

Terry W. Mason

College of Business Administration
Kansas State University
1301 Lovers Lane
Manhattan, KS 66502-0502
Phone: (501) 284-1150
Email: twmason@ksu.edu

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:

2023-present	Professor of Accounting, Kansas State University
2021-present	Edgerley Family Chair in Business, Faculty of Distinction
2018-present	Koch Industries Director, Master of Accountancy
2019-2023	Associate Professor of Accounting, Kansas State University
2015-2019	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.

Research:

Research Interests:

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

Publications:

- Evans, Corey A., B. Beyer, T.W. Mason, A.N. West, “Data Breach Severity and Debt Market Responses” *Accounting and the Public Interest*, forthcoming.
- Bryan, David B. and T.W. Mason. (2023). “Lead Independent Directors and Accruals Quality,” *Journal of Business Finance and Accounting*, Vol. 50, Issue 3-4, pp. 660-679.
- Bryan, David B. and T.W. Mason. (2022). “Earnings Autocorrelation and Restatements,” *Review of Accounting and Finance*, Vol. 21 No. 3, pp. 154-173.
- Bryan, David B. and T.W. Mason. (2020). “Earnings Volatility and Auditor Risk Assessments: Evidence from Auditor Resignations,” *Accounting Horizons*, Vol. 34 (4): 33-56.
- Mason, T.W. and R.M. Morton. (2020). “The Economic Effects of Earnings Management Pre- and Post-SOX,” *Accounting and the Public Interest*, Vol. 20 (1): 76-103.
- Bryan, David B. and T.W. Mason (2020) “Independent Director Reputation Incentives, Accruals Quality, and Audit Fees,” *Journal of Business, Finance, and Accounting*, Vol. 47: 982-1011.
- Bryan, David B. and T.W. Mason. (2020). “Earnings Volatility and Audit Report Lag,” *Advances in Accounting*, Vol. 51, 100496.
- Bathke, A.W., T.W. Mason, and R.M. Morton. (2019). “Investor Overreaction to Earnings Surprises and Post-Earnings-Announcement Reversals,” *Contemporary Accounting Research*, Vol. 36 (4) pp 2069-2092.
- 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*, 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*, Vol. 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*, Vol. 37, pp. 140-151.

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

Bryan, David B. and T.W. Mason. (2016). "Extreme CEO Pay Cuts and Audit Fees." *Advances in Accounting*, Vol. 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*, Vol. 34, pp. 99-109.

Working Papers:

"Lead Independent Directors Who Serve on the Audit Committee and the Selection of an Industry Specialist Auditor" with Dave Bryan and Ashley West.

Status: 2nd round at *International Journal of Auditing*

"Lead Independent Director Reputation Incentives and Audit Fees" with Dave Bryan

Status: Under review at *Journal of Management and Governance*

"Lead Independent Directors and Real Earnings Management" with Dave Bryan and Ashley West.

Status: Under review at *Journal of Corporate Accounting and Finance*

Grants:

\$137,606	NBAF Life Cycle of Equipment (funded by USDA), 2023
\$17,222	Kansas State College of Business Administration Summer Research Grant, 2017
\$17,222	Kansas State College of Business Administration Summer Research Grant, 2016
\$17,222	Kansas State College of Business Administration Summer Research Grant, 2015
\$4,000	Cole Family Summer Research Award, 2017
\$8,800	Global Campus grant to development Financial Statement Analysis and Business Valuation, 2018

Teaching:

Teaching Interests:

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

Teaching Experience:

Foundations of Accounting (Master of Business Administration & Professional Master of Business Administration), 2023, 2022, 2021

Course Evaluation Average: 4.95/5*

Financial Statement Analysis and Business Valuation (Master of Accountancy) 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016

Course Evaluation Average: 4.8/5*

Accounting Research and Communication, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016

Course Evaluation Average: 4.9/5*

Introduction to Financial Accounting, 2023, 2014, 2012, 2011, 2010

Course Evaluation Average: 4.3/5*

Intermediate Accounting II, 2018, 2017, 2016, 2015

Course Evaluation Average: 4.7/5*

* 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:

- | | |
|------|---|
| 2022 | “Data Breach Severity and Debt Market Responses” with Corey Evans, Brooke Beyer, and Ashley West.
AAA Annual Meeting, San Diego, CA |
| 2018 | “Earnings Volatility and Auditor Risk Assessments: Evidence from Auditor Resignations” with Dave Bryan.
AAA Annual Meeting, Washington D.C. |
| 2018 | “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:

- 2021 “Data Breach Severity and Debt Market Responses” with Corey Evans, Brooke Beyer, and Ashley West. Baylor University Accounting Workshop
- 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:

Faculty Senate, 2024, 2023, 2022, 2021

Faculty Senate Executive Committee, 2024, 2023

CBA Faculty Senate Caucus Chair, 2024, 2023

Ireland Study Abroad Leader (MAcc), 2024, 2022

Graduate Curriculum and Instruction Committee (chair), 2024, 2023, 2022, 2021

CBA Micro-credential Task Force, 2024, 2023, 2022

Coffman Leadership Institute, 2023

Out-of-Load Compensation Task Force, 2021

Micro-credential Task Force, 2022

Academic Affairs Subcommittee (faculty senate), 2023, 2022, 2021

Doctoral Student Supervision (Outside Chairperson), 2020

IMA Student Chapter Faculty Advisor, 2021, 2020, 2019, 2018

Mexico Study Abroad Leader (IMA), 2018

Graduate Council, 2020, 2019, 2018, 2017

Academic Affairs Subcommittee, 2020 (chair), 2019, 2018, 2017

Graduate School Commencement Marshal, 2023, 2022

CBA Research Committee, 2019, 2018, 2017

International Team, 2023, 2022, 2021, 2020, 2019, 2018

Student Engagement Committee, 2023 (chair), 2022 (chair), 2021 (Chair), 2020 (Chair), 2019 (Chair), 2018 (Chair)

BSBA Program Team, 2023, 2022, 2021, 2020, 2019, 2018

Strategic Plan & Vision Team, 2023, 2022, 2021, 2020, 2019, 2018

MAcc Program Team, 2023 (chair), 2022 (chair), 2021 (Chair), 2020 (Chair), 2019 (Chair), 2018 (Chair), 2017, 2016, 2015

Research Programs Team, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015

Scholarships Team, department level, 2023, 2022, 2021

Assessment of Learning Team, 2023, 2022, 2021, 2020, 2019

Accounting & Technology Conference Team, 2021, 2020, 2019

Accounting Journal List Committee, 2018

Department of Accounting Tenure-Track Assistant Professor Search Committee, 2022, 2018, 2017, 2016

Academic Advisor Search Committee, 2022

Accountant/Office Specialist Search Committee, 2022

Accounting Programs Leadership Group, 2023, 2022, 2020, 2019

AAA Annual Meeting, 2023, 2022, 2019, 2018, 2017, 2016, 2014, 2013

AAA AIS/SET Joint Midyear Meeting, 2022

Hawaii Accounting Research Conference, 2021, 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, 2023, 2022, 2021, 2019, 2017

Kansas State University Honors Program Mentor, 2019, 2017

Ad Hoc Reviewer for *Accounting and the Public Interest*

Ad Hoc Reviewer for *Advances in Accounting*

Ad Hoc Reviewer for *Journal of Business, Finance and Accounting*

Ad Hoc Reviewer for *Review of Accounting and Finance*

Ad Hoc Reviewer for *Corporate Governance: An International Review*

Ad Hoc Reviewer for *Abacus*

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

Honors and Awards:

Koch Industries Leadership and Service Award, 2022

K•Coe Isom Department of Accounting Outstanding Researcher Award, 2021, 2019,
2017

College of Business Administration Outstanding Contributions in Research Award, 2018

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