

LINDA RAGLAND, Ph.D.

Associate Professor of Accounting

Paul College of Business & Economics, University of New Hampshire

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Office: (603) 862- 5286; Email: linda.ragland@unh.edu**ACADEMIC APPOINTMENTS**

	Year
• Associate Professor of Accounting - University of New Hampshire	2019 – present
- Director of the Master of Science in Accounting (MSA) Program	2020 – June 2023
• Assistant Professor of Accounting – University of New Hampshire	2013 – 2019
• Visiting Assistant Professor of Accounting – Georgia State University	2011-- 2013
• Accounting Instructor & Research Assistant – U. South Florida (<i>during Ph.D. Studies</i>)	2007 -- 2011
• Adjunct Accounting Instructor - University of Tennessee (Chattanooga)	2001 – 2007

EDUCATION

• 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

- 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 the Field of Accounting & Accounting Education

RESEARCH PUBLICATIONS

- Reck, J. and L. Ragland (2022). "Deferred Outflows of Resources and Deferred Inflows of Resources and Municipal Bond Borrowing Cost," **Journal of Accounting and Public Policy** 41 (4).
[research type: discovery / empirical archival]
- Bailey, C. and L. Ragland (2022). "Developing Students' Skill-Based Competencies: A Strategic Learning Approach," **The Accounting Educators' Journal** 32: pages 37-70.
[research type: pedagogical using longitudinal panel data]
- Ragland, L. and C. Plante (2021). "The Association between Board Composition, Board Governance and Charity Care Provided by Nonprofit Hospitals," **Journal of Governmental and Nonprofit Accounting** 10 (1) pages 50-85. *[research type: discovery / empirical archival]*
- Plante, C. and L. Ragland (2018). "Do Hospitals Earn Their Nonprofit Status?" **Journal of Public Budgeting, Accounting, and Financial Management** 30 (1): pages 88-104. *[research type: descriptive / archival data]*

RESEARCH PUBLICATIONS, *continued*

- 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. [*research type: discovery / empirical archival*].
- 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. [*research type: discovery / experimental*]
- Rackliffe - Ramachandran, U. and L. Ragland (2016) "Excel in the Accounting Curriculum: Perceptions from Accounting Professors," **Accounting Education** 25 (2): pages 139-166. [*research type: pedagogical / survey data*]
- 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. [*research type: pedagogical / survey data*]
- 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 type: pedagogical / archival data*]

RESEARCH PAPERS, *under journal review or in final stages before submission*

- Cha, Y., C. Plante, and L. Ragland. "Regulated Public Accessibility to Municipal Financial Reports and Bond Interest Cost" *under revise & resubmit at journal* [*research type: discovery / empirical archival*]
- Jamsheed, J. and L. Ragland "The Association between Community Gardens and Municipal Bond Interest Costs: A Study of New England States." *Preparing (in final stages) for journal submission* [*research type: discovery / empirical archival*]

RESEARCH PROJECTS, *in analyzing or data collection phase*

- "Investigating the Market Reaction to Components of Deferred Outflows and Deferred Inflows of Resources on Municipal Financial Statements" (Co-Author J. Reck). *In analyzing / writing phase*. [*research type: discovery / empirical archival*]
- "The Association between Reported Data Breaches and Nonprofit Healthcare Entities Donations and Grants" (Co-author S. Hossain at UNH). *In analyzing / writing phase* [*research type: discovery / empirical archival*]
- "The Association between Performance and Position Trend Measures on General Obligation Debt for Governmental Entities" *In analyzing / collecting more data phase*. [*research type: discovery / empirical archival*]
- "Infrastructure Projects and Charity Care Provided by Nonprofit Hospitals." *In analyzing / collecting more data phase*. [*research type: discovery / empirical archival*]

RESEARCH PROJECTS, *in analyzing or data collection phase, continued*

- "The Relationship between Student Loan Debt and Interest Costs on General Obligation Bonds for Colleges and Universities" *Collecting more data phase. [research type: discovery / empirical archival]*
- "Tax Abatement Disclosures and the Cost of Debt for Municipalities" (Co-author U. Rackliffe) *Collecting more data phase.*

RESEARCH PRESENTATIONS

- Jamsheed, J. and L. Ragland. "The Association between Community Gardens and Municipal Bond Interest Costs: A Study of New England States"
 - Presented by both authors at the *2023 Annual AAA Meeting*. Denver Colorado. Aug. 2023
- Reck, J. and L. Ragland "Investigating the Market Reaction to Components of Deferred Outflows and Deferred Inflows of Resources on Municipal Financial Statements"
 - Presented by L. Ragland at the *2023 Annual AAA Meeting*. Denver Colorado. Aug. 2023
 - To be presented at the *Association for Budgeting & Financial Management's 35th Annual Conference*. Denver, Colorado. October 26-28, 2023.
- Md. S. Hossain, and L. Ragland "The Association between Reported Data Breaches and Nonprofit Healthcare Entities Donations and Grants"
 - Presented by S. Hossain at the *2023 Annual AAA Meeting*. Denver Colorado. Aug. 2023.
- Cha, Y., C. Plante, and L. Ragland. "Regulated Public Accessibility to Municipal Financial Reports and Bond Interest Cost"
 - Presented (by C. Plante) at the *7th International Conference of Applied Research in Management, Economics and Accounting Conference*, Dublin, Ireland. July 2023.
 - Presented by L. Ragland at the *2022 Government and Nonprofit Midyear Sectional Meeting of AAA*. Washington, D.C., March 2022.
 - Presented by Y. Cha at the *2022 Annual Meeting of AAA*. Virtual August 2022.
 - Presented by Y. Cha at the *49th Annual Northeast Business & Economics Association Conference*. Portsmouth, NH. November 2022.
- Bailey, C. and L. Ragland. "Developing Accounting Students' Perceived Excel Competency Skills: A Closing the Loop Approach"
 - Presented by C. Bailey 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. Aug. 2018.
 - Presented by L. Ragland at the *2018 Government and Nonprofit Midyear Sectional Meeting of AAA*. Providence, Rhode Island. March 2018.

RESEARCH PRESENTATIONS, *continued*

- 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 2018.
 - Presented by L. Ragland at the *2017 Annual Meeting of AAA*. San Diego, Ca. Aug. 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, Ca. Aug. 2017.
 - Presented by C. Plante at the *27th European Conference on Operational Research* held at the University of Strathclyde, Scotland, United Kingdom. July, 2015.
 - Presented by C. Plante at the *2015 Annual Northeastern Regional Association of Assessing Officers (NRAAO) Conference* in Portsmouth, New Hampshire. May, 2015.
- 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. Jan. 2015.
- Ragland, L. and U. Ramachandran "Towards an Understanding of Excel Functional Skills Needed for Careers in Public Accounting"
 - Presented by U. Ramachandran - the *22nd Annual Research Workshop-Strategic & Emerging Technologies* held in conjunction w/ *2013 Annual AAA Meeting*. Anaheim, CA. Aug. 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 as invited (road) paper at six universities in 2012-2013.
 - Presented by L. Ragland at the *2012 Annual Mtg of AAA*. Washington, D.C. Aug. 2012.
 - Presented by L. Ragland at *School of Accountancy Workshop*. U. South Florida, Feb. 2011.
- 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. Aug. 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 2019.
 - Presented by N. Stuart at the *2018 Midwestern Regional Midyear Meeting of AAA*. Indianapolis, Indiana. Oct. 2018.
 - Presented by L. Ragland and L. Kersting at the *2011 Annual Meeting of AAA*. Denver, Colorado. Aug. 2011.
 - Presented by L. Ragland and L. Kersting at the *2011 Managerial Accounting Sectional Midyear Meeting of AAA*. Atlanta, Georgia. Jan. 2011.

RESEARCH PRESENTATIONS, *continued*

- Presented by N. Stuart at the 2010 *Midwestern Regional Midyear Meeting of AAA*. Oak Brooks, Illinois. Oct. 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, CO. June 2008.

TEACHING INTEREST/TOPICAL AREAS OF EXPERTISE

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

TEACHING

• University of New Hampshire, Department of Accounting and Finance	Year
<i>- Undergraduate Level</i>	
Intermediate Accounting 1 (22 sections)	2013 - 2023
Introduction to Financial Accounting (1 section/co-taught)	2013 – 2014
<i>- Graduate Level - MSA Program</i>	
Advanced Accounting (1 section)	2013 - 2012
Ethics and Nonprofit Accounting (5 sections)	2019 – 2023
Governmental & Nonprofit Accounting (10 sections)	2014 – 2023
<i>- Executive Education – UNH Consortium (Paul College)</i>	
▪ Finance for Operating Managers (1-part module)	Fall - 2021
▪ Understanding how CFOs think/how to make a Fin. Case (1-part module)	F2022 & F2023
▪ What Leaders Need to Know about Financing	S2023 & F2023
<i>- Student Advising/Mentoring</i>	
▪ Honors Student Advisor: Rep. for 18 students using Intermediate Accounting as designated honors course (3-2013; 2-2014; 1-2015; 5- 2016; 3-2017; 3- 2018; 1- 2020)	2013- 2020
▪ Internship Sponsor/Advisor: Sponsor for 12 accounting students (2-2016; 7- 2017; 3- 2018)	2016 - 2018
▪ Independent Study: Instructor rep. for 2 students (1-2016; 1-2017)	2016 - 2017
▪ Thesis Advisor- Honors Program (Accounting), rep. for 9 students (1-S2014; 1-S2017; 2- S2018; 2-S2019; 2-F2019; 1- S2021)	2014, 2017- 2021
▪ Paul Scholars Program - Discussion Circle, Faculty Facilitator, 9 students (5- S2021; 4- S2022; 9-S2023)	2021 - 2023
• Georgia State University, School of Accountancy	
<i>- Undergraduate Level</i>	
Intermediate Accounting I (15 sections)	2011 - 2013

TEACHING, *continued***Year**

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- **University of South Florida, School of Accountancy**
 - *Undergraduate Level*
 - Intermediate Accounting I (2 sections) 2010
 - Principles of Managerial Accounting (2 sections) 2008 - 2009

 - **University of Tennessee at Chattanooga, School of Accountancy**
 - *Undergraduate Level*
 - Principles of Financial Accounting 2001 -2007
 - Principles of Managerial Accounting 2001 –2007
 - *Graduate level--MBA Program*
 - Foundations in Accounting 2003

MSA DIRECTOR, *major functions/initiatives*

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- Chair, MSA Advisory Board (w/ Big-4 & Regional Accounting Firms) 2020 – June 2023
 - Chair, Proposal Committee
 - Hybrid Option 2020 - 2021
 - Online Option 2021 - 2022
 - Financial Leadership Initiative 2021 - 2023
 - Chair, MSA Admissions Committee 2020 - 2023
 - Member, NHSCPAs - Financial Careers Committee 2020 - 2023
 - Event Leader, MSA Student Orientation 2020 - 2022
 - Co-editor, Annual MSA Student Handbook 2020 - 2022
 - Editor, Newsletter (semi-annual) for MSA Faculty 2020 - 2023
 - Liaison w/ MSA faculty - Assurance of Learning and Student Exit Surveys 2020 - 2023
 - Other: numerous engagement activities w/ accounting firms, industry leaders, students 2020 - 2023

UNIVERSITY SERVICE

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- **University of New Hampshire:**
 - *University Level*
 - Faculty Development & Faculty Scholarship Committee 2014 – 2017
 - Committee Member (*College of Business Rep. w/ 3-year term*)
 - *College of Business Level*
 - College Promotion and Tenure (P&T) Committee (*2-year term*) 2021 - 2023
 - A Major Service Task in 2021-22 (reviewer on 11 of 15 cases)
 - A Major Service Task in 2022-23 (reviewer on 5 of 5 cases)
 - Undergraduate Curriculum Committee (*Chair, Fall 2019*) 2015 - 2019
 - A Major Service Task. Examples of Projects include:
 - Paul Assessment Core Knowledge Test (PACK) 2015 – 2018

UNIVERSITY SERVICE, *continued*

	Year
▪ UG Course Approval Process – Rubric Checklist	2018 – 2019
▪ Business & Practice (BIPs)	2017 – 2019
▪ Liaison w/ ACFI Depart. - Assurance of Learning (AOL)	2015 – 2019
○ Paul Student Scholarship/Student Excellence Committee, Chair	2018 – 2022
- Example of Major Tasks	
▪ Student Award-Selection Process (50+ Scholarships w/ various # of awards each)	
▪ Scholarship Celebration Event	
▪ Student Excellence Award – Nomination Team	
○ Internship Opportunity Fund - Faculty Reviewer	2016 – 2018
○ Graduate Program Office - Graduate Advisor Hiring Committee	Spring 2021
○ Paul Honors Program	
▪ Accounting Representative - Honors Student Workshop on Thesis	2019 – present
- <i>Department of Accounting & Finance Level</i>	
○ Accounting Faculty Recruitment Committee Member	2015, 2017, 2018
○ Department - Promotion & Tenure Committee (1 case in 2019; 1 in 2022)	2019 & 2022
○ Department - 3 rd Year Review (tenure track faculty member - 1 case)	2023
○ Virginia Dee Professorship Selection Committee	2019
○ PCAOB, Student Nomination Committee (Accounting)	Spring 2021 & 2022
○ Audit/Tax Track Develop. Proposal Committee (MSA)	2014 - 2015
• Started Ad-hoc mentoring sessions (throughout fall & spring semesters) w/ new accounting faculty “ <i>Colleagues on College Campus Getting Coffee</i> ”	2019 – 2021
• Georgia State University:	
▪ <i>Department of Accounting Level-</i> Course Coordinator, Intermediate Acctg I	2011-2013

PROFESSIONAL SERVICE

- **Reviewer for Accounting Journals:**
 - Ad Hoc Reviewer for Accounting Journals
 - *Accounting Horizons* (4 reviews) 2018 – 2020
 - *J. of Governmental & Nonprofit Accounting* (5 reviews) 2014; 2022-2023
 - *J. of Public Budgeting, Accounting, & Financial Management* (6 reviews) 2019; 2021-2022
 - *Current Issues in Auditing* (4 reviews) 2017 – 2018
 - *J. of International Accounting Research* (2 reviews) 2017
 - *J. of Forensic Accounting Research* (1 review) 2022
 - *Accounting Education* (7 reviews) 2020 – 2022
 - *Accounting Education, an International Journal* (5 reviews) 2014 – 2016
 - *Issues in Accounting Education* (1 review) 2012
 - *Advances in Taxation* (1 review) 2020
 - *Accounting Research Journal* (2 reviews) 2019 – 2020
 - *Accounting Historians Journal* (1 review) 2022

PROFESSIONAL SERVICE, *continued***Year**

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- **American Accounting Association (AAA):**
 - Government & Nonprofit (GNP) Section
 - Treasury and Secretary F2023- S2024
 - Annual Meeting Coordinator (*A Major Svc Engagement*) F2022- S2023
 - Midyear Meeting Coordinator (*A Major Service Engagement*) F2021-S2022
 - Example of Major Tasks for both Annual (and Midyear) Meeting
 - Assess submitted conference papers & assigning reviewers
 - Evaluation of papers for acceptance & organizing sessions
 - Assigning discussants & moderators for concurrent sessions
 - Chair of Best Paper Award Committee (for Midyear Meeting)
 - GNP Newsletter Editor 2018-2021
 - GNP Best Paper Award Committee (for Annual Meeting) 2022
 - Notable & Distinguished Contributions to Accounting Literature Award Screening Committee [Chair in 2022-23] – this was a Major Service Engagement 2021 - 2023
 - **Reviewer for American Accounting Association (AAA):**
 - Ad Hoc Reviewer for Paper Submissions:
 - Governmental & Nonprofit Midyear Meeting 2008; 2012; 2017; 2018-2022
 - Governmental & Nonprofit Section Annual Meeting 2014; 2017-2020; 2023
 - Northeast Regional Midyear Meeting 2014; 2015; 2019
 - Accounting Information Systems Midyear Meeting 2014
 - Accounting, Behavior, & Org. Section Annual Meeting 2012
 - Midwest Regional Midyear Meeting 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 Midyear Meeting 2016
 - Governmental & Nonprofit Section at Annual Meeting 2016; 2023
 - **Other:** 2003; 2006
 - Teaching: Accounting and Finance Modules: International Association of Administrative Professionals (IAAP) Certified Exam Review Course, University of Tennessee (at Chattanooga)

AWARDS and/or FUNDING <i>(excludes listing of any contractual summer support & RA/GA support)</i>	Year
• University of New Hampshire	
▪ <i>University Level</i>	
○ Graduate School, Summer Research Fellowship	2016
- <i>College Level</i>	
○ Paul College (Tenure-Track) Excellence in Teaching Award	2020
○ Paul College Summer Research Excellence Award	2017 & 2022
○ Financial Policy Center Research Grant	2016 & 2018
- <i>Department Level</i>	
○ Funding to pay participants for experimental research project " <i>Employee Contract Choice Behavior</i> "	2016
○ Funding (supplemental to Paul Research Award) subscription to Thomson Reuters TM3 Data	2017 & 2022
○ Master of Science in Accounting (MSA) Program- Alan Freedman Prize for Outstanding Teaching--- voted by students	2016 & 2020
• Georgia State University	
- J. Mack Robinson College of Business- School of Accountancy	
○ Funding - to pay participants- research project " <i>Incorporating Excel Functional Skills in an Accounting Curriculum to Better Prepare Students for Careers in Public Accounting</i> " Ramachandran, U. & L. Ragland	
• Other	
- Institute of Managerial Accountants (IMA) Research Foundation	2013
○ Award - for research project " <i>Affect & Effort Under Bonus, Penalty & Hybrid Incentive Contracts</i> " Authors: Ragland, L. Kersting & N. Stuart	
- Best Workshop Paper Award	
○ Award - Ragland, L. & U. Ramachandran " <i>Towards an Understanding of Excel Functional Skills Needed for Careers in Public Accounting</i> " presented at the 22nd Annual Research Workshop on Strategic and Emerging Technologies held in conjunction with Annual Meeting of AAA in Anaheim, California. August 3, 2013.	2013
• University of South Florida	
- Gaiennie Dissertation Research Grant	2011
- Henry Efebera Memorial Scholarship	2010

PROFESSIONAL MEMBERSHIPS

	Year
• American Accounting Association (AAA)	2008-present
- Governmental and Nonprofit Section	
- Financial Accounting and Reporting Section	
• Government Finance Officers Association	
• National Federation of Municipal Analysts	2018-2020

PROFESSIONAL CONFERENCES ATTENDED

• Annual Meeting of American Accounting Association (AAA)	
- Denver, Colorado	2023
- Virtual (Zoom)	2021
- 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
• Governmental & Nonprofit Accounting Section of AAA	
- Midyear Meeting (Washington, D.C.)	2022
- Midyear Meeting (Virtual, due to COVID-19)	2021
- 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
• Managerial Accounting Section of AAA	
- Midyear Meeting (Atlanta, Georgia)	2010
• AIS Educators' Association	
- Annual Conference (Ft. Collins, Colorado)	2008

PROFESSIONAL & CONTINUED EDUCATION**Year**

-
- Pathway to Full Workshop - University of New Hampshire (*3 Part Program*) Fall 2021
 - Advancing Academic Leaders - University of New Hampshire (*4 Part Program*) 2020 - 2021
 - Faculty Instructional Technology Summer Institute (FITSI) - UNH Summer 2018

PROFESSIONAL EXPERIENCE

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