

ANDREW J. McLELLAND
Curriculum Vitae

Auburn University
301 Lowder Hall
Auburn, AL 36849-5247

Phone: (334) 844-6217
Email: mclelaj@auburn.edu

PROFESSIONAL EXPERIENCE

2009- Associate Professor of Accounting, Auburn University
2003-2009 Assistant Professor of Accounting, Auburn University
2005-2006 Academic Accounting Fellow, Division of Corporation Finance, Securities and Exchange Commission (SEC)
2002-2003 Instructor of Accounting, Auburn University
2001-2002 Lecturer, Texas A&M University
1997-2001 Research/Teaching Assistant and Instructor, Texas A&M University
1996-1997 Research/Teaching Assistant, Florida State University
1992-1995 Controller, Aurafin Corporation
1991-1992 Director of Tax, Claire's Stores, Inc.
1983-1991 Manager, Arthur Andersen & Co.

EDUCATIONAL BACKGROUND

Ph.D., Accounting, 2003, Texas A&M University
M.B.A., 1997, Florida State University
B.B.A., Accounting, 1983, Florida Atlantic University
Certified Bloomberg Equity Valuation, 2007
Certified Management Accountant, 1995
Certified Public Accountant, Florida, 1984

PUBLISHED ARTICLES

“An Analysis of SEC Comment Letters and IFRS” (with Cheryl Linthicum and Michael Schuldt). 2017. *Journal of Financial Reporting and Accounting* 15 (3): 226-244.

“Shaking up Financial Statement Presentation” (with Guy McClain). 2008. *Journal of Accountancy* 206 (5): 56-64.

“Proposed Changes to Accounting for and Reporting of Hedging Activities: Explanation and Discussion” (with Arlette Wilson). 2008 *Franklin Business and Law Journal* 3: 23-29.

“A Municipal Audit Fee Model Using Structural Equation Modeling” (with G. Giroux). 2008 *Journal of Applied Business Research* 24 (3): 135-146.

“Recent Developments at the Securities and Exchange Commission: Academic Contributions and Opportunities” (with Bjorn N. Jorgensen, Cheryl L. Linthicum, Mark H. Taylor, and Teri Lombardi Yohn). 2007 *Accounting Horizons* 21 (3): 313-323.

“Proposed Accounting for Bargain Purchases: Is It More Appealing?” (with Arlette Wilson). 2005 *Mergers & Acquisitions* 40 (5): 39-41.

“Proposed Changes for Business Combinations and Consolidations and the Reporting of Noncontrolling Interests: Discussion and Illustration” (with Arlette Wilson). 2005 Business Journal for Entrepreneurs 1: 92-100.

“An Empirical Test of Public Choice Theory: Comparing United States and United Kingdom Local Governments” (with Gary Giroux and Rowland Jones). Research in Governmental and Nonprofit Accounting 11 (2004): 229-249.

“Governance Structure and Accounting at Large Municipalities” (with Gary Giroux). Journal of Accounting and Public Policy 22 (May/June 2003): 203-230.

“An Empirical Analysis of Auditor Report Timing by Large Municipalities” (with Gary Giroux). Journal of Accounting and Public Policy 19 (Autumn 2000): 263-281.

“Smart Investors Should Stay Cautious” Medical Business, 23 (November): 10.

WORKING PAPERS

“Evidence of Big Six Premiums and a Self-Selection Bias on the Choice of an Audit Firm for Municipal Audit Fees” (with Gary Giroux).

“Public Sector Auditing: U.S. Government Accountability Office Reports and Performance Measures” (with Don Warren).

RESEARCH IN PROGRESS

“Unrecognized Liabilities and Default Risk”

“Compliance with GASB Statements 3 and 40”

“State Audit Timing”

CONFERENCE / WORKSHOP PRESENTATIONS

SACUBO Governmental Cash Flows, Fall Conference, Auburn, AL August 25, 2017.

ASCPA Governmental & Not-For-Profit Update sponsored by the Alabama Society of CPAs, Auburn Chamber of Commerce, July 29, 2015.

AGA Fall Conference sponsored by the Association of Governmental Accountants. Prattville, AL, November 14, 2014.

Governmental Accounting and Auditing Forum sponsored by the Association for Government Accountants and the Government Finance Officers Association, and the Alabama Society of CPAs. Birmingham, AL, December 12, 2013.

American Accounting Association, International Accounting Section, Journal of International Accounting Research Conference, Xiamen, China, July 2011

Alabama Society of CPAs (North Alabama Chapter) and Institute of Management Accountants (Muscle Shoals Chapter) Effects of International Financial Reporting Standards (IFRS) on Your Business, November 17, 2008

American Accounting Association, SE Regional Meeting, Birmingham, AL, April 2008

American Accounting Association, International Meeting, San Diego, CA, February 2008

Society of Business, Industry, and Economics, Ninth Annual Conference, April 15-18, 2007.

American Accounting Association, National Meeting, Washington, DC, August 2006

American Accounting Association, GNP Midyear Meeting, Miami, FL, February 2006

American Accounting Association, National Meeting, San Antonio, TX, August 2002

Auburn University, March 2002
University of Missouri, March 2002
University of Tennessee, March 2001
Wichita State University, March 2001
American Accounting Association, National Meeting, Philadelphia, PA, August 2000
Second Annual Globalization Conference, Cambridge, England, July 2000 Decision Sciences
(coauthor presented)
Institutes 5th International Conference, Athens, Greece, July 1999 (coauthor presented)
American Accounting Association, National Meeting, New Orleans, LA, August 1998

HONORS AND AWARDS

Auburn University, College of Business Outstanding Teaching Award, 2006-2007
Auburn University, School of Accountancy, Beta Alpha Psi Outstanding Teaching Award,
2003-2004
Mays Graduate School of Business, Dean's Award for Outstanding Research by a Doctoral
Student, Given in recognition of excellence in research 2001-2002
Lowry Mays College & Graduate School of Business, Dean's Award for Outstanding
Teaching by a Doctoral Student, Given in recognition of excellence in teaching 1999-
2000
Doctoral Consortium Fellow at American Accounting Association Doctoral Consortium, 1999
Texas A&M University: Regents Scholarship 1997-2000
Florida State University: Amoco 1997 Outstanding Entrepreneurial Student of the Year

GRANTS AND CONTRACTS

2008 Faculty Development in International Business Programs at the University of South
Carolina \$ 500
2007 Auburn University, College of Business, Business and International Education sub-
grant \$ 3,000
2006 Intergovernmental Personnel Act Contract for \$99,151
2005 Intergovernmental Personnel Act Contract for \$49,575
1999 American Accounting Association, Governmental and Nonprofit Section's Annual
Meeting Travel Grant (San Diego, CA) \$500

SERVICE

Journal Reviewer

Journal of Accounting and Public Policy (2008)

Journal of Public Budgeting, Accounting & Financial Management (2008, 2011)

Accounting Horizons (2010)

American Accounting Association

Annual Meeting Paper Reviewer (2004-2007, 2009-2010, 2012, 2014)

Annual Meeting Discussant (2008, 2011-2012)

GNP Midyear Meeting Program Chair (2011-2012)

GNP Annual Meeting Program Chair (2012-2013)

GNP Midyear Meeting Reviewer (2005-2008, 2010-2011, 2013-2014, 2016)

GNP Midyear Meeting Discussant (2005, 2006, 2014)

GNP Committee Chairperson – Membership (2008-2009)

GNP Secretary/Treasurer (2013-2014)

GNP President Elect (2014-2015)

GNP President (2015-2016)

GNP Past President and Nominating Committee (2016-2019)

Southeast Regional Meeting Paper Reviewer (2008)

Western Regional Meeting Paper Reviewer (2010)

American Institute of Public Accountants

Government Performance and Accountability Committee (2016-2019)

Governmental Accounting Standards Board

Consultative Group. Note Disclosures Reexamination. (2016-2018)

Auburn University

University:

Rules Committee (2010-2012)

Core Curriculum and General Education Committee (2009-2013)

University Senate (2008-2010)

College of Business:

Business Engineering Technology, Business Plan Competition External Judge (2009-2011, 2013, 2015)

College of Business Beta Gamma Sigma (2015- present)

College of Business Strategic Planning Committee (2011- 2014)

College of Business Search Committee (Accountant 2012)

College of Business Promotion & Tenure Document Committee (2010-2012)

College of Business Research Committee (2006-2008)

College of Business Bloomberg Terminals Utilization Plan (2006-2008)

Faculty Member, MBA International Trip, Munich, Germany (2010)

School of Accountancy:

SACS/AACSB Faculty Panel Members on written, computer, accounting assignments and presentations (2003-2005, 2006-2010)

School of Accountancy Faculty Committee (2005-2011)

School of Accountancy Strategic Planning Committee Chair (2011-2015)

School of Accountancy Promotion & Tenure Document Committee (2009-2012)

School of Accountancy Center Development Committee (2010)

Texas A&M University

Beta Alpha Psi Continuing Professional Education Seminar – January 29, 2000

Other/Miscellaneous

Society of Business, Industry, and Economics, Ninth Annual Conference, April 15-18, 2007. I participated on a Business Valuation Roundtable, as a panel member, with Keith Sellers, University of Northern Alabama, and Ted P. Scallan, Scape Management Inc.

TEACHING

Undergraduate:

ACCT 2117 – Honors Principles of Financial Accounting

ACCT 3110 / 3113 – Financial Accounting I

BUSI/ENGR 3510 – Introduction to Business and Engineering

ACCT 4310 – Control, Assurance, and Auditing of Accounting Information

ACCT 5610/5613 Governmental and Not-For-Profit Accounting

ACCT 425 – Corporate Tax Planning

ACCT 405 – Income Taxes

Graduate:

ACCT 6610/6616 Governmental and Not-For-Profit Accounting
ACCT 7980 / 7986 – Integrating Accounting Topics (Capstone)
ACCT 7320 / 7326 – Financial Statement Analysis and Valuation
ACCT 680 – Tax Research

CONSULTING

Financial Accounting Foundation (FAF). Post-Implementation Review. GASB Statements No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, and No. 40, Deposit and Investment Risk Disclosures.

American Institute of Certified Public Accountants (AICPA). Certified Public Accounting Exam Preparation and Review. (2014-2018)

MEMBERSHIPS

Association of Government Accountants
American Accounting Association
 Auditing Section
 Financial Accounting and Reporting Section
 Governmental and Not-for Profit Section
 International Accounting Section
Government Finance Officers Association
Institute of Management Accountants