**THE COLLEGE OF BUSINESS AND TECHNOLOGY**

**WESTERN ILLINOIS UNIVERSITY**

**FACULTY VITAE**

**NAME**  **Charles R. Pryor, PhD**

**RANK** Professor

**DEPARTMENT** Accounting & Finance

**PRIMARY FIELD OF TEACHING** Accountancy

**CBT CLASSIFICATIONS**

Full time

Participating

Scholarly Academic

**EDUCATION**

**Highest degree earned: Ph.D.**

Year conferred: 2008

Institution: Mississippi State University

Major field: Accountancy

Dissertation title: Conservatism, Bias & the Cost of Equity Capital

**Other degree(s) earned: B.S.**

Year conferred: 2003

Institution: Mississippi State University

Major field: Accountancy

**PROFESSIONAL EXPERIENCE**

Firm: Turfworks Landscaping

Position: Owner/Operator

Dates:1991 - 2000

**TEACHING EXPERIENCE**

Institution: Western Illinois University

Rank/Dates: 2019 - Present Professor

Institution: Western Illinois University

Rank/Dates: 2014 - 2019 Associate Professor

Institution: Western Illinois University

Rank/Dates: 2008 - 2014 Assistant Professor

Institution: Mississippi State University

Rank/Dates: 2006 - 2008 Teaching Assistant

**TEACHING (**Listcourses taught during the 5 most recent years, dates are not needed)

ACCT 351 - Cost/Management Accounting

ACCT 551 - Advanced Management Accounting

ACCT 547 - Corporate Financial Reporting & Analysis

**INTELLECTUAL CONTRIBUTIONS:**

**Peer Reviewed Journals (PRJ)**

**[B]** Yan, Zhiqiang; Pryor, Charles R. (Fall 2018) The Winner’s Curse in Insurance and Underwriting Cycles. *The Journal of Finance Issues 17(2)*, 44-59.

**[A]** Lynch, Nicholas C.; Pryor, Charles R. (June 2018) The Impact of New Revenue Recognition Guidance on Cloud-Computing Arrangements. *CPA Journal 88*(6), 38-45.

**[A]** Pryor, Charles R.; Yan, Zhiqiang; Lynch, Nicholas C. (September 2016) Financial Planning with Excess Liability Insurance. *CPA Journal 86*(9), 34-39.

**Other Intellectual Contributions:**

**Peer-Reviewed Conference Presentations & Proceedings**

**[B]** “Transaction-Based Lending & Real Earnings Management” at the April 2017 Academy of Finance’s annual, peer-reviewed conference. (Best Paper in Track Award)

**[B]** “Lender Pricing of Earnings Components in Response to Differing Levels of Earnings Quality” at the April 2017 North American Accounting Society’s annual, peer-reviewed conference.

**[B]** “Earnings Quality & Transaction-Based Lending” at the April 2016 Academy of Finance’s annual, peer-reviewed conference.

**[B]** “Transaction-Based Lending & Real Earnings Management” at the April 2016 North American Accounting Society’s annual, peer-reviewed conference.

**[B]** “Business Ethics: The Impacts of Adult Religiosity and Religious Upbringing” at the American Accounting Association’s October 2014 Midwest Conference. The annual, regional conference is peer-reviewed.

**Working Papers**

“Critical Insurance Consideration Before Starting Your Own Accounting Or Financial Advising Practice.” (working paper) I am working with Dr. Gray and Dr. Yan from WIU’s Department of Accounting & Finance.

**PROFESSIONAL ENGAGEMENT ACTIVITIES**

Board of Directors (Georgetown Homeowners Association)

Georgetown Homeowners’ Association: Budget Committee

Dissertation Committee Member for Steve Gray (University of Wisconsin-Whitewater)

**UNIVERSITY/COMMUNITY SERVICE**

**Department:**

Department Personnel Committee (member)

Department Personnel Subcommittee (to revise Department Criteria) (Chair)

Search Committees (numerous both as a member and as the Chair)

Curriculum Committee (member)

Assessment Committee (as a member and as the Chair)

Graduate Faculty

Faculty Mentor

**College:**

MBA Committee (as a member and as the Chair)

Curriculum Committee

Grade Appeals Committee (ad hoc)

**University:**

Graduate Faculty

Radiation Safety Committee

**Community:**

Georgetown Homeowners’ Association Board of Directors

Georgetown Homeowners’ Association: Budget Committee

Georgetown Homeowners’ Association: Maintenance Committee

**IMPACT**:

**Impact on Students:**

I have developed numerous courses in online and hybrid formats to meet the needs of a changing demographic of students. I have developed a website where I maintain course materials for all my courses and as I annotate those materials during live lectures, they are updated in real time for distance learning students. I have participated in a pilot program utilizing video conferencing software called ZOOM that allows students to attend class from anywhere they have internet access and also gives them the opportunity for real-time class participation (asking questions, etc.).

**Impact on Discipline:**

I have published numerous peer-reviewed articles in journals read by accounting professionals. I served as a faculty mentor to an adjunct faculty member (Jenny McGerry) on the QC campus one year. I served as a faculty mentor to a finance faculty member (Steve Gray) for three years. I served as the number two member of Steve Gray’s dissertation committee.

**Impact on Other External Constituents:**

I advised/consulted the Georgetown Homeowners’ Association on converting from an accrual to a modified accrual basis accounting system, completely changing their Chart of Accounts, and developing a budgeting/capital budgeting system from scratch. The new system will improve fiscal decisions made by the Board of Directors as they manage over $400,000 collected annually from members.