

# ANDREW D. ALMAND, PHD, CPA

---

OBU Box 3661, Arkadelphia, AR 71998 • Phone: (870) 245-5251 • [almanda@obu.edu](mailto:almanda@obu.edu)

## EDUCATION AND CERTIFICATION

Ph.D. in Accountancy, University of Mississippi, August 2016

Dissertation: *The Effect of Competitive Advantages on Corporate Tax Avoidance:*

*A Determinant or Excuse?*

Cumulative Grade Point Average 3.95

M.B.A., Henderson State University, May 2003

Thesis: *Auditing the Auditors: Peer Reviews and their Impact on Accounting*

Cumulative Grade Point Average 4.00

B.B.A. Accounting, Henderson State University, May 2002

Summa Cum Laude, Honors College Scholar

Cumulative Grade Point Average 3.95; Accounting GPA 4.0

CPA License, State of Arkansas, April 30, 2004

Data Analytics Certificate, Cornell University, July 2022

Quality Matters Peer Reviewer, September 15, 2021

## RESEARCH

Primary Interest: *Taxation*; Secondary Interest: *Financial*; Methodology: *Archival*

## PUBLISHED RESEARCH

Accruals and Firm Life Cycle: Improving Regulatory Earnings Management Detection (with Brett Cantrell & Victoria Dickinson of the University of Mississippi) *Advances in Accounting*, Spring 2023

Self-Employed Health Insurance Deduction: Nice Tax Break or Gross Inequity? (with Josh Simer of the University of Central Arkansas) *Tax Development Journal*, Fall 2020

Independence Safeguards for Subsequent Client Employment (with Shane Warrick & Ken Green of Southern Arkansas University) *Accountancy Business and the Public Interest*, 2020

A Pathway to Improve Accounting Ethics (with Shane Warrick of Southern Arkansas University and Kevin Pauli of Mississippi College), *Journal of Ethical and Legal Issues*, July 2019

John Stillé, Jr.: The Early Accounting Records of a Successful Eighteenth-Century Philadelphia Merchant (with Laurie Barfitt of Western New Mexico University and Dale L. Flesher of the University of Mississippi), *Accounting Historians Journal*, June 2019

All-States' Guide to the Marketplace Fairness Act (with Tonya Flesher of the University of Mississippi), *Taxes: The Tax Magazine*, November 2014

The Role of Social Media in Hiring Decisions (with L. Tyler Williams of the University of Mississippi), *Journal of Information Systems Technology and Planning*, 2014

**PUBLISHED RESEARCH (CONTINUED)**

Remote Sales Tax: An Assessment of Revenue Fairness in Mississippi (with Tonya Flesher of the University of Mississippi), State Tax Notes, December 2013

**WORKING PAPERS**

*Tax Return Projects: Best Practices* (with Josh Simer and Ashley Phillips of the University of Central Arkansas) *Status: In process*

**SCHOLARLY PRESENTATIONS**

*Tax Return Projects: Best Practices* (with Josh Simer and Ashley Phillips of the University of Central Arkansas)

Southwest AAA Conference (poster), March 2022

*Tax Return Projects: Best Practices* (with Josh Simer and Ashley Phillips of the University of Central Arkansas)

ATA Teaching and Curriculum Conference (roundtable), February 2022

*A Pathway to Improve Accounting Ethics*

Arkansas College Teachers of Economics and Business, Arkadelphia, AR, Sept. 2018

*Estimation of Managerial Discretion in Accruals Using Firm Life Cycle*

Henderson State University/Ouachita Baptist University Research Collaboration Workshop, Arkadelphia, AR, November 2016

*The Effect of Competitive Advantages on Corporate Tax Avoidance:*

*A Determinant or Excuse? (Dissertation Defense)*

University of Mississippi Workshop, University, MS, July 2016

*The Effect of Competitive Advantages on Corporate Tax Avoidance:*

*A Determinant or Excuse? (Dissertation Proposal)*

University of Mississippi Workshop, University, MS, April 2016

*Remote Sales Tax: An Assessment of Revenue Fairness in Mississippi*

University of Mississippi Workshop, University, MS, November 2013

*John Stillé, Jr.: The Early Accounting Records of a Successful Eighteenth-Century Philadelphia Merchant,*

AAA Southeast Regional Meeting, Nashville, TN, April 2013

**ACADEMIC CONFERENCES ATTENDED**

2020 Arkansas Accounting Research Consortium, Conway, AR

2018 Arkansas College Teachers of Economics and Business, Arkadelphia, AR

2017 Harvard Business School Publishing Case Method Teaching Seminar Part I, Cambridge, MA

2017 American Accounting Association New Faculty Consortium, Leesburg, VA

2017 FARS Mid-Year Meeting, Charlotte, NC

2016 Arkansas College Teachers of Economics and Business, Conway, AR

2015 American Accounting Association/Deloitte Foundation/J. Michael Cook

Doctoral Consortium, *Delegate from University of Mississippi*

2015 FARS Mid-Year Meeting, Nashville, TN – *Doctoral Consortium Participant*

2015 AAA Annual Meeting, Chicago, IL

**OTHER PRESENTATIONS & CONFERENCES**

- Interpreting the New Revenue Recognition Standard (AICPA - 4 hr. CPE)*  
ARCPA CPE, Little Rock, December 2022
- The Bottom Line on the New Lease Accounting Requirements (AICPA - 4 hr. CPE)*  
ARCPA CPE, Little Rock, December 2022
- CPA Evolution: Data and Deliberations*  
DeGray Chapter of the Arkansas Society of CPAs, November 2022
- Data Analytics: Initiation and Integration*  
OBU Hickingbotham School of Business Executive Advisory Board, November 2022
- Analytics Beyond Business: Connections, Collaborations, and Cooperations*  
Ouachita Baptist University Faculty Colloquium, October 2022
- Accounting Ethics: Purpose, the Profession, and Practice (1 hr. CPE)*  
Arkansas Association of College and University Business Officers, October 2021
- Interpreting the New Revenue Recognition Standard (AICPA - 4 hr. CPE)*  
ARCPA CPE, Zoom, December 2020
- The Bottom Line on the New Lease Accounting Requirements (AICPA - 4 hr. CPE)*  
ARCPA CPE, Zoom, December 2020
- Leases: Toward Tangled Transparency (1 hr. CPE)*  
Hudson, Cisne & Company Annual A&A Update, Zoom, November 2020
- Leases: Toward Tangled Transparency (2 hr. CPE)*  
ARCPA 40<sup>th</sup> Annual A&A Conference, Zoom, August 2020
- Income Tax: Perceptions and Postulates*  
HSU Honors College Colloquium, Arkadelphia, AR, February 2020
- Leases: Toward Tangled Transparency (1 hr. CPE)*  
DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2019
- Leases: Mastering the New FASB Requirements (AICPA Sponsored – 8 hr. CPE)*  
Arkansas Society of CPAs, Little Rock, AR, October 2019
- The Art of Accounting: Painting the Proper Portrayal*  
HSU Honors College Seminar, Arkadelphia, AR, August 2019
- Sales & Use Taxes: Turning the Tide*  
HSU Honors College Colloquium, Arkadelphia, AR, March 2019
- Accounting Ethics: Purpose, the Profession, and Practice (3 hrs. CPE)*  
Hudson, Cisne & Company, Little Rock, AR, November 2018
- Create. Lead. Inspire.*  
FBLA District IV Conference, Hope, AR, November 2018
- Accounting Principles in a Global Economy: The U.S. vs. the World*  
HSU Honors College Seminar, Arkadelphia, AR, October 2018
- Technology: Tips, Tricks, and Troubles (Discussion Leader)*  
ASCPA Accounting Educators' Conference, AR, May 2018
- Case Share for Excel: Tax Excel Project*  
ASCPA Accounting Educators' Conference, AR, May 2018
- Accounting: An Amazing and Awesome Avenue*  
Prescott High School Business Courses, Prescott, AR, April 2018
- Future Implications of Current Tax Reform*  
HSU Honors College Colloquium, Arkadelphia, AR, March 2018
- Revenue Recognition: Recent and Relevant Revisions (1 hr. CPE)*  
DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2017

**OTHER PRESENTATIONS & CONFERENCES (CONTINUED)**

*Anticipated Accounting Transitions: Wait...Accounting actually...Changes?*

HSU Honors College Seminar, Arkadelphia, AR, November 2017

*Revenue Recognition: Recent and Relevant Revisions (1 hr. CPE)*

ASCPA Industry, Commerce, and Banking Conference, Little Rock, AR, Oct. 2017

*Revenue Recognition: Recent and Relevant Revisions (1 hr. CPE)*

Annual Accounting and Auditing Conference, Hot Springs, AR, May 2017

*Non-Lecture Engagement and Success – Panelist*

Arkansas Society of CPAs Educator's Conference, Little Rock, AR, May 2017

*Accounting Ethics: Purpose, the Profession, and Practice (1 hr. CPE)*

South Chapter of Arkansas Society of CPAs, El Dorado, AR, November 2016

*Tax Research: Pitfalls, Practice, and Presentation (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs Student Event, Hot Springs, AR, November 2016

*The Effects of Competitive Advantages on Corporate Tax Avoidance: A Determinant or Excuse? (1 hr. CPE)*

Association of Government Accountants Fall Conference, Little Rock, AR, Oct 2016

*The Effects of Competitive Advantages on Corporate Tax Avoidance: A Determinant or Excuse? (2 hrs. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, August 2016

*Accountancy in Academia: Abacus Aweigh! (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, August 2016

*Bible Budgeting Basics*

Center Fork Missionary Baptist Church, Hot Springs, AR, March 2012

*Budgeting Basics*

Henderson State University Campus Recreation Center, Arkadelphia, AR, Feb 2012

*The Grayest of the Gray: Ethics in Accounting (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2011

*Bible Budgeting Basics*

Center Fork Missionary Baptist Church, Hot Springs, AR, April 2011

*SSARS 19: Changes Ahead (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2010

*International Financial Reporting Standards: A World of Questions (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, October 2009

*Risk Assessment Standards: A High Level Overview (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2007

*How to Give an Effective Presentation (1 hr. CPE)*

DeGray Chapter of Arkansas Society of CPAs, Hot Springs, AR, November 2005

*International Accounting: Numbers Aren't Just Numbers*

Southern Regional Honors Conference, Atlanta, GA, March 2002

Arkansas Undergraduate Research Conference, Arkadelphia, AR, April 2002

*Taxation: Catalyst of Conflict or Deliverance from Destitution?*

Southern Regional Honors Conference, Nashville, TN, March 2001

Arkansas Undergraduate Research Conference, Arkadelphia, AR, April 2001

**UNIVERSITY SERVICE: LEADERSHIP POSITIONS**

OBU Data Analytics Faculty Leader, Summer 2022 – Present  
 OBU HSB Social Media Faculty Administrator, Fall 2022 - Present  
 HSU Accounting Faculty Leader, Fall 2018 – Spring 2022  
 HSU MBA Assessment Director, Fall 2021 – Spring 2022  
 HSU Canvas (LMS) Mentor – School of Business, Spring 2018 – Spring 2022  
 HSU Honors College Faculty, Fall 2017 – Spring 2020  
 HSU MBA Council, Spring 2017 – Spring 2022  
 HSU BBA & BBA Accounting Assessment Committees – Fall 2018 – Spring 2022

**UNIVERSITY SERVICE: COMMITTEE INVOLVEMENT**

HSU Search Committee: Instructional Designer – Spring 2021 – Summer 2021  
 HSU Academic Review Team – Summer 2020  
 HSU Higher Learning Commission – Criterion 3 Subcommittee, Fall 2019 – Fall 2021  
 HSU Faculty Development and Research Committee – Fall 2019 – Fall 2021  
 HSU Faculty Excellence and Awards Committee, Spring 2018  
 HSU Outstanding New Faculty Committee, Spring 2018  
 HSU Distinguished Alumni Selection Committee, Fall 2017  
 HSU Clery Act Compliance Committee, Fall 2018 – Spring 2022

**RELEVANT PROFESSIONAL EXPERIENCE*****Visiting Associate Professor of Accounting***

*Ouachita Baptist University*                      *Arkadelphia, AR*                      *June 2022 – Present*

Courses:

Data Fundamentals & Management  
 Statistical Analysis  
 Data Analysis & Visualization

***Staff Accountant***

*Beckwith & Company, Ltd.*                      *Hot Springs, AR*                      *July 2022 - Present*  
 Prepare tax returns, financial statements, and perform research on an as-needed basis.

***Donald R. Dodson Associate Professor of Accounting***

*Henderson State University*                      *Arkadelphia, AR*                      *June 2016 – May 2022*

*Associate Status and Tenure Awarded May 2019*

Courses:

Federal Income Tax Accounting (Sr.)      Seminar in Contemporary Taxation (Sr./Gr.)  
 Intermediate Accounting II (Jr.)              Principles of Accounting A (So.)  
 Accounting for Business and Financial Management (Gr.)  
 Accounting Theory (Gr.)

***Instructor of Accounting***

*University of Mississippi*                      *Oxford, MS*                      *August 2012 – May 2016*

Courses taught:

Introduction to Accounting Principles I and II

**RELEVANT PROFESSIONAL EXPERIENCE (CONTINUED)*****Reporter***

*State of Mississippi* *Jackson, MS* *June 2013 – December 2013*  
*2013 Revenue Fairness Study Group*

Researched the implications to the State of Mississippi of the Marketplace Fairness Act of 2013 and authored the report of the Group, which was presented to the Governor of Mississippi, Lieutenant Governor of Mississippi, Mississippi Secretary of State, and Speaker of the Mississippi House of Representatives

***Instructor of Accounting***

*Henderson State University* *Arkadelphia, AR* *August 2008 – May 2012*

Courses taught:

Principles of Accounting A	Federal Income Tax
Principles of Accounting B	Advanced Federal Income Tax (Split-level)
Intermediate Accounting II	Business Information Systems

Other duties included:

Interim MBA Director – December 2011 – May 2012  
 Co-Advisor for School of Business Club – Spring 2010 - May 2012  
 Director of School of Business Experience Portfolio – Fall 2009 - May 2012  
 Co-Advisor for Heart & Key, Service Organization – Fall 2009 - May 2012  
 Director of Internships – Fall 2011  
 Honors College Faculty – Fall 2009 – Spring 2010  
 Member of Various Committees

***Senior Accountant***

*Spann & Associates, Ltd.* *Hot Springs, AR* *June 2002 – August 2008*

Main duties included:

Bookkeeping and payroll for clients	Research tax/accounting issues
Auditing and attestation engagements	Assistance with peer reviews
Supervising and assisting staff members	
Individual and corporate tax work and planning	

Accounting experience with:

Manufacturing Industry	Medical Offices
Employee Benefit Plans	Charitable Organizations
Construction Contractors	Real Estate Industry

***Treasurer***

*Park Hill Baptist Church* *Arkadelphia, AR* *August 2019 - Present*

*Isaiah 42:12 Missions* *Tanna Island, Vanuatu; Hot Springs, AR* *November 2019 – Present*

*Center Fork Missionary Baptist Church* *Hot Springs, AR* *September 2009 – June 2012*

Main duties include(d):

Bookkeeping	Payroll	Budgetary analysis
-------------	---------	--------------------

**RELEVANT PROFESSIONAL EXPERIENCE (CONTINUED)*****Treasurer (Pro Bono)***

*Arkansas Association of Charitable Clinics  
Hot Springs, AR*

*February 2006 – June 2010*

Main duties included:

Bookkeeping

Payroll

Financial reporting

**PROFESSIONAL ORGANIZATIONS**

Arkansas Accounting Research Consortium, 2021 – Present (*Founder and Coordinator*)

Arkansas Society of Certified Public Accountants Board of Directors, 2021 - Present

American Accounting Association, 2013 - Present

American Institute of Certified Public Accountants, 2003 – 2020, 2022

Arkansas Society of Certified Public Accountants, 2016 – Present; 2003 – 2012

DeGray Chapter of ARCPA – Education Liaison, 2017– Present; 2010 – 2011

DeGray Chapter of ARCPA – President, 2009

DeGray Chapter of ARCPA – Vice President, 2008

DeGray Chapter of ARCPA – CPE Chairman, 2005, 2006, 2007

**AWARDS AND HONORS**

HSU Faculty Excellence Award in Teaching, 2019-2020

HSU School of Business Outstanding Graduate Faculty, 2017-2018

UM Summer Research Assistantship, 2015

UM Doctoral Teaching Award, 2015

UM Graduate Achievement Award, School of Accountancy, 2014

Phi Kappa Phi Honor Society, 2014

**PRE-DOCTORAL AWARDS AND HONORS (SELECTED)**

Alpha Epsilon Lambda, Graduate Honor Society, 2003

Stella Spoon Outstanding Accounting Student Scholarship Recipient, 2001-2002,  
2000-2001, 1999-2000

Beta Gamma Sigma, Honorary Business Organization, HSU Charter Member, 2001

Alpha Chi, Honorary Academic Organization, Vice President, 2001-2002

Cleo Echols Service Above Self Award, Arkadelphia Rotary Club, 2001-2002

Who's Who Among Students in American Universities and Colleges, 2001-2002  
2000-2001