

Accounting Faculty

Higher Education Instruction ■ Research ■ Academic Service

Faculty member with 20+ years' experience teaching university courses in accounting, finance, and taxation. Utilize extensive prior professional experience to introduce practical examples that promote learning among students. Educational expertise spans in-person and online instruction, curriculum development, and textbook editing, along with ongoing academic research focused within behavioral accounting, fraud, decision-aids, accounting education, managerial accounting and risk assessment.

Education & Certifications

Doctor of Business Administration ■ Concentration: Accounting ■ UNIVERSITY OF FLORIDA ■ 2021

- **Dissertation Topic:** *The Effects of Information on Tax Evasion: A Behavioral Accounting Experiment*
 - Dissertation Committee: Co-Chairs Dr. Joyce Bono and Dr. Stephen Asare

Master of Science ■ Concentration: Taxation ■ ROBERT MORRIS UNIVERSITY ■ 2007

Master of Business Administration ■ Concentration: Finance ■ ROBERT MORRIS UNIVERSITY ■ 2003

Bachelor of Arts: Economics ■ Bachelor of Science: Business ■ UNIVERSITY OF PITTSBURGH ■ 2000

Certified Managerial Accountant ■ 2019 Certified Fraud Examiner ■ 2021

Teaching Experience

Assistant Professor of Accounting, School of Accountancy ■ AUBURN UNIVERSITY AT MONTGOMERY, AL 2022–Present
Auburn University at Montgomery's School of Accountancy is the only AACSB – International separately accredited accounting program in Montgomery and the River Region

Teaching Assignments: Financial Accounting, Managerial Accounting, Intermediate Accounting III, Managerial Applications of Accounting Information (Graduate - MBA), Taxation of Business Entities (Graduate – MAcc)

Senior Lecturer of Accounting, Hammack School of Business ■ OGLETHORPE UNIVERSITY, Atlanta, GA 2021-2022
Private, liberal arts university in Georgia offering Accounting Degrees for undergraduates.

Teaching Assignments: Financial Accounting, Auditing, Cost and Managerial Accounting, Investments, Advanced Accounting

Part-Time Faculty, FORVIS Accountancy Program ■ WESTERN CAROLINA UNIVERSITY, CULLOWHEE, NC 2021-2022
Western North Carolina's regional comprehensive university dedicated to academic excellence, affordability, and access.

Teaching Assignments: Financial Accounting, Accounting Information Systems, Professionalism in Accounting, Advanced Individual Taxation (Graduate – MAcc)

Part-Time Faculty, School of Accountancy ■ KENNESAW STATE UNIVERSITY, Kennesaw, GA 2021-2022
Public research university in Georgia offering undergraduate, graduate, and doctoral degrees.

Teaching Assignments: Principles of Accounting I (Financial) and II (Managerial)

Part-Time Faculty, School of Business ■ INDIANA UNIVERSITY EAST, RICHMOND, IN 2021-2022
Indiana University East is a premiere four-year and masters' public institution servicing eastern Indiana and western Ohio.

Teaching Assignments: Auditing and Assurance Services, Accounting Information Systems

Part-Time Faculty, School of Business and Technology ▪ EMPORIA STATE UNIVERSITY, EMPORIA, KS 2021–2022
Emporia State University offers undergraduate and graduate degrees that prepare students to begin or advance their careers.
Teaching Assignments: Managerial Accounting, Auditing

Course Instructor, Accounting ▪ WESTERN GOVERNORS UNIVERSITY COLLEGE OF BUSINESS, Salt Lake City, UT 2019–2021
Online, nonprofit accredited via Northwest Commission on College & Universities, Accreditation Council for Business Schools & Programs.
Teaching Assignments: Principles of Accounting, Principles of Financial and Managerial Accounting, Financial Accounting

Faculty Instructor ▪ UNIVERSITY OF GEORGIA CENTER FOR CONTINUING EDUCATION, Lawrenceville, GA 2019–2020
Providing innovative lifelong learning opportunities through continuing education programs.
Teaching Assignments: Certified Managerial Accounting (Parts I & II) Preparation Courses (Online due to COVID)

Accounting Instructor ▪ GEORGIA PIEDMONT TECHNICAL COLLEGE, Clarkston, GA 2013–2020
Technical college providing education to prepare students for 120+ different occupations.

Teaching Assignments in Business Information Systems Division: Financial Accounting, Managerial Accounting, Individual Tax Accounting, Business Tax Accounting, Legal Environment of Business (i.e. Business Law), Principles of Fraud Examination, Peachtree (Sage)/QuickBooks in Computerized Accounting, Payroll Accounting, Personal Finance, Accounting Ethics (Online, Traditional & Hybrid)

- **Developed new accounting elective courses approved by college.** Designed curriculum for Principles of Fraud Examination, Legal Environment of Business; identified appropriate learning outcomes, standardized course path.

Faculty Instructor, Accounting and Taxation Department ▪ ROBERT MORRIS UNIVERSITY, Moon Township, PA 2011–2013
Private university with 5K students, offering 60 bachelor's degree programs and 35 master's and doctoral programs.
Teaching Assignments: Principles of Accounting, Financial Accounting, Managerial Accounting

Faculty, Accounting and Business Department ▪ COMMUNITY COLLEGE OF ALLEGHENY COUNTY, Pittsburgh, PA 2004–2013
Public community college offering 150 programs, as well as community and continuing education and workforce training.
Teaching Assignments: Management, Finance, Marketing, Financial Accounting, Individual Taxation, Business Law, Small Business Management, Economics

Research

Submitted papers (peer reviewed):

Hermanson, D., Lyle, W., Obermire, K. "The Long-Term Effects of Occupational Fraud on Perpetrators" submitted to the Journal of Forensic and Investigative Accounting (JFIA), January 2024 (**accepted** – September 2024)

Lyle, W., Amirkhani, K., Simmons, V., Street, D. "Contemplating a Doctorate in Accounting? A Comparative Analysis of Traditional and Nontraditional Programs" submitted to The CPA Journal (submitted - October 2024)

Work in Process (peer reviewed):

"Characteristics of Professionals in the Fields of Accounting, Finance, Marketing, and Sales" Co-author – Dr. Myles Swann of Coastal Carolina University

- Data collection complete – Manuscript to be submitted (Management Accounting Research target)
- Submission November 2024 (BRIA)

"An Examination of the Effects of Tax Software and How Perceptions of Fairness Influence Reporting Behavior of Participants"

- Data collection complete – Manuscript to be submitted (Taxation Journal Research target)
- Expected submission 2024 (third quarter)

“Teaching Case: The Case of the Crooked Business Manager” Co-author – Dr. Carl Gabrini of Dalton State University

- Manuscript to be submitted (target TBD)
- Expected submission 2024 (third quarter)

Published papers (editorially reviewed):

Lyle, W. “The 2015 FIFA Scandal Revisited: Applicability as a Case Study in World of Academia”, The Fraud Examiner (Association of Certified Fraud Examiners). January 2023.

https://www.acfe.com/fraud-resources/fraud-examiner-archives/fraud-examiner-article?s=January-2023-FIFA-Scandal&mkt_tok=NDEwLUhZTC01NzkAAAGJZEL07JEHOzjp7Rw5mnRkKw53kR1L9IUC1qu0DZbTs9lw3APLXS-OvADdl7Y-X08Y1Q0EFE-l44jrgwsWstdgmK3ttWTMUr0OrP_-o-3J9Keu4IqTmT1vngQ

Academic Presentations

Refereed Conference Presentations:

2024: Lyle, W., Swann, M. “Characteristics of Professionals in the Fields of Accounting, Finance, Marketing, and Sales.” AMTP, accepted January 2024 (presenting March 2024)

2024: Lyle, W., Gabrini, C. “Teaching Case: The Case of the Crooked Business Manager.” Georgia Gwinnett College Teaching, Learning and Research Symposium, January 2024

2023: Lyle, W. “Audit Protection in the Context of Tax Reporting.” Georgia Gwinnett College Teaching, Learning, and Research Symposium, January 2023

Invited Conference Presentations and Events:

2021: Behavioral Accounting Research – Who, What and Why? (Georgia Association of Accounting Educators)

2019: Teaching Methodologies ▪ Best Practices in Financial Accounting and QuickBooks Online (Interactive College of Technology)

2018: Who is an Entrepreneur? (UF Entrepreneurship Seminar)

2016: Accountability within the Accounting Classroom ▪ A Manager’s View of Managerial Accounting (TACTYC)

2015: Teaching Managerial Accounting Effectively ▪ Teaching Accounting in Today’s Classroom (TACTYC)

Service and Involvement

Auburn University at Montgomery – Undergraduate Curriculum Committee (College of Business)

Auburn University at Montgomery – Discipline Advisory Committee (College of Business)

Auburn University at Montgomery – Calendar, Scheduling, and Registration Committee (University Committee)

Auburn University at Montgomery – Honors Committee (University Committee)

Auburn University at Montgomery – Faculty Advisor Accounting Club (School of Accountancy)

American Accounting Association

- Chair of the Publications Committee for the Accounting Behavior and Organizations section of the American Accounting Association (three-year term) 2023 - 2026
- Sections: Accounting Behavior and Organizations, American Taxation Association, Forensic and Investigative Accounting, Teaching, Learning and Curriculum

Association of Certified Fraud Examiners
Georgia Association of Accounting Educators
Institute of Managerial Accountants

Prior Service:

Auburn University at Montgomery – Faculty Development Committee (College of Business) 2022 - 2023
Scholarship Committee Member ■ Teachers of Accounting at Two-Year Colleges ■ 2015–2020
Co-Founder and Faculty Advisor ■ Georgia Piedmont Technical College Accounting Club ■ 2015–2019

Academic Reviewer:

2024: Academic Article Reviewer (peer review): Manuscript related to *Case Study on non-profit fraud* (limited disclosure for blind-peer review) with the Journal of Forensic and Investigative Accounting (JFIA),

2024: Academic Article Reviewer (peer review): Manuscript related to *VITA Program relevance* (limited disclosure for blind-peer review) with the Accounting Educators Journal

2024: Conference Reviewer (peer review): *Using Lessons from History to Enhance Student Engagement* (Georgia Gwinnett College Teaching, Learning, and Research Symposium)

2023: Conference Reviewer (peer review): *Employer Skills Expectations for Accounting Students* (Georgia Gwinnett College Teaching, Learning, and Research Symposium)

2023: Conference Reviewer (peer review): *Audit Partners' Input and Engagement Performance Quality in Small Audit Firms: Evidence from PCAOB Inspections* (Georgia Gwinnett College Teaching, Learning, and Research Symposium, January 2023)

2020: Academic Paper Discussant (peer review): Conducted thorough review of *President Trump's Tweets and Investor Attention* (American Accounting Association)

Recognition

Excellence in Teaching Award – Finalist, Auburn University at Montgomery (AUM), 2023 - 2024
College of Business Excellence in Teaching – Selected by College of Business (AUM) Scholarship and Honors Committee

Faculty and Staff Appreciation - Selection, Auburn University at Montgomery (AUM), February 2024
Softball Faculty and Staff Appreciation Game (AUM)

Rick Perkins Award - Nominee, GEORGIA PIEDMONT TECHNICAL COLLEGE, 2019
Instructor of the Year Award for Technical College System of Georgia

Curriculum Design

Consultant ▪ FLORIDA INTERNATIONAL UNIVERSITY (NATIONAL ACADEMY FOUNDATION)

2021–2022

- **Redesigned curriculum for public-private partnership grant.** Reviewed existing Principles of Accounting/Applied Finance / Principles of Finance courses, audited deliverables, modified and delivered updated curriculum as well as lesson plans, student projects/assignments, and proprietary material.

Professional Experience

Freelance Independent Contractor ▪ WILLIAM LYLE CONSULTING, Atlanta, GA

2014–2019

- Reconfigured secondary education institution's accounting system to promote expansion.
- Implemented new system to enable creation of new school out of state, increase capability to accurately assess financial transactions.
- Prepare monthly and annual financial statements
- Complete monthly bank reconciliations
- Ensure proper payment of invoices related to accounts payable
- Post monthly expense/revenue accounting entries
- Assisted Chief Operating Officer with requirements related to annual audit (completed by external auditors)
- Maintain monthly cash flow updates
- Review financials submitted for grant applications, as requested
- Maintain payroll records within the accounting system
- Complete annual budget (as requested)
- W-2 preparation and aided associated on submittals within State and Federal Guidelines
- Assist Management in operational changes to improve financial reporting

Assistant Vice President ▪ PARKVALE BANK, Monroeville, PA

2005–2010

Previously held roles as Commercial Loan Officer & Asset Management Specialist

- **Achieved \$20M in savings during financial crisis by handling distressed assets.** Determined bank's strategic options and completed remediation, recommending action to Asset Management Committee on purchased loan portfolio.

Assistant Vice President / Business Development Officer ▪ Progressive Bank N.A., Wheeling, WV

2004–2005