

## Linda Ragland, Ph.D.

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Peter T. Paul College of Business and Economics  
Department of Accounting and Finance  
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### ACADEMIC APPOINTMENTS

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	<b>Year</b>
• Associate Professor University of New Hampshire, Department of Accounting & Finance	2019- current
• Assistant Professor University of New Hampshire, Department of Accounting & Finance	2013-2019
• Visiting Assistant Professor Georgia State University, School of Accountancy	2011-2013
• Instructor and Research Assistant ( <i>during Ph.D. program of study</i> ) University of South Florida, School of Accountancy	2007-2011
• Adjunct Instructor University of Tennessee (Chattanooga), School of Accountancy	2001-2007

### EDUCATION

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• Ph.D., Business Administration- Accounting, University of South Florida	Dec. 2011
• M.S., Accounting, University of Tennessee (Chattanooga)	1999
• B.S. Accounting, University of Tennessee (Chattanooga)	1993

### RESEARCH INTEREST

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- Financial Measures and Pricing in the Governmental Bond Market (*Main Area*)
- Financial (Governmental) Reporting and Disclosure Regulation (*Main Area*)
- Financial Measures in Nonprofit Value Models
- Information Technology used in Business Accounting and in Accounting Education

## **TEACHING INTEREST**

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- Governmental Accounting
- Nonprofit Accounting
- Ethics in Accounting
- Intermediate (Financial) Accounting

## **RESEARCH PUBLICATIONS**

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- Plante, C. and L. Ragland (2018) "Do Hospitals Earn Their Nonprofit Status?" *Journal of Public Budgeting, Accounting, and Financial Management* 30 (1): 88-104.
- Ragland, L. (2017) "The Association between Compensated Absences Liabilities and Interest Cost on Public School Districts' General Obligation Bonds," *Accounting Horizons* 31 (1): pages 37-55. [*\*Published online early in 2016*]
- Ragland, L. and J. Reck (2016) "The Effects of Disaggregating a Complex Item across the Face of a Financial Statement on Nonprofessional Investors' Judgments," *Advances in Accounting* 34 (1): pages 77-89.
- Rackeliffe-Ramachandran, U. and L. Ragland (2016) "Excel in the Accounting Curriculum: Perceptions from Accounting Professors," *Accounting Education: an International Journal* 25(2): pages 139-166.
- Ragland, L. and U. Ramachandran (2014) "Towards an Understanding of Excel Functional Skills Needed for Careers in Public Accounting," *Journal of Accounting Education* 32 (2): pages 113-129.
- Murthy, U. and L. Ragland (2009--during Ph.D. studies) "Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses," *AIS Educators Journal* 4 (1): pages 1-15.

## **RESEARCH PAPERS, under journal review and/or completion phase**

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- Reck, J. and L. Ragland. "The Association between Deferred Outflows of Resources and Deferred Inflows of Resources and Municipal Bond Borrowing Cost" (*Under R&R status*)
- Ragland, L. and C. Plante. "The Association between Board Composition, Board Governance and Charity Care Provided by Nonprofit Hospitals" (*Under R&R status*)
- Bailey, C. and L. Ragland. "Developing Accounting Students' Perceived Excel Competency Skills: A Closing the Loop Approach"
- Ragland, L., L. Kersting, N. Stuart, A. Dzurainin. "Employee Contract Choice Behavior: A Comparison of Bonus, Penalty, and Hybrid Incentive Contracts"

## **RESEARCH PROJECTS, in analyzing or collecting data phase**

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- Ragland, L. and C. Plante. "The Association between Performance and Position Trend Measures on General Obligation Debt for Governmental Entities" (*Analyzing data phase*)
- Plante, C. and L. Ragland. "The Association between the Timing of Annual Reporting and General Obligation Debt for Governmental Entities" (*Analyzing data phase*)
- Ragland, L. "The Relationship between Student Loan Debt and Interest Costs on General Obligation Bonds for Colleges and Universities" (*Analyzing data phase*)
- Ragland, L. and U. Rackcliffe. "The Association between Tax-Abatement Disclosures and the Cost of Debt for Municipalities" (*Collecting data phase*)

## **RESEARCH PRESENTATIONS**

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- Bailey, C. and L. Ragland. "Developing Accounting Students' Perceived Excel Competency Skills: A Closing the Loop Approach"
  - Presented by C. Baily at the *2020 Southwest Region Midyear Meeting*, San Antonio, Texas, March 2020.
- Reck, J. and L. Ragland. "The Association between Deferred Outflows of Resources and Deferred Inflows of Resources and Municipal Bond Borrowing Cost"
  - Presented by L. Ragland at the *2018 Annual Meeting of American Accounting Association (AAA)*, Washington, D.C. August 6, 2018.
  - Presented by L. Ragland at the *2018 Government and Nonprofit Midyear Sectional Meeting of AAA*. Providence, Rhode Island. March 10, 2018.
- Ragland, L. and C. Plante. "The Effect of Board Structure, Board Policies, and Financial Position on Charity Care Provided by Nonprofit Hospitals"
  - Presented by L. Ragland at the *2018 Government and Nonprofit Midyear Sectional Meeting of AAA*. Providence, Rhode Island. March 10, 2018.
  - Presented by L. Ragland at the *2017 Annual Meeting of AAA*. San Diego, California. August 8, 2017.
- Plante, C. and L. Ragland. "The Relationship between Charity Care and Taxes Avoided: An Examination of Tax Exempt Hospitals in the State of New Hampshire"
  - Presented by L. Ragland at the *2017 Annual Meeting of AAA*. San Diego, California. August 8, 2017.
  - Presented by C. Plante at the *27th European Conference on Operational Research* held at the University of Strathclyde, Scotland, United Kingdom. July 14, 2015.
  - Presented by C. Plante at the *2015 Annual Northeastern Regional Association of Assessing Officers (NRAAO) Conference* in Portsmouth, New Hampshire. May 19, 2015.

## **RESEARCH PRESENTATIONS, continued**

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- Ramachandran, U. and L. Ragland "Excel in the Accounting Curriculum: Perceptions from Accounting Professors"
  - Presented by U. Ramachandran at the 2015 *Accounting Information Systems Midyear Sectional Meeting of AAA*. Charleston, South Carolina. January 23, 2015.
- Ragland, L. and U. Ramachandran "Towards an Understanding of Excel Functional Skills Needed for Careers in Public Accounting"
  - Presented by U. Ramachandran at the 22nd Annual Research Workshop on Strategic and Emerging Technologies held in conjunction with the 2013 *Annual Meeting of AAA*. Anaheim, California. August 3, 2013.
- Ragland, L. and J. Reck "The Effects of Disaggregating a Complex Item across the Face of a Financial Statement on Nonprofessional Investors' Judgments",
  - Presented by L. Ragland at the 2012 *Annual Meeting of AAA*. Washington, D.C. August 6-8, 2012.
  - Presented by L. Ragland at *School of Accountancy Workshops* held at:
    - University of South Florida, Tampa, Florida. February 4, 2011.
    - Dissertation road paper: presented at 6 Universities (2011-12).
- Ragland, L. "The Association between Compensated Absences Liabilities and Interest Cost on Public School Districts' General Obligation Bonds,"
  - Presented by L. Ragland at *School of Accountancy Workshop* held at the University of South Florida, Tampa, Florida. August 29, 2008.
- Ragland, L., L. Kersting, N. Stuart, A. Dzurainin. "Affect and Performance under Bonus, Penalty, and Hybrid Incentive Contracts" (Previously titled: "Employee Contract Choice Behavior: A Comparison of Bonus, Penalty, and Hybrid Incentive Contracts")
  - Presented by A. Dzurainin at *2019 Accounting Workshop--North Carolina State University*, Raleigh, North Carolina March 29, 2019.
  - Presented by N. Stuart at the *2018 Midwestern Regional Midyear Meeting of AAA*. Indianapolis, Indiana. October 4-6, 2018.
  - Presented by L. Ragland and L. Kersting at the *2011 Annual Meeting of AAA*. Denver, Colorado. August 8, 2011.
  - Presented by L. Ragland and L. Kersting at the *2011 Managerial Accounting Sectional Midyear Meeting of AAA*. Atlanta, Georgia. January 7, 2011.
  - Presented by N. Stuart at the *2010 Midwestern Regional Midyear Meeting of AAA*. Oak Brooks, Illinois. October 22, 2010.
- Murthy, U and L. Ragland. "Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses",
  - Presented by L. Ragland at the *AIS Educators Conference*. Ft. Collins, Colorado. June 28, 2008.

## TEACHING

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	<b>Year</b>
<ul style="list-style-type: none"> <li>• <b>University of New Hampshire, Department of Accounting and Finance</b></li> </ul>	
<ul style="list-style-type: none"> <li>-<i>Undergraduate Level</i></li> </ul>	
<ul style="list-style-type: none"> <li>Intermediate Accounting 1 (17 sections)</li> </ul>	2013-2018
<ul style="list-style-type: none"> <li>Introduction to Financial Accounting (1 section/co-taught*)</li> </ul>	2013-2014
<ul style="list-style-type: none"> <li>- <i>Graduate Level--MSA program</i></li> </ul>	
<ul style="list-style-type: none"> <li>Advanced Accounting (1 section)</li> </ul>	2013-2014
<ul style="list-style-type: none"> <li>Ethics and Nonprofit Accounting (1 section)</li> </ul>	2019
<ul style="list-style-type: none"> <li>Governmental &amp; Nonprofit Accounting (6 sections)</li> </ul>	2014-2019
<ul style="list-style-type: none"> <li>• <b>Georgia State University, School of Accountancy</b></li> </ul>	
<ul style="list-style-type: none"> <li>-<i>Undergraduate Level</i></li> </ul>	
<ul style="list-style-type: none"> <li>Intermediate Accounting I (15 sections)</li> </ul>	2011-2013
<ul style="list-style-type: none"> <li>• <b>University of South Florida, School of Accountancy</b></li> </ul>	
<ul style="list-style-type: none"> <li>-<i>Undergraduate Level</i></li> </ul>	
<ul style="list-style-type: none"> <li>Intermediate Accounting I (2 sections)</li> </ul>	2010
<ul style="list-style-type: none"> <li>Principles of Managerial Accounting (2 sections)</li> </ul>	2008-2009
<ul style="list-style-type: none"> <li>• <b>University of Tennessee at Chattanooga, School of Accountancy</b></li> </ul>	
<ul style="list-style-type: none"> <li>-<i>Undergraduate Level</i></li> </ul>	
<ul style="list-style-type: none"> <li>Principles of Financial Accounting</li> </ul>	2001-2007
<ul style="list-style-type: none"> <li>Principles of Managerial Accounting</li> </ul>	2001-2007
<ul style="list-style-type: none"> <li>-<i>Graduate level--MBA Program</i></li> </ul>	
<ul style="list-style-type: none"> <li>Foundations in Accounting</li> </ul>	2003

## UNIVERSITY SERVICE

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- | <b>University of New Hampshire:</b>   | <b>Year</b>            |
|---|------------------------|
| <i>- University Level</i>   |                        |
| ○ Faculty Development & Faculty Scholarship Committee<br>- Committee Member (College of Business Rep. w/ 3-yr term)   | 2014-2017              |
| <i>- College of Business Level</i>  |                        |
| ○ Undergraduate Curriculum Committee<br>- Committee Member (ACFI Rep for 4 ½ years; Chair Fall 2019;<br>Secretary from Spring 2018 to Fall 2019)  | 2015-2019              |
| ○ Student Scholarship Committee<br>- Committee Member & Chair   | 2018-current           |
| ○ Internship Opportunity Fund (& Paul Student Excellence Award)<br>- Faculty Reviewer   | 2018-2019              |
| <i>- Department of Accounting Level</i>   |                        |
| ○ Master of Science-Accounting (MSA)<br>- Admissions Committee Member<br>- Curriculum Committee Member  | 2016-2017<br>2014-2015 |
| ○ Accounting Faculty Recruitment Committee Member   | 2015, 2017, 2018-19    |
| ○ Department Level- Promotion and Tenure Committee  | 2019                   |
| ○ Virginia Dee Professorship Selection Committee  | 2019                   |
| ○ Student Advisor<br>- Honors Student Advisor: Representative for 17 students using<br>Intermediate Accounting as designated honors course<br>(3 in 2013; 2 in 2014; 1 in 2015; 5 in 2016; 3 in 2017;<br>3 in 2018) | 2013- current          |
| - Internship Sponsor/Advisor: Sponsor for 12 accounting<br>students (2 in 2016; 7 in 2017; 3 in 2018)   | 2016-2018              |
| - Independent Study: Instructor representative for<br>2 students (1 in 2016; 1 in 2017)   | 2016-2017              |
| - Thesis Advisor- Honors Program (Accounting), representative<br>for 8 students (1 in S2014; 1 in S2017; 2 in S2018; 2 in<br>S2019; 2 in F2019)   | 2014, 2017- 2020       |
| <br>  |                        |
| <b>Georgia State University:</b>  |                        |
| <i>- Department of Accounting Level</i>   |                        |
| ○ Course Coordinator, Intermediate Accounting I<br><i>Supervised/Mentored 2 Ph.D. Students &amp; 1 Adjunct Instructor</i>   | 2011-2013              |

## PROFESSIONAL SERVICE

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- **Reviewer for Journals:**

	<b>Year</b>
- Ad Hoc Reviewer for Accounting Journals	
○ <i>J. of Public Budgeting, Accounting, &amp; Fin. Mgmt</i> (3 reviews)	2019
○ <i>Accounting Horizons</i> (3 reviews)	2018-19
○ <i>Current Issues in Auditing</i> (5 reviews)	2016-17; 19-20
○ <i>J. of International Accounting Research</i> (2 reviews)	2017
○ <i>J. of Governmental &amp; Nonprofit Accounting</i> (1 review)	2014
○ <i>Accounting Education</i> (5 reviews)	2014-16
○ <i>Issues in Accounting Education</i> (1 review)	2012
○ <i>Advances in Taxation</i> (1 review)	2020
○ <i>Accounting Research Journal</i> (2 reviews)	2019-2020

- **American Accounting Association (AAA):**

- Governmental & Nonprofit (GNP) Section	
○ Northeast Regional Coordinator	2018
○ GNP Newsletter Editor	2018-current

- **Reviewer for American Accounting Association (AAA):**

- Ad Hoc Reviewer for Paper Submissions:	
○ Governmental & Nonprofit Mid-Year Meeting	2008; 2012; 2017; 2018; 2020
○ Governmental & Nonprofit Section Annual Meeting	2014; 2017- 2019
○ Northeast Regional Mid-Year Meeting	2014; 2015; 2019
○ Accounting Information Systems Mid-Year Meeting	2014
○ Accounting, Behavior, & Organizations Section- Annual Meeting	2012
○ Midwest Regional Mid-Year Mtg (*special request)	2017

- **Discussant and/or Moderator for American Accounting Association (AAA):**

- Discussant:	
○ Governmental & Nonprofit Section Midyear Meeting	2020
○ Governmental & Nonprofit Section at Annual Meeting	2011; 2017; 2018
○ Accounting, Behavior, & Organizations Section-Annual Mtg.	2012
○ Financial Accounting & Reporting Section at Annual Meeting	2010
○ Moderator:	
-Northeast Regional Mid-Year Meeting	
-Governmental & Nonprofit Section at Annual Meeting	2016

- **Other:**

○ Teaching: Accounting and Finance Modules:	2003; 2006
International Association of Administrative Professionals (IAAP)	
Certified Exam Review Course, University of Tennessee at Chattanooga	

**AWARDS and/or FUNDING** (*excludes any contractual summer support*)

	<b>Year</b>
<ul style="list-style-type: none"> <li>• <b>University of New Hampshire</b></li> </ul>	
<ul style="list-style-type: none"> <li>- <i>University Level</i> <ul style="list-style-type: none"> <li>○ Graduate School, Summer Research Fellowship</li> </ul> </li> </ul>	2016
<ul style="list-style-type: none"> <li>- <i>College of Business Level</i> <ul style="list-style-type: none"> <li>○ Paul College (Tenure-Track) Excellence in Teaching Award</li> <li>○ Intellectual Contributions Committee Grant-Research Excellence</li> <li>○ Financial Policy Center Research Grant</li> </ul> </li> </ul>	2020 2017 2016 & 2018
<ul style="list-style-type: none"> <li>- <i>Department of Accounting &amp; Finance Level</i> <ul style="list-style-type: none"> <li>○ Funding: to pay participants for experimental research project related to "Employee Contract Choice Behavior"</li> <li>○ Funding: Usage of Thomson Reuters Database-Municipal Bond Issues</li> <li>○ Master of Science in Accounting (MSA) Program- Alan Freedman Award &amp; Prize for Outstanding Teaching--- voted by students</li> </ul> </li> </ul>	2016 2016 2016 & 2020
<ul style="list-style-type: none"> <li>• <b>Georgia State University</b></li> </ul>	2014
<ul style="list-style-type: none"> <li>- J. Mack Robinson College of Business- School of Accountancy <ul style="list-style-type: none"> <li>○ Grant funding to pay participants for research project "Incorporating Excel Functional Skills in an Accounting Curriculum to Better Prepare Students for Careers in Public Accounting" Ramachandran, U. &amp; L. Ragland</li> </ul> </li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Other</b></li> </ul>	
<ul style="list-style-type: none"> <li>- Institute of Managerial Accountants (IMA) Research Foundation <ul style="list-style-type: none"> <li>○ Award for the research project "Affect &amp; Effort Under Bonus, Penalty &amp; Hybrid Incentive Contracts" Authors: Ragland, L. Kersting &amp; N. Stuart</li> </ul> </li> </ul>	2013
<ul style="list-style-type: none"> <li>- Best Workshop Paper Award <ul style="list-style-type: none"> <li>○ Ragland, L. and U. Ramachandran "Towards an Understanding of Excel Functional Skills Needed for Careers in Public Accounting" presented at <i>the 22nd Annual Research Workshop on Strategic and Emerging Technologies</i> held in conjunction with Annual Meeting of AAA in Anaheim, California. August 3, 2013.</li> </ul> </li> </ul>	2013
<ul style="list-style-type: none"> <li>• <b>University of South Florida</b></li> </ul>	
<ul style="list-style-type: none"> <li>○ Gaiennie Dissertation Research Grant</li> <li>○ Henry Efebera Memorial Scholarship</li> </ul>	2011 2010



## PROFESSIONAL MEMBERSHIPS

	<b>Year</b>
• American Accounting Association (AAA)	2008-Current
○ Financial Accounting and Reporting Section	
○ Government and Nonprofit Section	
• Government Finance Officers Association	2018-Current
• National Federation of Municipal Analysts	2018-Current

## PROFESSIONAL CONFERENCES ATTENDED

• Annual Meeting of American Accounting Association (AAA)	
○ San Diego, California	2017
○ New York, New York	2009 & 2016
○ Chicago, Illinois	2015
○ Washington D.C.	2012 & 2018
○ Denver, Colorado	2011
○ San Francisco, California	2010
• Northeast Region of American Accounting Association (AAA)	
○ Midyear Meeting (Boston, MA)	2016
• New England Behavioral Accounting Research Colloquium (NEBARC)	
○ Boston College (Boston, MA)	2016
○ Bentley University (Boston, MA)	2014
○ Northeastern University (Boston, MA)	2014
• Governmental & Nonprofit Accounting Section of AAA	
○ Midyear Meeting (Houston, Tx)	2020
○ Midyear Meeting (Norwalk, Conn.)	2019
○ Midyear Meeting (Providence, RI)	2018
○ Midyear Meeting (Norwalk, Conn.)	2014
• Southeast Summer Accounting Research Conference	
○ Georgia State University (Atlanta, Georgia)	2013
○ Emory University (Atlanta, Georgia)	2012
○ Georgia Tech University (Atlanta, Georgia)	2011
• Financial Accounting Section of American Accounting Association (AAA)	
○ Midyear Meeting (Tampa, Florida)	2011

### **PROFESSIONAL CONFERENCES ATTENDED, continued**

	<b>Year</b>
• Managerial Accounting Section of AAA	
○ Midyear Meeting (Atlanta, Georgia)	2011
• AIS Educators' Association	
○ Annual Conference (Ft. Collins, Colorado)	2008

### **PROFESSIONAL EXPERIENCE**

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• Fiscal Director State of Tennessee Government Component Unit- Southeast Community Services Agency Chattanooga, TN	1994-1996
• Fiscal Specialist State of Tennessee Government Component Unit-Southeast Community Services Agency Chattanooga, TN	1993-1994
• Financial/Cost Accountant St. John's Manufacturing Company Cleveland, TN	1992