

**MILLER COLLEGE OF BUSINESS**  
**VITA – AACSB**  
**September 1, 2019 – August 31, 2024**

**PROFESSIONAL BACKGROUND**

*Name:* Tiffany Nanny

*Rank:* Associate Professor

*Involvement:* Participating

*Qualification:* Scholarly Academic

*Brief Description for Basis of Qualification:* SA because of at least 3 peer-reviewed journal publications in last 5 years.

*Office Address:* WB 345

*Area of Academic Discipline Specialization:* Accounting

**Degrees**

Ph.D. Degree:

Name of Degree: Ph.D.

Year Conferred: 2016

Degree-Granting Institution: University of Nebraska

Principal Academic Units:

Major Fields of Study: Business

Minor Field of Study:

Dissertation Title: Voluntary Internal Control Weakness Disclosures in Initial Public Offerings: Determinants and Subsequent Financial Reporting Quality

MBA Degree:

Name of Degree: MBA

Year Conferred: 2004

Degree-Granting Institution: Ball State University

Principal Academic Units:

Major Fields of Study:

Minor Field of Study:

Dissertation Title:

BA Degree:

Name of Degree: BA

Year Conferred: 2003

Degree-Granting Institution: Ball State University

Principal Academic Units:

Major Fields of Study: Accounting

Minor Field of Study:

Dissertation Title:

## SCHOLARLY ACTIVITIES

### Refereed Journal Articles

1. Westfall, T., Singh, A. (2023). SPAC Transactions: Risk of Goodwill Impairments Post de-SPAC. *CPA Today, Tier 4. Tier 4*/Basic or Discovery Scholarship, Goal 8 - Decent Work and Economic Growth
2. Westfall, T., Myring, M. (2022). Are Voluntary Internal Control Weakness Disclosures in Initial Public Offerings Associated with Managerial Ability and Subsequent Financial Reporting Quality? *Advances in Accounting, Tier 1. Tier 1*/Basic or Discovery Scholarship, Goal 8 - Decent Work and Economic Growth
3. Westfall, T., Crabtree, A. (2022). Does Misery Impact Corporate Risk-return Relationships? *Accounting and Finance Research, Tier 3. Tier 3*/Basic or Discovery Scholarship, Goal 8 - Decent Work and Economic Growth
4. Westfall, T., Myring, M., Barniv, R. (2022). Does IFRS Experience Improve Analyst Performance? *Journal of International Accounting, Auditing, and Taxation, Tier 3. Tier 3*/Basic or Discovery Scholarship, Goal 8 - Decent Work and Economic Growth
5. Royer, D.W., Brasel, K.R., Moudy, A., Westfall, T. (2022). Are You Career Ready? Competencies to Succeed in Public Accounting. *Today's CPA, Tier 4*, 18-23. <https://www.tx.cpa/resources/txcpa-magazine/march-april-2022/2022/02/24/are-you-career-ready> **Tier 4**/Basic or Discovery Scholarship, Goal 4 - Quality Education

### Newspaper Article

1. Westfall, T. (2023). Companies That Went Public via SPACs Log Billions of Dollars in Goodwill Write-Downs. *Wall Street Journal*. Wall Street Journal. <https://www.wsj.com/articles/companies-that-went-public-via-spacs-log-billions-of-dollars-in-goodwill-write-downs-9d2a9271> /Basic or Discovery Scholarship

### Work-in-Progress

#### *Working Paper*

1. Nanny, T., Royer, D.W., McAtee, O.S. *Personal Finance for Fiscal Wellness, Financial Capability, and Learning*.

### Presentations at Conferences

1. Singh, A. (Presenter), Westfall, T., AAA Spark Meeting, "SPACs: An Examination of Acquisition Timeliness and Subsequent Performance," AAA, Online. (June 2023).

## Basic or Discovery Scholarship

2. Royer, D. W. (Author), McAtee, O. S. (Author), Westfall, T. J. (Author), Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections, "Connecting Financial Literacy and Financial Capability in a Large Lecture Course," American Accounting Association, San Antonio, Tx. (October 28, 2022). Teaching and Learning Scholarship
3. Royer, D. W. (Author), McAtee, O. s. (Author), Westfall, T. J. (Author), 2022 Midwest Regional Meeting, "Learning Strategies, Classroom Activities, and Prior Learning in a Large Lecture Financial Literacy Course," American Accounting Association, St. Louis, Mo. (September 29, 2022). Teaching and Learning Scholarship
4. Stanfield, J. W. (Presenter), Angelo, B. (Author), Brasel, K. (Author), Westfall, T. (Author), Accounting Workshop Series, "Who are we missing? An empirical investigation of institution and program factors on graduate attempts on the CPA exam," Paul W. Parkison Department of Accounting. (November 19, 2021). Basic or Discovery Scholarship
5. Stanfield, J. (Author), Angelo, B. (Author), Brasel, K. R., Nanny, T., 2021 Teaching, Learning, and Curriculum Section Midyear Colloquium, "Who are we missing? An empirical investigation of institution and program factors on graduates' likelihood to sit for the CPA Exam," American Accounting Association, Virtual. (October 30, 2021). Basic or Discovery Scholarship
6. Angelo, B., Stanfield, J. W., Brasel, K. R., Nanny, T., AAA Teaching, Learning, and Curriculum Section Midyear, "Who are we missing? An empirical investigation of institution and program factors on graduates' likelihood to sit for the CPA Exam," American Accounting Association, San Antonio, Texas. (October 30, 2021). Basic or Discovery Scholarship
7. Westfall, T. (Discussant), Hawaii Accounting Research Conference, "Auditor Skepticism and Client Ill Will," University of Hawaii, Hilo, HI. (January 4, 2020). Basic or Discovery Scholarship
8. Westfall, T. (Presenter), Hawaii Accounting Research Conference, "Familiarity Bias and the Propensity to Issue Going Concern Opinions," University of Hawaii, Hilo, HI. (January 4, 2020). Basic or Discovery Scholarship

## Grants

### *External*

1. Proposal Number:  
Title: Assessing Financial Literacy Learning and Capability in a Large Lecture

Classroom  
Agency: Financial Center First Credit Union/Ball State Financial  
Amount: \$ 5,000.00  
Date submitted: October, 2021  
Status: Active  
Starting and ending date: January 2021 - Present  
Principal investigator: Royer, Dan Wade  
Co-principal investigator(s): Westfall, Tiffany, McAtee, Olga  
Competitive vs. non-competitive: Competitive  
Responded to: Invitation to submit

### **Conferences and Meetings Attended**

1. AAA Audit Midyear, AAA. (January 2024 - January 2024). / Basic or Discovery Scholarship
2. AAA AIS/SET/International Meeting, AAA. (January 2023 - January 2023).
3. AAA Audit Midyear Conference, AAA. (January 2020 - January 2020).
4. Hawaii Accounting Research Conference, University of Hawaii. (January 2020 - January 2020).

### **Business and Other Professional Experience**

1. Professional, Managerial Auditing Journal, Reviewer/referee. (January 2022 - Present).
2. Professional, Journal of Accounting and Public Policy, Reviewer/referee. (January 2020 - Present).
3. Professional, Auditing: A Journal of Practice and Theory, Reviewer/referee. (October 2019 - Present).
4. Professional, Auditing: A Journal of Practice and Theory, Reviewer/referee. (January 2019 - Present).
5. Professional, Hawaii Accounting Research Conference, Reviewer/referee. (October 2018 - Present).
6. Professional, Hawaii Accounting Research Conference, Reviewer/referee. (August 2018 - Present).
7. Professional, Accounting and the Public Interest Journal, Reviewer/referee. (December 2017 - Present).

8. Professional, Big Brothers Big Sisters, Big Sister. (January 2017 - Present).
9. Professional, Accounting and the Public Interest Journal, Reviewer/referee. (January 2017 - Present).
10. Professional, American Accounting Association Auditing Section Meeting, Reviewer. (September 2016 - Present).
11. Professional, AAA Audit Section Meeting, Reviewer/referee. (August 2016 - Present).
12. Professional, American Accounting Association Annual Meeting, Reviewer/referee. (August 2016 - Present).
13. Professional, American Accounting Association Annual Meeting, Reviewer. (January 2016 - Present).

## **SERVICE ACTIVITIES**

### **Student Mentoring/Supervision**

1. Elijah Hudson, Honor's Thesis Advisor, Accounting, HONR 499, 3 credit hours, "Campaign Finance & Relation to FTX Bankruptcy," In-Process.
2. Macy Hollingsworth, Honor's Thesis Advisor, Accounting, HONR 499, 3 credit hours, "The Opportunities, Challenges, and Indirect Impacts of the COVID-19 Pandemic on CPA Firms," Completed. (December 2021).
3. John Thomas, Independent Study, Accounting, MBA 697, 3 credit hours, Completed. (May 2021).
4. Jordan Williams, Independent Study, Accounting, ACC 697, 3 credit hours, Completed. (December 2021).
5. Xiaoyu Xu, Independent Study, Accounting, ACC 697, 3 credit hours, Completed. (December 2021).
6. Amy Jennings, Honor's Thesis Advisor, Accounting, HONR 499, 3 credit hours, "Artificial Intelligence within Academia," Completed. (May 2020).
7. Demos Gelopulos, Independent Study, Accounting, 3 credit hours, Completed. (July 2020).
8. Xiangjun Meng, Independent Study, Accounting, ACC 697, 3 credit hours, Completed. (May 2020).

9. Kylie O'Shea, Independent Study, Accounting, ACC 697, 3 credit hours, Completed. (May 2020).
10. Kylie O'Shea, Honor's Thesis Advisor, Accounting, HONR499, 3 credit hours, In-Process. (May 2019).
11. Brian Peterson, Honor's Thesis Advisor, Accounting, 3 credit hours, "Ethical Subject Integration in University Accounting Programs," Completed. (December 2019).
12. Yuije Dong, Independent Study, Accounting, MBA 697, 3 credit hours, Completed. (July 2019).

### **University, College, Departmental Committees**

1. Department/program, Curriculum Committee, Committee Member. (August 2023 - Present).
2. Department/program, Promotion and Tenure Committee, Committee Member. (August 2023 - Present).
3. Department/program, Committee Member. (August 2022 - Present).
4. Department/program, CPA Exam Task Force, Committee Member. (November 2019 - Present).
5. Department/program, Accounting Club, Student organization advisor. (August 2019 - Present).
6. Department/program, Faculty Recruiting Committee, Committee Member. (August 2018 - Present).
7. Department/program, MCOB MBA Advisory Board, Advisory Board. (December 2017 - Present).
8. Department/program, Department of Accounting Leadership and Soft Skills Committee, Committee Member. (December 2016 - Present).
9. Department/program, Department of Accounting Undergraduate Curriculum Committee, Committee Member. (August 2016 - Present).
10. Department/program, Department of Accounting Graduate Curriculum Committee, Committee Member. (August 2016 - Present).
11. Department/program, Department of Accounting Recruiter Outreach Committee, Committee Member. (August 2016 - Present).

12. Department/program, Department of Accounting Undergraduate AOL Committee, Committee Member. (August 2016 - Present).
13. Department/program, Salary Committee, Committee Member. (August 2019 - August 2021).
14. Department/program, Accounting Honors Program, Committee Chair. (August 2017 - August 2021).
15. Department/program, Department of Accounting Research Workshop Committee, Committee Chair. (August 2016 - August 2021).
16. College, MCOB Graduate Curriculum Committee, Committee Member. (August 2019 - August 2020).
17. College, MCOB Executive Education Committee, Committee Member. (August 2018 - August 2020).
18. College, MCOB Strategic Planning Committee, Committee Member. (January 2018 - August 2020).

### **International Experience**

1. Professional, Auditing: A Journal of Practice and Theory, Reviewer/referee. (October 2019 - Present).

### **Other Professional and/or Academic Organization Activities**

1. Public/community, ecoRehab Board of Directors, Board of Directors. (January 2017 - Present).

### **Honors, Awards, and Recognitions**

1. Junior Faculty Excellence in Research Award, Miller College of Business (August 2022)

### **Summary of Intellectual Contributions – AACSB Report**

<b><u>Contribution Type</u></b>	<b><u>BDS</u></b>	<b><u>AIS</u></b>	<b><u>TLS</u></b>	<b><u>Total</u></b>
<i>Refereed Journal Articles (PRJ)</i>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<i>Books/Monographs</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<i>(Mono)</i>				
<i>Conference Proceedings in Scholarly Meetings (Proc)</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Presentations at Conferences</i>	<b>6</b>	<b>0</b>	<b>2</b>	<b>8</b>
<i>Professional Presentations (Pres)</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Grants</i>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
<i>Textbooks</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Conferences and Meetings attended</i>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>
<i>Professional Development and Participation</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Consulting</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>