

Terry W. Mason

College of Business Administration
Kansas State University
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Education and Certification:

2015	Ph.D. in Accounting, Florida State University
2015	Certified Public Accountant, Kansas
2011	Master of Accounting, Florida State University
2004	BBA in Accounting, Harding University

Professional Experience:

2018-present	Koch Industries Master of Accountancy Director
2015-present	Assistant Professor of Accounting, Kansas State University
2010-2015	Research/Teaching Assistant, Florida State University
2008-2011	Minority Owner, JWS Manufacturing, Inc.
2005-2009	Owner/Managing Partner, Caterpillar Clubhouse, Inc.
2004-2006	Accounting Manager, Wal-Mart Stores, Inc.

Professional Organizations:

American Accounting Association

Institute of Management Accountants

American Institute of Certified Public Accountants

Kansas Society of Certified Public Accountants

Florida Institute of Certified Public Accountants

Research:

Research Interests:

Earnings Management, Market Efficiency, Auditing, Earnings Quality, and Conservatism

Publications:

Bathke, A. W., T.W. Mason, and R.M. Morton. (2018). "Investor Overreaction to Earnings Surprises and Post-Earnings-Announcement Reversals," *Contemporary Accounting Research*, Forthcoming.

Bryan, D. B., T.W. Mason, and K. J. Reynolds. (2018). "Earnings Autocorrelation, Earnings Volatility, and Audit Fees" *Auditing: A Journal of Practice and Theory*, August 2018, Vol. 37, No. 3, pp. 47-69.

Mason, T. W., and J. J. Morris (2017). "The Impact of Organizational Slack and Lag Time on Economic Productivity: The Case of ERP Systems," *International Journal of Enterprise Information Systems*, volume 13, pp. 36-50.

Ugrin, J., T.W. Mason, and A. Emley. (2017). "Culture's Consequence: The Relationship Between Cultural Dimensions and Income-Increasing Earnings Management After IFRS Adoption in the European Union," *Advances in Accounting*, volume 37, pp. 140-151.

Bryan, David B. and T.W. Mason. (2017). "Executive Tournament Incentives and Audit Fees," *Advances in Accounting*, volume 37, pp. 30-45.

Bryan, David B. and T.W. Mason. (2016). "Extreme CEO Pay Cuts and Audit Fees," *Advances in Accounting*, volume 33, pp. 1-10.

Bryan, David B. and T.W. Mason. (2016). "The Influence of Earnings Management Conducted Through the Use of Accretive Stock Repurchases on Audit Fees," *Advances in Accounting*, volume 34, pp. 99-109.

Working Papers:

"The Economic Effects of Earnings Management Pre- and Post-SOX." with Rick Morton.

Status: First Round at *Journal of Accounting, Auditing, and Finance*

"Earnings Volatility and Auditor Risk Assessments: Evidence from Auditor Resignations" with Dave Bryan.

Status: First Round at *Accounting Horizons*

Other Research in Progress:

“Do Foreign Assets of U.S. Firms Contribute more to Firm Liquidity and Operating and Market Performance than Domestic Assets?” with Kingsley Olibe.

“Independent Director Reputation Incentives and Audit Fees” with Dave Bryan.

“IFRS, Culture, and Financial Reporting Quality with Joe Ugrin and Dave Bryan

“Financial Analyst Forecasts for Seasonal Random Walk Firms with Allen W. Bathke, Jr. and Richard M. Morton.

“Security Market Perceptions of Nonseasonal Firms” with Allen W. Bathke, Jr. and Richard M. Morton.

“CEO Turnovers and Earnings Management Pre- and Post-SOX” with Rick Morton and Landon Mauler.

Teaching:

Teaching Interests:

Financial Accounting, Accounting Research and Communication, Financial Statement Analysis and Firm Valuation

Teaching Experience:

Accounting Research and Communication, 2018, 2017, 2016 (4.9/5)**

Financial Reporting, 2017, 2016, 2015 (4.6/5)**

Financial Statement Analysis, 2017, 2016 (4.6/5)**

Introduction to Financial Accounting, 2014, 2012, 2011, 2010 (4.3/5)**

** Average evaluation score for overall effectiveness as a teacher

Teaching Assistant:

Intermediate Accounting II, 2014, 2013, 2012, 2011

Presentations:

Authored and Co-authored Papers Presented at Refereed National Conferences:

2018 “Earnings Volatility and Auditor Risk Assessments: Evidence from Auditor Resignations” with Dave Bryan.
AAA Annual Meeting, Washington D.C.

2017 “The Economic Effects of Earnings Management Pre- and Post-SOX.”
with Rick Morton.
Hawaii Accounting Research Conference, Honolulu, HI

- 2017 “The Economic Effects of Earnings Management Pre- and Post-SOX.”
with Rick Morton.
AAA Annual Meeting, San Diego, CA
- 2016 “Culture’s Consequence: The Relationship Between Cultural Dimensions
and Earnings Management After IFRS Adoption in the European Union”
with Joe Ugrin.
AAA Annual Meeting, New York, NY
- 2014 “Post-Earnings Announcement Reversal: the Puzzling Case of Seasonal
Random Walk Firms” with Allen Bathke, Jr. and Richard M. Morton.
FARS Midyear Meeting, Houston, TX
- 2013 “Post-Earnings Announcement Reversal: the Puzzling Case of Seasonal
Random Walk Firms,” with Allen Bathke, Jr. and Richard M. Morton
AAA Annual Meeting, Anaheim, CA

Other Invited Presentations:

- 2016 “The Economic Effects of Earnings Management Pre- and Post-SOX.”
with Rick Morton.
Kansas State University Accounting Advisory Council
- 2014 “The Economic Effects of Earnings Management Pre- and Post-SOX.”
with Rick Morton.
Kansas State University Research Workshop
- 2014 “The Economic Effects of Earnings Management Pre- and Post-SOX.”
with Rick Morton.
University of Memphis Research Workshop
- 2013 “Earnings Autocorrelation, Earnings Volatility, and Audit Fees” with
Dave Bryan and Kenny Reynolds.
Florida State University Research Colloquium
- 2013 “Post-Earnings Announcement Reversal: the Puzzling Case of Seasonal
Random Walk Firms,” with Allen W. Bathke, Jr. and Richard M. Morton.
Florida State University Research Colloquium
- 2010 “FICPA Accounting Standards Update.”
FSU FICPA Fall Accounting Conference, Tallahassee FL

Conference Participation and Academic Service:

IMA Student Chapter Faculty Advisor, 2018

Graduate Council, university level, 2018, 2017

Academic Affairs Subcommittee, university level, 2018, 2017

CBA Research Committee, college level, 2018, 2017

MAcc International Experience Committee, 2018

Student Engagement Committee (Chair), 2018

Strategic Plan and Vision Committee, 2018

MAcc Program Committee, department level, 2018, 2017, 2016, 2015

Research Programs Committee, department level, 2018, 2017, 2016, 2015

Accounting Journal List Committee, 2018

Department of Accounting Tenure-Track Assistant Professor Search Committee, 2018, 2017, 2016

AAA Annual Meeting, 2018, 2017, 2016, 2014, 2013

Hawaii Accounting Research Conference, 2018

Koch Faculty Summit, 2018

Oklahoma State University Accounting Research Conference, 2018

Deloitte Trueblood Accounting Conference, 2017

Federation of Schools of Accountancy Conference on Revenue Recognition, 2015

FARS Midyear Meeting, 2015, 2014

Professional Master of Business Administration Capstone Mentor, 2017

Kansas State University Honors Program Mentor, 2017

Ad Hoc Reviewer for Accounting and the Public Interest, 2017

Honors and Awards:

K•Coe Isom Department of Accounting Outstanding Researcher Award, 2017

Cole Faculty Summer Research Award, Kansas State University, 2017

Kansas State University College of Business Summer Research Grant, 2017

Global Campus Course Development Grant, 2017-18

Federation of Schools of Accountancy Award, Florida State University, 2010-11

Recruiting Fellowship, Florida State University, 2011-14

Florida State University Foundation Scholarship (PhD), 2013-14

Florida State University Foundation Scholarship (MAcc), 2010-11

Dean's Fellowship, Florida State University, 2011-14

Graduated Magna Cum Laude, Harding University, 2004