

Eric D. Bostwick, Ph.D., CPA, CGMA

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Twenty-seven years of full-time higher education teaching and leadership experience as a collegial faculty member and collaborative administrator. Teaching focus in financial accounting, accounting theory, and data analytics with excellent teaching evaluations. Broad, active research agenda with interests in financial accounting, accounting theory, behavioral aspects of accounting, accounting history, analytics, and interdisciplinary/cross-disciplinary research. Extensive administrative experience with AACSB accreditation; assurance of learning; and curriculum management including updating programs, refining course sequences, and creating new courses in collaboration with colleagues and in response to stakeholder needs.

EDUCATION

Ph.D. in Accountancy, The University of Mississippi, 2003

Master of Accountancy, The University of West Florida, 1997

B.S. in Business - Accounting Concentration, Pensacola Christian College, 1995

ACADEMIC EXPERIENCE

The University of West Florida, 2010-present

Professor of Accounting, 2020-present

Interim Dean of the College of Business, June 2019 - January 2020

Associate Dean of the College of Business, January 2016- July 2020

Associate Professor of Accounting (tenured), 2015-2020

Assistant Professor of Accounting, 2011-2015

Visiting Assistant Professor of Accounting, 2010-2011

Pensacola Christian College, 1995-2010

Dean of Business, 2006-2010

Assistant to the Dean of Business, 2005-2006

Chair of Accounting and Business Administration, 2001-2005

College Faculty, Business Division, 1995-2001

TEACHING EXPERIENCE

*Graduate courses

Accounting:

Accounting Data Analytics*

Seminar in Financial Accounting*

Accounting Theory

Intermediate Financial Accounting I & II

Principles of Financial Accounting I & II
(financial and managerial accounting)

Accounting courses for non-majors:

Accounting for Decision-Making*

Managerial Cost Accounting

Financial Accounting Topics

Survey of Accounting I & II

Business:

Applied Managerial Economics*

Microeconomics

Introduction to Business

Financial Management II*

Advanced Business Law

Business Practicum

INTELLECTUAL CONTRIBUTIONS

Publications

- Tarnoff, K.A., Barnes, K.J & **Bostwick, E.D.** (2022). Is Your AoL Process Overly Complex? *Organization Management Journal*. Forthcoming, early access online, June 29, 2022.
- Tarnoff, K.A., **Bostwick, E.D.** & Barnes, K.J. (2021). Assessment Resistance: Using Kubler-Ross to Understand and Respond. *Organization Management Journal*. 18(5), 176-186.
- Bostwick, E.D.** (2019). The Little Bank That Could: An Examination of the Historical and Financial Records of One Bank that Survived the Great Depression, *Accounting Historians Journal*. 46(2), 17-32.
- Bostwick, E.D.**, Stocks, M.H. & Wilder, W.M. (2019). Professional Affiliation Bias among CPAs and Attorneys at Publicly Traded US Firms. *Advances in Accounting Behavioral Research*. 22, 121-152.
- Burch, J.J., Batchelor, J.H., **Bostwick, E.D.**, Gibson, S.G., Burch, G.F., Abston, K.A. & Ellenberg, G.B. (2018). Assessing Higher Education Assessment Policies and Processes: A Critical Policy Analysis Approach. *Journal of Academic Administration in Higher Education*. 14(2), 47-63.
- Bostwick, E.D.**, Lambert, S.L. & Donelan, J.G. (2016). A Wrench in the COGS: An Analysis of the Differences between Cost of Goods Sold as Reported in Compustat and in the Financial Statements. *Accounting Horizons*, 30(2), 177-193. [earlier working paper cited by Ball, R., Gerakos, J., Linnainmaa, J. T., & Nikolaev, V. V. (2015). Deflating profitability. *Journal of Financial Economics*, 117(2), 225]
- Bostwick, E.D.**, Krieger, K. & Lambert, S.L. (2016). Relevance of Goodwill Impairments to Cash Flow Prediction and Forecasting. *Journal of Accounting, Auditing and Finance*. 31(3), 339-364.
- Lowhorn, G.L., **Bostwick, E.D.** & Smith, L.D. (2013). Do Business Students Have an Ethical Blind Spot? *Journal of Business Ethics Education*. 10, 83-102.
- Bostwick, E.D.**, Fahnestock, R.T. & O'Keefe, W.T. (2013). Effects of Lease Capitalization Techniques on Key Measures of Financial Performance. *Journal of Finance and Accountancy*. 12, 93-104.
- Bostwick, E.D.** & Lowhorn, G.L. (2012). An Opportunity for Influence. *Christian Business Academy Review*, 7(1), 83-92.
- Bostwick, E.D.** & Fahnestock, R.T. (2011). Fair Value and the Conceptual Framework, *Journal of Business and Accounting*. 4(1), 91-108.
- Fahnestock, R.T. & **Bostwick, E.D.** (2011). An Analysis of the Fair Value Controversy. *Journal of Finance and Accountancy*. 8, 87-98.

Research in Process

Ethical Blind Spots of Financial Executive and the Beneficiaries of Earnings Management (with Patience Constance), target journals: *The Journal of Business Ethics*, *Behavioral Research in Accounting*

Brussels Umbrella Manufacturers: A Case Study in Organizational Redesign (with Dan Tracy), target journal: *IMA Educational Case Journal (Institute of Management Accountants)*

Papers/Presentations

Leading in Assessment: Responding to Faculty Resistance and Recognizing Signs of Maturity. (with Karen A. Tarnoff and Kathleen Barnes), *2021 Association for the Assessment of Learning in Higher Education: ENIGMA Workshop*, October 18, Online

Leading in Assessment: Responding to Faculty Resistance and Recognizing Signs of Maturity. (with Karen A. Tarnoff and Kathleen Barnes), *2021 American Accounting Association SPARK Conference*, May 24, Online

Leading in Assessment: Difficult Conversations and Small Wins (with Kathleen Barnes), *2020 AACSB Assessment and Impact Conference*, March 19-21, Houston, TX. (conference cancelled due to COVID-19)

The Beneficiaries of Earnings Management and Ethical Blind Spots (with Patience Constance), *2017 American Accounting Association-Southeast Regional Meeting*, April 27-29, Miami, FL

Effect of Personal versus Corporate Benefits of Earnings Management on Financial Executives' Perceptions of/Intentions to Participate in Earnings Management Activities (with Patience Constance), *2016 American Accounting Association-Southeast Regional Meeting*, April 14-16, Atlanta, GA

Using Pop-Up Quizzes in Camtasia, 2015 fall, *UWF Academic Technology Center (ATC) / Center for University Teaching, Learning and Assessment (CUTLA) Mini-Conference*

Becoming a More Effective Classroom Teacher, Panel Session Presenter (with Joe Hoyle, Lynn H. Clements, and Scott Showalter), *2015 American Accounting Association-Southeast Regional Meeting*, April 16-18, Asheville, NC

A Wrench in the COGS: Understanding Compustat's Adjustments to Cost of Goods Sold and their Implications for Research (with Lane Lambert and Joe Donelan), *2014 American Accounting Association-National Meeting*, August 2-6, Atlanta, GA

A Wrench in the COGS: Understanding Compustat's Adjustments to Cost of Goods Sold and their Implications for Research (with Lane Lambert and Joe Donelan), *2014 American Accounting Association-Southeast Regional Meeting*, April 3-5, St. Petersburg, FL

Using Camtasia to Produce Closed Captioned Videos, 2013 fall, *UWF Academic Technology Center (ATC) / Center for University Teaching, Learning and Assessment (CUTLA) Mini-Conference*

Cash Flow Relevance of Goodwill Impairments (with Lane Lambert and Kevin Krieger), *2013 American Accounting Association-National Meeting*, August 3-7, Anaheim, CA

When Gross Profit is Gross Loss (with Lane Lambert and Kevin Krieger), *2013 American Accounting Association-National Meeting*, August 3-7, Anaheim, CA

Papers/Presentations (continued)

When Gross Profit is Gross Loss: Reporting Cost of Goods Sold, Gross Profit, and Depreciation in Compustat and on the Financial Statements (with Lane Lambert and Kevin Kreiger) 2013

Society of Business, Industry, and Economics Annual Conference, April 16-19, Destin, FL

Cash Flow Relevance of Goodwill Impairments (with Kevin Krieger and Lane Lambert), 2013

American Accounting Association-Southeast Regional Meeting, April 4-6, Nashville, TN

Professional Affiliation Bias among Accountants and Attorneys (with Morris Stocks and W. Mark Wilder), 2012 *American Accounting Association National Meeting*, August 4-8, Washington, D.C. (Target Journal: *Behavior Research in Accounting*)

Cash Flow Classification Effects of Operating Lease Capitalization (with W. Timothy O'Keefe and Robert T. Fahnstock), 2012 *Academic Business World International Conference*, May 23-25, Nashville, TN

The Effects of Operating Lease Capitalization on U.S. and IFRS Firms: Changes to Key Measures of Financial Performance with Exploratory Metrics to Measure Lease Exposure (with Robert T. Fahnstock and W. Timothy O'Keefe) 2012 *American Accounting Association-Southeast Regional Meeting*, April 12-14, Savannah, GA

Professional Affiliation Bias among Accountants and Attorneys (with Morris Stocks and W. Mark Wilder), 2012 *American Accounting Association-Southeast Regional Meeting*, April 12-14, Savannah, GA

Professional Affiliation Bias among Accountants and Attorneys (with Morris Stocks and W. Mark Wilder), 2012 *American Accounting Association-Southwest Regional Meeting* (invited presentation), March 1-2, New Orleans, LA

Professional Affiliation Bias among Accountants and Attorneys (with Morris Stocks and W. Mark Wilder), 2011 *American Accounting Association-Accounting, Behavior, and Organizations Section Meeting*, October 7-8, Kansas City, MO (accepted, but not presented)

Public Schools, Christian Faculty (with Greg Lowhorn), 2011 *Christian Business Faculty Association Annual Conference*, June 27-July 1, Mount Vernon, OH: Best Paper Award.

Examining the FASB/IASB Exposure Draft on Lease Accounting: The Effects of Selected Lease Capitalization Techniques on Key Measures of Financial Performance (with Robert T. Fahnstock and W. Timothy O'Keefe), 2011 *Academic Business World International Conference*, May 24-27, Nashville, TN: Presentation Excellence Award

Do Business Students Have an Ethical Blind Spot? (with Greg Lowhorn and Lonnie Smith), 2011 *International Conference of Learning and Assessment in Higher Education*, May 24-27, Nashville, TN: Presentation Excellence Award

The Effect of AACSB Accreditation on Doctoral Graduates' Placement (with James Hasselback), 2011 *Society of Business, Industry, and Economics Annual Conference*, April 12-15, Destin, FL

Lease Accounting and Faithful Representation: A Summary and Analysis of the FASB/IASB Exposure Draft on Lease Accounting (with Robert T. Fahnstock), 2011 *Society of Business, Industry, and Economics Annual Conference*, April 12-15, Destin, FL

The Little Bank that Could: An Examination of the Historical Financial Records of One Bank that Survived the Great Depression (revised and updated), 2011 *American Accounting Association Southeast Regional Meeting*, April 7-9, Destin, FL

Papers/Presentations (continued)

Brussels Umbrella Manufacturers: Transition from Traditional to JIT Manufacturing, A Case Study, *2011 American Accounting Association Southeast Regional Meeting*, April 7-9, Destin, FL

An Analysis of the Fair Value Controversy (with Bob Fahnstock), *2011 American Society of Business and Behavioral Sciences National Meeting*, February 24-25, Las Vegas, NV

Fair Value and the Conceptual Framework (with Bob Fahnstock), *2011 American Society of Business and Behavioral Sciences Annual Conference*, February 24-25, Las Vegas, NV

AWARDS AND HONORS

2018 American Accounting Association, Southeast Region Distinguished Service Award

2016-2017 UWF College of Business Dyson Faculty Research Award (\$1,500)

2015-2016 UWF University Faculty Excellence in Teaching Award (\$2,000)

2015-2016 UWF Faculty Scholarly and Creative Activities Award (\$2,000)

2014-2015 UWF College of Business Dyson Faculty Service Award (\$1,500)

2013-2014 UWF Student Government Association Distinguished Teaching Award (\$500)

2012-2013 UWF College of Business Dyson Faculty Service Award (\$1,500)

2012-2013 UWF College of Business Hopkins Faculty Development Award (\$2,000)

2011 Best Paper, *Christian Business Faculty Association Annual Conference*

2011 Presentation Excellence, *Academic Business World International Conference*

2011 Presentation Excellence, *International Conference of Learning and Assessment in Higher Education*

2003-2004 Teaching Excellence Award, Pensacola Christian College

2001-2002 Phi Kappa Phi Accounting Honor Society, University of Mississippi

1999-2000 Outstanding Doctoral Student, University of Mississippi

CERTIFICATIONS

Certified Public Accountant (active), 1998-present

Certified Global Management Accountant (active), 2014-present

Alteryx Foundation Micro Credential, July 2022

AICPA Data Analytics Core Concepts Certificate, March 2022

AICPA Application of Data Analysis Essentials Certificate, May 2022

AICPA Data Analysis Modeling Certificate, May 2022

AICPA Forecasting and Predictive Analytics Certificate, May 2022

AICPA Data Visualization Certificate, October 2022

Quality Matters Internal Course Reviewer Certificate, 2013

Quality Online Instructor Certificate, The University of West Florida, 2011

PROFESSIONAL AFFILIATIONS

AACSB Affinity Groups for Associate Deans and Online Education

American Accounting Association (AAA) and Teaching, Learning and Curriculum (TLC) section

American Institute of Certified Public Accountants (AICPA)

Christian Business Faculty Association (CBFA)

Beta Alpha Psi - University of West Florida (alumni inductee)

Beta Gamma Sigma - University of West Florida (faculty inductee)

Rotary International, 2019-2021

SERVICE

Service to the Profession

American Accounting Association - National

AAA Council Representative for the Southeast Region, 2018-2021

Meetings Model Committee, Inaugural Chair, 2021-present

Business Model/Meetings Task Force, 2020-2021

Council Committee on Awards Committee, 2019-2020

American Accounting Association - Southeast Region

Past-President (2018-2019), President (2017-2018), Program Chair and President-Elect (2016-2017),

Paper Chair (2015-2016), Assistant Chair (2014-2015), Co-Assistant Chair (2013-2014), Co-

Assistant Program Chair (2012-2013), Nominating Committee (2011-2012)

Reviewer

Journal of Accounting and Free Enterprise (Florida Southern College), reviewer 2016-present

Accounting Historians Journal (American Accounting Association), reviewer, 2018-present

Advances in Accounting Behavioral Research (Emerald Publishing Ltd.), reviewer, 2018

Managerial Finance (Emerald Publishing Ltd.), reviewer, 2013-2015

Data and Analytics in Accounting (1st, Wiley), 2021-2022 [pilot tested pre-press edition, fall 2022]

Intermediate Accounting (16th, John Wiley & Sons), Kieso, Weygandt, and Warfield, 2016

Accounting (24th, Thomson/Cengage), by Warren, Reeve, Duchac, 2011

Accounting for Decision Making and Control (7th, Irwin/McGraw Hill), by Zimmerman, 2011

American Accounting Association-Southeast Regional Meeting, 2011, 2013

American Accounting Association-Accounting, Behavior, and Organizations Section Meeting, 2011

Christian Business Faculty Association Annual Conference, 2011

Session Moderator

American Accounting Association-Southeast Regional Meeting, 2011, 2013, 2017

Academic Business World International Conference, 2011, 2012

International Conference of Learning and Assessment in Higher Education, 2011

Christian Business Faculty Association Annual Conference, 2011

Best Practices Judge

Christian Business Faculty Association Annual Conference, 2011

Service – University of West Florida

State-Level

Florida State University System Common Prerequisite Discipline Committee for CIP 52, 2016-2020

University-Level

University Peer Review of Assessment, 2012-present

Community Engagement Coordinating Committee, 2017-2020

Suspension and Reinstatement Task Force, Chair, 2016-2020

Distinguished Faculty Service Award Committee, 2016-2020

Grievance Reviewer, Level 1 and Level 2, 2016-2020

Curriculum Change Request (CCR) Steering Committee, 2015-2020

Committee on the Assessment of Student Learning, 2015-2019

Honors College Task Force, 2016-2017

Distinguished Faculty Teaching Award Committee, 2016-2017

Information Engineering Technology Program Review Committee, 2016-2017

University Academic Advising Council/Provost's Communication Council, 2015-2017

Search Committee for University College Associate Dean for Advising and Retention, 2016

Institutional Effectiveness Advisory Board, 2015-2016

Annual Reporting Task Force, 2015-2016

Center for Teaching, Learning, and Curriculum Program Review Committee, 2015-2016

University-Level (continued)

Faculty Senator, 2021-2022, 2011-2015

- Academic Council (faculty senate sub-committee), 2021-2022, 2013-2015

- Governance Committee (faculty senate sub-committee), 2011-2013

Provost Search Committee, 2021, 2012

Professional and Clinical Faculty Promotion Review Committee, 2021-2022

University Personnel Committee, 2020-2021

Student Assessment of Teaching and Learning Task Force, 2012-2015

Strategic Planning and Resource Allocation (SPARA) Committee, 2012-2014

College-Level

College Council, 2021-present (chair 2022-2023)

College Personnel Committee, 2021-present

Undergraduate Programs, Curriculum, and Assurance of Learning Committee, 2021-present (elected member), 2015-2020 (*ex officio*)

SACSCOC QEP Liaison for the College of Business, 2018-2020

Academic Review and Standards Committee (*ex officio*), 2016-2020

Graduate Programs, Curriculum, and Assurance of Learning Committee (*ex officio*) 2015-2020

Department-Level

Masters of Accountancy Curriculum Review Task Force, Chair, 2021-2022

CPA Exam Task Force, 2014-2017

Intermediate Financial Accounting I / ALEKS skills assessment initiative, fall 2013, fall 2014

Faculty Search Committees, 2011-2012 (1) 2013-2014 (2), 2015-2016 (1)

Florida Institute of CPAs Student Scholarship Selection Committee, 2011-2013

Service at Prior Institution – Pensacola Christian College

Academic Committee, 2001-2010

Business Facilities Committee, Chair 2006-2010
(member 2001-2010)

Accounting/Business Curriculum Committee,
Chair 2006-2010 (member 1995-2010)

Computer Science Curriculum Committee, Chair
2006-2010 (member 2001-2010)

Criminal Justice Curriculum Committee, Chair
2006-2010 (member 2005-2010)

Office Administration Curriculum Committee,
Chair 2006-2010 (member 2001-2010)

College Commerce Association coordinator and
moderator, 2005-2010

Criminal Justice Forum coordinator and moderator,
2006-2010

Graduation Convocation Coordinator
(for all programs across campus), 2006-2010

Senior Class Sponsor, 2006-2009

Student Program Committee, 2006-2009

Admissions Committee, 2001-2007

ACADEMIC MENTORING

Patience Constance (MAcc student): \$1,500 research award, \$1,000 conference travel grant with
\$1,000 matching faculty conference travel grant

Oral Comprehensive Examination Committee and dissertation committees

Advised 180+ seniors per year on coursework and post-graduation planning, 2006-2010

Advised 35-50 students each semester on coursework and career planning, 1995-2006

OTHER PROFESSIONAL DEVELOPMENT

Data Analytics: Alteryx, Power BI, Tableau, UiPath

AACSB

Accreditation Conference (annual) 2013, 2015-2019
International Conference and Annual Meeting (ICAM) 2015-2018
Associate Deans Conference (annual) 2015-2018
Associate Deans Affinity Group Meetings 2015 (3), 2016-2018
Continuous Improvement Review Seminar 2017
New Associate Deans Seminar 2016
Accounting Accreditation Seminar 2016
Entrepreneurship Programs Affinity Group Meeting 2016
Business Accreditation Seminar 2015
Enhancing and Measuring Impact Forum 2015

Assurance of Learning

AACSB Assurance of Learning I Training/Co-Facilitator, 2019, 2020 (live), 2020 (virtual)
AACSB Assessment/Assessment and Impact Conference, 2016-2019
AACSB Assurance of Learning Seminar Levels I and II, 2016
UWF Assurance of Learning Seminar (on-campus with Dr. Karen Tarnoff), 2016, 2018

OTHER SKILLS AND QUALIFICATIONS

Professional:

- Enthusiastic teacher, mentor, and leader with consistent record of achievement and success
- Cultivates positive, productive relationships with students, colleagues, and the community
- Experience with face-to-face, hybrid, and online instructional mediums
- Excellent oral, written, and group communication and presentation skills
- Explains complex topics simply
- Adapts to and becomes fluent with new technologies quickly

Administrative:

University of West Florida

- As interim dean, all aspects of operations including budgeting, personnel/staffing, and strategy.
- Oversee AACSB accreditation processes, benchmarks, tracking, and reporting
- Oversee faculty annual reporting process
- Lead author and editor for AACSB CIR Report (2016-2017)
- Co-author and co-editor for AACSB CIR Application (2014-2015)
- Manage and coordinate assessment reporting for AACSB and SACSCOC accreditation
- Manage and maintain College's Sedona database for faculty activity tracking and reporting
- Coordinate and facilitate activities of college-level committees and faculty task forces
- Coordinate undergraduate and graduate curriculum changes, undergraduate course scheduling, and undergraduate and graduate suspension/reinstatement processes
- As associate dean, assist the Dean with strategic planning

Pensacola Christian College

- Directed instructional programs for 1,000+ students per year in 16 majors across four academic departments representing 25% of the total student body
- Reduced costs \$200,000+ while maintaining service to students and streamlining course offerings
- Planned and provided corporate and individual training and development for 30+ faculty
- Developed MBA program and created courses for the program
- Managed five student computer labs (176 computers)