October 2000
American Accounting Association Doctoral Consortium Fellow, Tahoe City, CA, June 2000

Conoco Research Grant, summer 2000, summer 1998
KPMG Research Grant, summer 1999
Wilton T. Anderson Distinguished Graduate Fellowship, 1998, 1999, and 2000
Southwest Regional Doctoral Fellow; San Antonio, 1998
Oklahoma State University Teaching Effectiveness Training Program, 1998
Beta Alpha Psi Oklahoma State University Chapter President, 1991-1992
Beta Alpha Psi Oklahoma State University Chapter Programs Chair, 1990-1991
Beta Alpha Psi, Chi Chapter Outstanding Pledge, fall 1989
Beta Gamma Sigma 1990

COURSES TAUGHT

ACCY 614 – Seminar in Financial Accounting and Capital Markets
ACCY 509 – Income Taxes II
ACCY 516 – Development of Accounting Thought (Study Abroad Course in London)
ACCY 407 – Governmental Accounting
ACCY 405 – Income Taxes I
ACCY 304 – Intermediate Accounting II
ACCY 303 – Intermediate Accounting I
ACCY 202 – Introduction to Accounting Principles II
ACCY 201 – Introduction to Accounting Principles I