

**MARY FISCHER**  
**Professor of Accounting**  
**Soules College of Business**  
**The University of Texas at Tyler**  
**Tyler, TX 75799**

**COLLEGIATE EDUCATION**

University of Connecticut, Storrs, Connecticut — Ph. D. May 1983  
University of Connecticut, Storrs, Connecticut — M. A. May 1976  
University of Connecticut, Storrs, Connecticut — B.S. May 1975

**ACADEMIC AND PROFESSIONAL EXPERIENCE**

**The University of Texas at Tyler, Tyler, Texas**  
**Soules College of Business**  
*Professor of Accounting, present.*

**Fairfield University, Fairfield, Connecticut.**  
*Associate Professor of Accounting, 1986 to 1990.*

**Sacred Heart University, Fairfield, Connecticut.**  
*Associate Professor of Accounting 1984 to 1986.*

**Wesleyan University, Middletown, Connecticut.**  
*Controller 1983 to 1984.*

**Columbia University, in the City of New York, New York.**  
*Controller 1979 to 1982.*

**University of Connecticut, Storrs, Connecticut.**  
*Assistant Financial Vice President 1966 to 1979.*

**AWARDS, HONORS, AND SPECIAL RECOGNITIONS**

Certified Government Financial Manager (CGFM)  
Editor Federation of Business Disciplines Journal 2012 – present  
Editor, American Accounting Researchers & Educators Journal 2023 - present  
Graduate Research Faculty University of Texas at Tyler 2009 - present  
Accounting Research and Education Forum UTT SCOB Chair 2008 - present  
SSRN top 10% of Authors by all-time downloads 2019 - present.  
American Accounting Researchers & Educators Board Member. 2023 – present  
Outstanding US Reviewer 2022 Journal of Public Budgeting Accounting & Financial Management  
Literati 2020 International Award - Journal of Public Budgeting Accounting & Financial Management manuscript  
*Who's Who in America* 2020, 2025  
AAA GNP Enduring Lifetime Achievement Award 2019  
Best Presentation of a Track American Society of Business and Behavioral Sciences 2018 (March)  
Best Paper of a Track American Society of Business and Behavioral Sciences (March) 2017  
Best Paper Award Clute Institute 2012, 2013, 2014, 2015, 2016  
Texas Society of Certified Public Accountants Outstanding Accounting Educator 2015  
Association of Government Accountants Outstanding Author Award 2014  
Best Paper Award Academic Business World International Conference (May) 2014  
Best Paper Award Southwest American Accounting Association Teaching and Curriculum Section 2013  
UT Tyler CBT Faculty Research Award 2013

Best Paper Award International Conference on Learning and Administration in Higher Education 2012  
 International Scholar College of the Bahamas 2012  
 UT Tyler President's Scholarly Research Achievement Award 2010  
 Kaplan Academic Advisory Board 2010 - 2020  
 East Texas Society of Certified Public Accountants Outstanding Accounting Educator 2009  
 Cambridge Who's Who Among Executive and Professional Women 2007, 2008  
 Who's Who Among American Teachers 2004, 2005, 2006  
 SWDSI Distinguished Service Award 2005  
 Prentice-Hall SWAAA Outstanding Educator Award 2003  
 Texas Society of Certified Public Accountants Outstanding Accounting Educator 2002  
 Honorable mention research paper Allied Academies 2001  
 Distinguished research paper Allied Academies Fall 2000 meeting.  
 Professional Development and Scholarship Award, National Association of College and University Business Officers 1998  
 Best Paper Runner-up. Southwest American Accounting Association, Dallas, Texas 1998  
 Daniel D. Robinson Award, National Association of College & University Business Officers, 1993  
 Outstanding Faculty, School of Business Administration, University of Texas at Tyler 1991, 1993, 1998  
 Coopers and Lybrand Audit Fellow Fall 1989.  
 Academic Honors  
     Beta Gamma Sigma  
     Beta Alpha Psi (Honorary)  
     Delta Mu Delta  
     Phi Delta Kappa  
     Phi Kappa Phi  
     Phi Lambda Theta  
 Editorial Board Memberships:  
     *Journal of Governmental and Non-Profit Accounting* (AAA Journal)  
     *Journal of Accounting Education* (Emerald Publishing)  
     *Journal of Public Budgeting, Accounting and Financial Management* (Emerald Publishing)  
     Governmental Section  
     Not-for-Profit Section

## INTELLECTUAL CONTRIBUTIONS

### BASIC RESEARCH

#### Refereed Journal Articles

Fischer, M. Hydrogen: Sustainable Clean Energy. *Oil, Gas & Energy Quarterly*. May 2025. 73(3). 597-613.

Fischer, M. and Goad, G. Greenhouse Gas Emission: A Perspective. *Journal of Strategic Innovation and Sustainability*. Spring 2024. 19(2). 1-13.

Goad, S. and Fischer, M. Unearthing the Past: The Orphan Oil and Gas Well Menace. *Oil, Gas & Energy Quarterly*. June 2024. 73(1). 123-137.

Goad, S. and Fischer, M. Lean Accounting: A Decision-making Tool. *Journal of Management Policy and Practice*. Summer 2024. 25(1)/ 63-75.

Goad, S. and Fischer, M. Production Cost Recognition: Time-Based Methodologies. *Journal of Accounting and Finance*. Summer 2024. 24(5). 1-11.

Fischer, M. Higher Education Institutions' Credit Loss Recognition. *Journal of Applied Business and Economics*. Summer 2024. 26(4). 135-144.

Fischer, M. and Orr, L. Startup Business Types and Their Leaders. *American Journal of Management*. Fall 2023. 23(5). 36-48.

Fischer, M. and White, K. Paycheck Protection Program and its Impact on Upper East Texas. *Oil, Gas & Energy Quarterly*, June 2023. 71(4). 815-830.

Burns, C., Fischer, M., Latham, C., Matuszewski, L. and Sage, J. Leveraging Medical Education Resources to Enhance Instruction in Accounting. *Journal of Accounting Education*. 2022. 60. 1-19.

Fischer, M. and Lirely, R. Oil, Gas and Energy Nonfinancial Reporting. *Oil, Gas & Energy Quarterly*. 2022, 70(3). March 2022, 503-523.

Fischer, M and Shumburger, D. K. Corporate Financial Restatements from 1995 through 2020. *Journal of Accounting and Finance*. 2022. 22(1): 1-15.

Newland, M. and Fischer, M. Oil and Gas Reserves: Past, Present, and The Future. *Oil, Gas & Energy Quarterly*. 2021. 69(4), 629-653.

Pinkston, P. and Fischer, M. Sustainability Accounting: Pros, Cons and Accounting Guidance. *Journal of Applied Business and Economics*. 2021. 23(1), 88-99.

Fischer, M. and Prachyl, C., Municipal Stress: An Investigation of Bankruptcy and Financial Issues. *Federation of Business Disciplines Journal. SWAAA Edition*. 2020 Vol 8.

Prachyl, C. L. and Fischer, M. Conformity of Municipality Financial Data to Benford's Law: An Exploratory Study. *Journal of Accounting and Finance*. 2020. 20(5).

Fischer, M. and Lindenmoyer, J., Dodd Frank Act: Reporting CEO Compensation Relationship to Worker Ratio and Firm Performance. *American Journal of Management*. 2020. 20(1), 31-45.

Fischer, M. Governmental Financial Statement Note Disclosures and Analysis of Texas Public Two-Year Colleges' Reporting. *Journal of Accounting and Finance*, 2019. 19(6), 47- 60.

Fischer, M., and Gordon, G. Internal Audit and Higher Education: Survey of ACUA Members Reveals Interesting Relationships. *College and University Auditors Journal*. 2019.

Lindenmoyer, J., and Fischer, M. Blockchain: Application and Utilization in Higher Education. *Journal of Higher Education Theory and Practice*, 2019. 19(6), 71-80.

Jones, J., Holmes, A., Fischer, M., and Cole, B. Financial Information Transfer in Municipal Government: An Examination of Communication Between Government Finance Officers and Municipal Boards. *Journal of Budgeting, Accounting and Financial Management*. 2019. 31(2), 197-217.

Fischer, M., and Marsh, T. Local County Hospital: A Review of Challenges and Opportunities. *American Journal of Management*, 2018. 18(4), 22–32.

Gordon, G., and Fischer, M. The Need for Performance Management Systems in Public Higher Education. *Journal of Higher Education Theory and Practice*, 2018. 18(7), 79 – 94.

Fischer, M., and Marsh, T. California Water: Why It's Not Just About Water. *Journal of Strategic Innovation and Sustainability*, 2018. 13(4), 83–92.

Fischer, M., and Holmes, A. F. Tax Abatement Disclosures: An Exploratory Study of Professional's Perception and Early Disclosure of GASB Statement No. 77. *Journal of Applied Business and Economics*, 2018. 20(8), 60–71.

Gordon, G., and Fischer, M. Utilization of Internal Auditors in Higher Education. *Internal Auditing*, November/December 2018. 33(6), 33–40.

Fischer, M., and Marsh, T. Corporate Inversion and its Impact on Corporate Tax Revenue. *Journal of Business and Accounting*, 2018. 11(1), 154–162.

Fischer, M., and Marsh, T. Determinants of State Audit Delay: An Empirical Analysis. *Journal of Accounting and Finance*, 2018. 18(9), 79–97.

Holmes, A., D. Marshall, M. Fischer, R. Flasher, C. Jessup, C., and L. Moore. *Response to GASB Invitation to Comment on: Financial Reporting Model Improvements – Government Funds (Project No. 3-251)*” *Journal of Government and Nonprofit Accounting* (November 2018).

Marshall, D., Feng, N., Fischer, M., Flasher, R., Holmes, A., Jessup, C., Patton, T. Response to GASB invitation to Comment on "Revenue and Expense Recognition (Project No. 4-61)" *Journal of Government & Nonprofit Accounting*. (November 2018).

Fischer, M. and Marsh, T. *Special Business Entity Reporting: One Plugged Hole is Better Than None*. *American Journal of Management*. 2017. 17(5):30-38.

Noe, K., Fischer, M., Marsh, T. and Forgione, D. A. *Academic Accounting Salaries in the Southwest: A Revision and Exploration*. *Journal of Accounting and Finance*. 2017. 17(5): 79-97.

Fischer, M., Marsh, T. and Brown, D. *Going Concern: Decision Usefulness or Harbinger of Doom?* *Journal of Business and Accounting*. 2016. 9(1):136-145.

Fischer, M. and Gordon, G. *Public College and University Statements: Reformat Enables Strategic Cost Management*. *Cost Management*. 2016. November/December 41-47.

Brown, T. A., Fischer, M. and Marsh, T. *Using Option Theory to Determine Optimal IRA Investment*. *Journal of Accounting and Finance*. 2016. 16(7):40-45.

Cate, J., Fischer, M., Marsh, T. and Franks, H. *The Three P's in Fracking: Production, Politics and Pollution*. *Oil Gas & Energy Quarterly*. 2016. 65(1): 1-16

Fischer, M. and Marsh, T. *Tax Abatement: Evaluation and Reporting*, *Journal of Accounting and Finance*, 2015. 15(5):54-65.

Fischer, M., Marsh, T. and Milburn, C. *An Analysis of Financial Position of Public Colleges and Universities*. *Journal of Business and Accounting*. Fall 2015. 8(1):148-159.

Hunt, G., Fischer, M. and Marsh, T. *Does Ethics Curriculum Delivery Make a Difference in Accounting Students' Choices*. *Federation of Business Disciplines Journal*, 2015 (1):13-22.

Fischer, M., Marsh, T. and Bunn, E. *Fiscal Health Analysis of Texas and Its Municipalities* *Journal of Business & Economic Research*. 2015, 13(1):115-122.

\*Gordon, G. and Fischer, M. *Strategic Planning in Public Higher Education: Management Tool or Publicity Platform?* *Educational Planning* Spring 2015. 22(3): 5-17.

Fischer, M. and Marsh, T. *Proposed Attestation Guidance: Appropriate or Not?* *International Journal of the Academic Business World*. Spring 2015, 9(1): 23-30.

Gordon, G. and Fischer, M. *Public University Presidential Compensation; Performance, Cost Efficiency, and Spending Choices* *Journal of Public Budgeting, Accounting & Financial Management*. December 2014, 4(26) 557-584.

Fischer, M., Marsh, T. and Brown, T. *Cash Holdings of S & P Firms Over the Past Decade*. *Accounting and Finance Research*, 2014, 3(3), 143-150.

Fischer, M., Marsh, T. and Brown, D. *Water Woes: A Critical Texas Situation*. *Oil, Gas & Energy Quarterly*, 2014 62(3), 549-564

Fischer, M. and Marsh, T. *Recognizing Intellectual Capital as An Asset*. Journal of Business & Economic Research. 2014, 12 (2) 177-186.

Bunn, E., Fischer, M. and Marsh, T. *Class Delivery: Does the Medium Make A Difference?* American Journal of Business Education. 2014, 7(2), 143-150.

Fischer, M. and Marsh, T. *Performance Discussion and Analysis*. Journal of Accounting and Finance. 2014, 14(1), 147-160.

Marsh, T., Fischer, M. and Montondon, L. *Government's New Normal: A Changing Role for Auditors* Journal of Government Financial Management. Fall 2013 62(3), 12-17.

Fischer, M., Marsh, T. and Hunt, G. *Attitudes of Students and Practitioners Regarding Ethical Acceptability of Accounting Transactions*. Journal of Learning in Higher Education. Spring 2013 9(1), 93-104.

Gordon, T., Fischer, M., Greenlee, J. and Keating, E. *Warning Signs: Nonprofit Insolvency Indicators* International Research Journal of Applied Finance (1RJAF). 4(3) March 2013, 343-378.

Fischer, M. and Marsh, T. *Biological Assets Financial Recognition and Reporting: US versus International*. Journal of Accounting and Finance. Spring 2013. (2), 57-68.

Fischer, M., Marsh, T., Hunt, G., Hora, B. and Montondon, L. *Public University OPEB Burden: Recognition, Funding and Future Obligations*. The Journal of Public Budgeting, Accounting & Financial Management. Spring 25(1) 2013, 91-112.

Fischer, M. and Marsh, T. *Accounting for Agriculture Products: US versus IFRS GAAP* Journal of Business & Economic Research 2013, 11(2), 79-87.

Fischer, M. and Marsh, T. *Two Accounting Standard Setters: Divergence Continues for Nonprofit Organizations* The Journal of Public Budgeting, Accounting & Financial Management. 2012, 24(3), 429-466.

Washburn, M. and Fischer, M. *The Tax Gap: It's Impact on Accounting Professionals and Academic Curriculum*. Journal of Accounting and Finance 2012, 5, 26-33.

Fischer, M. and Marsh, T. *Accounting and Reporting Convergence* International Journal of the Academic Business World Spring 2012, 6(1), 1-10.

Gordon, G. and Fischer, M. *Proposed Public Higher Education Financial Reporting and Management Reporting Model*. Midwestern Business and Economic Review Spring 2012, 17-20.

Gordon, G. and Fischer, M. *Accounting Strategy to Improve Public Higher Education Management* Journal of Accounting and Finance 2011. 11(3):11-25.

Fischer, M. *Goodwill Impairment: A Valuation Puzzle* Oil, Gas & Energy Quarterly. 2011. 59(4): 737-756.

Marsh, T. and Fischer, M. *FASB/GASB Recognition and Reporting Differences: A Nonprofit Sector Prospective* The Journal of Accounting and Finance. 2011. 11(1):21-30.

Fischer, M., Gordon, T. P. and Kraut, M. A. *Meeting user information needs: The impact of major changes in FASB and GASB standards on financial reporting by colleges and universities* Journal of Accounting and Public Policy. 2010. 29. 374-399.

Fischer, M. and Washburn, M. *Synthetic Leases: Abuses, Benefits and the Future*. Oil, Gas & Energy Quarterly. 2009. 57 (4). 703-710.

Allen, W. C., Fischer, M. and Swanson, R. A. *Economics: Opportunity and Challenges for Human Resource Development* Advances in Developing Human Resources. 2008. 10 (6):882-890.

Fischer, M. Gordon, T. and Khumawala, S. *Tax-Exempt Organizations and Nonarticulation: Estimates Are No Substitutes for Disclosure of Cash Provided by Operations*. Accounting Horizons. 2008. 22(2):133-158.

Fischer, M. and Gordon, T. *Communicating Performance: The Extent and Effectiveness of Performance Reporting by US Colleges and Universities* Journal of Public Budgeting, Accounting & Financial Management. Summer 2008.20(2): 217-255.

Greenlee, J., Fischer, M. Gordon, T. and Keating, E. *An Investigation of Fraud in Nonprofit Organizations: Occurrences and Deterrents* Nonprofit Voluntary Sector Quarterly. 2007 December. 36 (4):676694.

Fischer, M. and Montondon, L. *Qualifications, Diversity and Workplace Practices: An Investigation of Higher Education Internal Audit Departments* Journal of Public Budgeting, Accounting & Financial Management 2005 Winter. 17 (4):488-522.

Keating, E. T., Fischer, M., Gordon, T. P, and Greenlee, J. *The Single Audit Act: Not-for-Profit Organization Compliance* Journal of Public Budgeting, Accounting & Financial Management. 2005 Fall. 17 (3):285-309.

Fischer, M. , Johnson, L. E. and Elder, R. J. *Auditor Specialization in Private College and University Audit Market: An Analysis of Demand and Fee Effect* Research in Government and Nonprofit Accounting. 2004. 11: 117-133.

Fischer, M., Gordon, T. P., Greenlee, J. and Keating, E. K. *Measuring Operations: An Analysis of US Private Colleges and Universities' Financial Statements* Financial Accountability & Management. 2004 May. 20 (2): 129-151.

Gordon, T., Fischer, M., Malone, D. and Tower, G. *A Comparative Empirical Examination of Extent of Disclosure by Private and Public Colleges and Universities in the United States* Journal of Accounting and Public Policy. 2002. December. 21 (3):235-275.

Fischer, M., Gordon, T., Kraut, M. and Malone, D. *Reporting Cash Flows: An Investigation of College and University Compliance with SFAS No. 117* Journal of Public Budgeting, Accounting & Financial Management. 2002. 14 (1):331-350.

Fischer, M., Gordon, T. and Kraut, M. *An Examination of Differences between Financial Information Provided in IRS Form 990 and Audited Financial Statements of U.S. Private Colleges and Universities* Academy of Accounting and Financial Studies Journal, 2002. 6(1):88-97.

Coy, D., Fischer, M. and Gordon, T. *Public Accountability: A New Paradigm for College and University Annual Reports* Critical Perspectives on Accounting. 2001 January. 12(1):1-31.

Fischer, M., Gordon, T., Kraut, M. and Malone, D. *New Reporting Guidelines SFAS 124: Compliance by Private Colleges and Universities* Academy of Accounting and Financial Studies Journal, 2000. 4(1).

Fischer, M. and Gullett, R. *Intellectual Capital: An Organizational Value* Oil, Gas & Energy Quarterly, 1999 December. 48(2):389-398.

Montondon, L. G. and Fischer, M. *University Audit Departments in the United States*, Financial Accountability & Management, 1999 February. 15(1):85-94.

Fischer, M. *One Industry: Two Accounting Standard Setters*, Journal of Public Budgeting, Accounting & Financial Management, 1997 Summer. 9(2):251-284.

Brown, K. and Fischer, M. *Assessment Measures: Management's Yardstick*, Assessment & Measurement. 1994 19(3):163-174.

Fischer, M. and Gordon, T. *Toward Better Annual Reports for Colleges and Universities* The Journal of Governmental Financial Management. 1991. 40(2). 35-44.

Fischer, M. *Unrelated Business Income Tax: The Competitive Threat*, Central States Business Review 1991 Winter.

Fischer, M. *CPA Exam Influence on Classroom Testing* Journal of Accounting Education, 1990. 8(1):127-136.

Fischer, M. *Proposed Tax Reform Spells Relief for Small Business* Connecticut Journal of Small Business VANGUARD, (Fall/Winter 1989).

## Professional Journal Articles

Greenlee, J. Fischer, M., Gordon, T., and Keating, E. *How to Steal from a Nonprofit: Who does it and how to prevent it*. The Nonprofit Quarterly Winter Edition December 2007 p 2-8.

Fischer, M. *Single Audit Act* in Encyclopedia of Business and Finance. Edition 2006 published by Macmillan Reference USA.

Keating, E., Fischer, M., Gordon, T. and Greenlee, J. *Assessing Financial Vulnerability in the Nonprofit Sector*. Social Science Research Network January 12, 2005. <http://papers.ssrn.com>

Keating, E., Fischer, M., Gordon, T., and Greenlee, J.. *The Single Audit Act: How Compliant Are Nonprofit Organizations?* Social Science Research Network February 3, 2003 <http://papers.ssrn.com>

Fischer, M., Gordon, T., Greenlee, J. and Keating, E.. *Measuring Operations: An Analysis of the Financial Statements of U.S. Private Colleges and Universities*. Social Science Research Network March 13, 2003. <http://papers.ssrn.com>

Fischer, M. *Intellectual Capital* Encyclopedia of Business and Finance 1' Edition 2002 published by Macmillan Reference USA.

Fischer, M. *Benchmarking* Encyclopedia of Business and Finance 1' Edition 2002 published by Macmillan Reference USA.

Fischer, M. and Gordon, T. *Inching Toward an Operating Measure* Business Officer August 2002 p39-43.

Bosserman, D. and Fischer, M. *The Direct Method of Cash Flows* Business Officer May 2000.

Gordon, G. and Fischer, M. *Internal Auditing in Colleges and Universities: Utilization and Independence*, Internal Auditing, Winter 1996, Vol. 11, No. 3 (January 1996).

Fischer, M., Cheng, R. and Brown, K. *GASB Invitation to Comment Conclusions*, Accounting Horizons (September 1995).

Fischer, M. and Gordon, G.. *Performance Audits and Perceptions of Independence*, Ledger, College and University Auditors, Vol. 39 (2) (April 1995).

Fischer, M., *Ms. Moneybags: Women in Campus Financial Administration*, Women in Higher Education (March 1995).

Fischer, M., and Blythe, J. *FASB Latest Standard*, Business Officer 27(2). August 1993. 31-37.

Fischer, M. and Jenkins, W. *Executive Financial Reporting*, Business Officer 24 (8) February 1991, 34-35.

Fischer, M. and Gordon, T., *Toward Better Annual Reports for Colleges and Universities* Government Accounting Journal (Summer 1991).

Gordon, T. and Fischer, M. *Reporting Performance: Using Financial and Nonfinancial Data* Business Officer (July 1990).

Fischer, M. *The Need for Organizational Integration in Financial Aid Administration* Business Officer. 20(5) November 1986. 34-38.

## **PUBLISHED PROCEEDINGS - past 5 years**

### **National**

Sage, J. and Fischer, M. *Educational Resources for Application in the Accounting Classroom*. Decision Science institute Annual Meeting, Orlando, FL (November 2025).

Buck, C., Fischer, M., Smith, J., and Wilck, J. *Spending Our Way to Solvency: Testing Bowen's Law*. American Accounting Association GNP Annual Meeting, Miami, FL. (March 2025).

Churyk, N., M. Fischer, S. Showalter, S. Wolcott, and J. Sage, *Hints for Changing the Accounting Curriculum*. American Accounting Association Annual Meeting, San Diego, CA.(August 2022).

Fischer, M. *Accountability When Appropriate*. GNP. AAA Annual Meeting. American Accounting Association. Virtual (March 2022).

Churyk, N., M. Fischer, S. Showalter, L. Smith, S. Wolcott, and J. Sage, *Using Engaged Learning in Teaching Accounting*. American Accounting Association Annual Meeting, AAA. Virtual.(August 2021).

Holmes, A. and M. Fischer. *State Tax Abatement 2017 thru 2019: Lessons Learned*. GNP AAA Annual Meeting. American Accounting Association. Virtual. (March 2021).

Holmes, A. and M. Fischer. *Tax Abatement: Analysis of State and Municipal Disclosure*: GNP AAA Annual Meeting. American Accounting Association. Houston, TX. (March 2020).

Burns, C., S. Coetzee, M. Fischer, C. Latham, L. Matuszeski, and J. Sage, J. *Is There a Doctor in the House?* Teaching Learning and Curriculum Section Midyear Colloquium, Tampa, F. American Accounting Association (November 2019).

Fischer, M. and T. Marsh. *Corporate Inversion and Their Impact*. ASBBS Annual Conference, Las Vegas (March 2018).

Fischer, M and A. Holmes. *Tax Abatement Disclosures: An Exploratory Study of Professional's Perception and Early Disclosures of GASB Statement No. 77*. AAA GNP Annual Mid-Year Meeting. Providence, RI. (March 2018).

Fischer, M. and T. Marsh. *Special Business Entity Reporting: One Plugged Hole is Better than None*. ASBBS Annual Conference. Las Vegas, (March 2017)

Fischer, M. and T. Marsh. *Financial Statement Note Disclosure: Evidence from Texas Public Two-Year Colleges. Las Vegas, NV. Clute Institute (October 2016)*.

Prachyl, C., M. Fischer, and T. Marsh. *Evaluating conformity of municipality financial data to Benford's distribution: An exploratory study*. American Accounting Association Annual Meeting. New York, NY: American Accounting Association. (August 2016).

Jones, J.,B. Cole, A. Holmes and M. Fischer. *Financial information transfer in municipal government: An examination of communication between government financial officers and municipal boards*. AAA GNP Annual Mid-Year Meeting. Washington, DC. (March 2016).

Fischer, M, T, Marsh and D. Brown. *Going Concern: Decision Usefulness or Harbinger of Doom?* ASBBS Annual Conference. Las Vegas (February 2016).

Fischer, M. and T. Marsh. *Big Bird versus Baby Bird: Federal versus State and Local Government Annual Financial Reports*. Las Vegas: Clute Institute (October 2015).



Fischer, M. and T. Marsh. *Public College and University Net Position: A Review of the Past Decade*. AAA Government and Nonprofit Midyear Meeting. Detroit, MI. (March 2015).

Fischer, M., T. Marsh and C. Milburn. *Public Institutions Financial Position Since 2002* ASBBS Annual Conference. Las Vegas (February 2015).

Fischer, M., T. Marsh, and E. Bunn. *Texas and its municipalities' fiscal health analysis*. Clute Annual Meeting. Las Vegas: Clute Institute (October 2014).

Fischer, M., T. Marsh and G. Hunt. *Ethics in Two Texas Classrooms: Is there a difference in student accounting choices*. Clute Annual Meeting. Las Vegas: Clute Institute. (October 2014).

Noe, K., M. Fischer and T. Marsh. *Academic accounting salaries: The Southwest region status* American Accounting Association Annual Meeting. Atlanta, GA (August 2014).

Fischer, M., T. Marsh and J. McElroy. *Local government bankruptcy: Outcomes and afire effects*. American Accounting Association Annual Meeting. Atlanta, GA (August 2014).

Kane, K., M. Fischer and T. Marsh. *Texas state and local governments: Fiscal health analysis*. American Accounting Association Annual Meeting, Atlanta, GA (August 2014).

Fischer, M., J. McElroy, and T. Marsh. *Municipal bankruptcy: Effects and fallouts*. AAA Government and Nonprofit Midyear Meeting. Norwalk, CT. (March 2014).

Fischer, M. and T. Marsh *Educational Finance: The Texas Muddle*. American Society of Business and Behavioral Science, Las Vegas, NV (February 2014).

Fischer, M. and T. Marsh. *Ignored Organizational Value* Clute International Academic Conference. Las Vegas, NV (September 2013).

Bunn, E., M. Fischer and T. Marsh. *Class Delivery: The Medium Makes a Difference?* Clute International Academic Conference, Las Vegas, NV (September 2013).

Fischer, M. and T. Marsh. *Social and Environmental Performance: Disclose or Not?* American Accounting Association. Anaheim, CA (August 2013).

Bunn, E. M. Fischer and T. Marsh. *Online Accounting Education at Rural Southwest Institution*. International Conferences Academic Business World — Learning and Administration Nashville, TN (May 2013).

Fischer, M., T. Marsh and G. Hunt. *Accounting Transaction Ethical Evaluation* Decision Science Institute Annual Meeting. San Francisco, CA (November 2012).

Fischer, M. and T. Marsh. *Agriculture Financial Reporting: US versus International Guidance*. Clute International Academic Conference, Las Vegas, NV. (October 2012)

Fischer, M., T. Marsh and G. Hunt. *Are East Texas Accounting Decisions Ethical? A Comparison of Practitioners and Accounting Students* American Accounting Association Annual Meeting Washington, DC (August 2012).

Fischer, M., T. Marsh and G. Hunt *Accounting Students' Ethical Judgments; Does Curriculum Delivery Make a Difference?* American Accounting Association Annual Meeting Washington, DC (August 2012).

Fischer, M., T. Marsh and G. Hunt. *Attitudes of Students and Practitioners Regarding Ethical Acceptability of Accounting Transactions*. International Conference on Learning and Administration in Higher Education Nashville, TN (May 2012).

## **Regional**

Fischer, M. *Lean Accounting*. Southwest American Accounting Association Annual Meeting. Galveston, TX (March 2024)

Fischer, M. Greenhous Emissions. Southwest Decision Science Institute Annual Meeting. Galveston, TX.(March 2024

Fischer, M. and White, K. *Paycheck Protection Program and its Impact*. Southwest Decision Science Institute Annual Meeting. Houston, TX (March 2023).

Vega, J., M. Fischer, and D. Lopez. *CEO Deception Evidenced by Financial Reporting*. Southwest American Accounting Association, AAA. Virtual. (March 2021).

Fischer, M., C. Conn, A. F. Holmes and J. Vega. *The Winding Road: Migration of Academic Research*. Southwest American Accounting Association. San Antonio, TX (March 2020).

Fischer, M. *Higher Education Budgeting and Accounting: First Cousins' Relationship and Reliance*. Southwest American Accounting Association. San Antonio TX (March 2020).

Fischer, M. and J. Lindenmoyer, *CEO Compensation: Relationship to Worker Ratio and Firm Performance*. Southwest American Accounting Association. San Antonio TX (March 2020).

Prachyl, C. and M. Fischer. *Evaluating Municipality Financial Data Conformity to Benford's Law*. Southwest Decision Science Institute Annual Meeting. San Antonio, TX (March 2020).

Shamburger, D. V. Gopalakrishna-Remani, M. Fischer and R. Schumaker, *Impact of the Length of Stay, Cohort of Patients and Age on Wheelchair Mode of Transportation at a Texas Not-for-Profit Healthcare System*. Southwest Decision Science Institute Annual Meeting, San Antonio, TX. (March 2020).

DeAlmeida Rocha, R. M. Fischer and V. Gopalakrishna-Remani. *Impact of Stay on Readmission Percentages and Determination of Cohort of Patients and Influence of Length of Stay on Readmission Rates to Decide Resource Allocation and Reduce Financial Impact for a Texas Not-for-Profit Healthcare System*. Southwest Decision Science Institute Annual Meeting, San Antonio, TX. (March 2020).

Fischer, M. and T. Marsh *Financial Statement Note Disclosure: An Analysis of Public Two-year Colleges*. Southwest American Association Houston, TX (March 2019)

Fischer, M. and T. Marsh. *Municipality Stress: An Investigation of Bankruptcy, Financial Issues and Consequences*. Southwest Decision Science Institute Annual Meeting. Houston, TX. (March 2019)

Fischer, M. and T. Marsh. *Local County Hospital: Review of Challenges and Opportunities*. Southwest American Accounting Association, Albuquerque, NM.(March 2018).

Montgomery, C., M. Fischer and T. Marsh. *California: Why it's Not Just About Water*. Southwest Decision Sciences Institute Annual Meeting, Albuquerque, NM. (March 2018)

Fischer, M. and T. Marsh. *Financial Statement Note Disclosure: Evidence from Texas Public Two-Year Colleges*. Southwest American Accounting Association. Little Rock, AR. (March 2017).

Fischer, M. and T. Marsh. *Investor Beware: VIE vs SPE Entities*. Southwest Decision Science Institute. Little Rock, AR. (March 2017).

Fischer, M. and T. Marsh. *Tax Incentives: Utilization and Reporting*. Southwest American Accounting Association Annual Meeting. Houston, TX (March 2015).

Noe, K. M. Fischer and T. Marsh. *Academic Accounting Salaries in the Southwest: An Exploration*. Southwest American Accounting Association Annual Meeting. Houston, TX (March 2015).

Fischer, M. and T. Marsh. *Off Balance Sheet Assets* Southwest American Accounting Association Annual Meeting. Dallas, TX (March 2014).

Fischer, M. and T. Marsh. *Financial Reporting Down on the Farm*. Southwest American Accounting Association Annual Meeting. Albuquerque, NM (March 2013).

M. Fischer, T. March and G. Hunt. *Accounting Decision Evaluations* Southwest American Accounting Association Annual Meeting. Albuquerque, NM (March 2013).

Fischer, M., T. Marsh and G. Hunt. *The State of Ethical Accounting Decisions in East Texas* Southwest American Accounting Association Annual Meeting New Orleans, LA (March 2012).

Ashley, M. and M. Fischer. *Regional Medical: An Environmental Analysis* Southwest Decision Science Institute Annual Meeting New Orleans, LA (March 2012).

## **PROFESSIONAL PRESENTATIONS – past 10 years**

*Editors Panel.* SWDSI Annual Meeting. Southwestern Decision Science Institute (Spring 2012 - 2024)

*FASB Update* TXCPA Educators Conference, Dallas , TX (Fall 2006 - 2023).

*Research Publication Panel.* Annual Meeting. Southwestern Decision Science Institute (Spring 2023).

*Curriculum Changes to Accommodate CPA Evolution,* TXCPA Educators Conference, Dallas TX (September 2022)

*Public College and University Accounting and Reporting* National Association of College and University Business Officers. Virtual (Winter 1990 - 2023)

*College and University Fundamentals of Accounting.* College Business Managers Institute, University of Kentucky, (Summer 1999 - 2023).

*GASB GAAP Update* National Association of College and University Business Officers. (Winter 1990 - 2022).

*ACME Editors Panel.* Association of collegiate Marketing Educators Annual Conference. ACME. (Spring 2020 2021).

*Migrating Academic Research from an Idea to Publication* TXCPA Educators Conference, Austin, TX (October 2019).

*University Financial Reporting for Public Institutions.* Western Carolina University, Cullowhee, NC. (April 2018).

*Idea to Publication: Mentoring Emerging Research of So you have finished your dissertation. Now what?* Southwest American Accounting Association Annual Meeting, Albuquerque, NM. (March 2018).

*Beyond the Basics.* Western Association of College and University Business Officers. Honolulu, HI (February 2018).

*Basic Institutional Recognition and Accounting* Southern Association of College and University Business Officers. Savannah SC. (Fall 2000 - 2017).

*The Big Three – Revenue Recognition, Leases, and Financial Instruments.* Texas Society of Certified Public Accountants Educators Conference, Dallas, TX (August 2017).

*Teaching Techniques.* Accounting, Education and Research Forum. Nacogdoches, TX. (April 2017).

*Editors' Panel* Southern Management Association Annual Meeting Little Rock. AR Spring 2017 and Houston, TX 2015

*Public Higher Education Accounting Recognition* CACUBO Higher Education Accounting Workshop St. Louis, MO. (May 2016).

*Beyond the Basics* Western Association of College and University Business Officers, Seattle, WA (March 2016).

*Accounting and Reporting for Public Colleges and Universities – GASB Pipeline Activities* Florida Association of Colleges and University Business Officers, Orlando, FL (February 2016).

*College and University Financial Reporting: FASB compared to GASB* Southern Association of College and University Business Officers. Myrtle Beach, SC (Fall 2015).

*Basic Accounting and Reporting* WACUBO Business Managers Institute, Santa Barbara, CA. (August 2015).

*FASB Update* East Texas Chapter Texas Society of Certified Public Accountants, Tyler, TX (May 2015).

*Public Higher Education Accounting Reporting (Hands-on Case)* CACUBO Higher Education Accounting Workshop St. Louis, MO. (May 2015).

*Texas Municipalities Fiscal Health Analysis*. Bright Ideas Conference. Nacogdoches, TX (April 2015).

## **INSTRUCTIONAL DEVELOPMENT**

### **TEXTBOOKS**

Blinc, D., M. Fischer and T. Shekel. (2004) *Advanced Accounting* John Wiley and Sons Publishing.

Bosserman, D., and M. Fischer. *Basic Accounting for Public Institutions*. Text, student manual and Power Point Slides, Washington, DC: NACUBO, 1997.

Farley, J., M. Fischer and D. Bosserman. *Basic Institutional Accounting for Private Institutions*, Text, student manual and Power Point slides, Washington, D.C.: NACUBO, 1997.

Fischer, M. *Measuring Higher Education's Performance*, Financial Accounting and Reporting Manual, Supplement, Washington, D.C.: NACUBO, Fall 1993.

Farley, J., M. Fischer, J. Ostrum and S. Terry. *Basic Fund Accounting*, Textbook and Student Workbook, Washington, D.C.: NACUBO, 1992.

### **BOOK CHAPTERS**

Fischer, M. *Accounting Research on Colleges and Universities*. Chapter 15 Research Handbook on Nonprofit Accounting, Daniel Tinkelman and Linda Parson, Editors, Edward Elgar Publishing Ltd. Northampton, MA. USA. 2023

Fischer, M. Editor and Contributor. *College and University Business Administration 6<sup>th</sup> Ed.* Washington, DC: NACUBO. 2000

Chapter 5 “Financial Reporting” edit and revision.

Chapter 9 “Endowment Management” edit and revision.

Fischer, M. *Measuring Higher Education's Performance*, Financial Accounting and Reporting Manual, Supplement, Washington, D.C.: NACUBO, Fall 1993.

Fischer, M. *Ashton College Cases in Government and Nonprofit Accounting* Florida: American Accounting Association, (Spring 1989).

Fischer, M. *The Budgeting Process: A Plan for Financial Action*, Chapter 16 in *On Becoming a Leader*, B. G. White, Ed. New York: Irvington Publishers, 1985.

Fischer, M. *Unity College: Making Budgeting Decisions*, Appendix E in *On Becoming a Leader*, B. G. White, Ed. New York: Irvington Publishers 1985.

Fischer, M. and J. Ostrum. *Cash Management* Section 4.3 in *College and University Business Administration*, Washington, D.C.: NACUBO.1982

Fischer, M. 1982 Steering committee and contributor. *College and University Business Administration*. 4<sup>th</sup> Lanora Welzenback editor. NACUBO: Washington, DC.

## OTHER INSTRUCTIONAL INNOVATIONS

Fischer, M. *Accounting Education and Research Forum*, Founder and Coordinator established in 2008. Semi-annual seminar (April and October) for accounting professors to present accounting research manuscripts, innovative educational techniques, teaching cases, curriculum development and enhancement and accreditation procedures. Attendees typically total 25 to 40 educators represent higher education institutions located in Texas, Oklahoma, Louisiana, Arkansas, Minnesota, Connecticut and other states. Registered with the TX State Board of Accountancy for Continuing Professional Educational credit.

Fischer, M. *Accounting Tutorials: A Case Study in College and University Accounting*, weekly publication Especially for Members Washington, D. C. : NACUBO. See [www.nacubo.org](http://www.nacubo.org) for a complete list of tutorials Tutorial periodically reviewed and updated. As of August 2024, 5 tutorials are posted.

## GRANTS

Governmental Accounting Standards Board Gil Crain Grant (2015-2016) research related to state and local governments disclosure of prior-period adjustments, accounting changes and error corrections.

## INSTITUTIONAL, PROFESSIONAL AND COMMUNITY SERVICE

### INSTITUTIONAL SERVICE (since 2012)

#### University:

##### Current:

Lyceum Student Research Judge (Spring 2019, 2020, 2021,2022, 2023, and 2024)

Student Success Moderator Education K – 12 Sessions 2022

Graduate Council (1998 - present, Chair 2006-2007, 2016-2017 Chair Curriculum Committee (2005 - 2013) (2014-present), Chair (2016-2018), member (2020-present)

SCOB Commencement Ceremonies Mace Bearer May 2021, Dec 2021, May 2022 and Dec. 2022, May 2023 – present).

University Curriculum Committee (2021-2023) (Chair 2021-2023) (member 2023- present)

##### Previous:

Budget Committee (2018-2023)

University Assessment Committee (2009 - 2013) (2018-2022)

Faculty Senate (President-Elect 2012-2013; President 2013-2014; Past-President 2014-2015, Parliamentarian 2015-2022)

HOP Committee member, (2011- 2022), (2023-present)

Calendar Committee (2019-2020)

University Vice President CFO Search (2018)

University Associate Provost Search (2018)

University Workforce Committee 2017-2019

SAC Coordinating Committee 2018-2022

University Presidential Search Committee (2016)

University Graduate Faculty (2009-2025)

University Strategic Planning Committee (2015).

Committee and Committees, Chair (2012-2013, 2015-2016)

Research Committee member (2012-2015)

Space Allocation Committee (2013-2014)

Professor Emeritus Committee (2012) Chair 2012-2013  
HRMS/FMS PeopleSoft Implementation Team Steering Committee member (2010 -2014)  
Student Media Advisory Board (2016 – 2022)

### **Soules College of Business**

Graduate Council and Assessment Committee (2019- present) Elected chair  
Member COB Tenure and Promotion Committee (2010 -2012, Chair 2011 and 2018, 2018-present)  
Member AFBL Department Tenure and Promotion Committee (2010 - present)  
Graduation Ceremony Mace Bearer 2019 - present  
Beta Alpha Psi Faculty Advisor (2012 – present)  
Member AFBL Department Professor position Search Committee (2020 – 2022)  
Chair AFBL Department Lecturer position Search Committee (2020)  
Graduate Curriculum Committee member (2011 -2014, Vice-Chair 2011-2012 Chair 2015-2019)  
AOL Committee member (2008 - 2012)  
Member - Search Committee for Dean of the College (2008 - 2009) (2018-2019)

## **PROFESSIONAL SERVICE ACTIVITIES (since 2012)**

### **Current:**

American Accounting Researchers & Educators Elected Board Member (2023 to present)  
Accounting Track Chair, Southwest Decision Science Institute Annual Meeting (2009 and 2010) (2014 – present)  
Editorial Board member and Reviewer Journal of Accounting Education (2012 - present)  
Editorial Board member and Reviewer Journal of Government & Nonprofit Accounting (2010 - present)  
Editorial Board member and Reviewer Journal of Public Budgeting, Accounting & Financial Management (2010 - present)  
Reviewer Journal of Applied Business Research (2010 - present)  
Reviewer Journal of Nonprofit Voluntary Service Quarterly (2013-present)  
Reviewer Journal of Accounting and Public Policy (2019 to present)  
Reviewer Nonprofit and Voluntary Sector Quarterly (2013 – present)  
Reviewer American Accounting Association GNP Section Annual Meeting (2001 – present)  
Reviewer Nonprofit Management & Leadership (2015- present)  
Student Tract Chair, American Accounting Researchers & Educators Annual Meeting (2023-present)  
SWDSI Elected Board Member (2019-present re-elected to 2026)  
Distinguished Service Award Committee SWDSI Chair (2013-2014) Member (2007-present)

### **Previous**

AAA Notable and Distinguished Contributions to Accounting Literature Award 2022-2023.  
AAA Outstanding Accounting Educator Award Committee (2014-2017)(2021-2024)  
AAA GNP Section Membership Chair (2014-2017)  
AAA TLC Faculty Development Committee (2015-2022)  
AAA GNP Journal Editor Nominating Committee elected member (2012-2014; 2016-2019).  
ARNOVA Finance Committee (2003 to 2016)  
Academic Performance Reviewer Southern Illinois University (2015-2016)  
Academic Performance Reviewer University of Dayton (2012)  
Academic Performance Reviewer George Mason University (2012-2013)  
Chair Dissertation Committee College of Business Nova University (2011 - 2018)  
Decision Science Institute Finance and Investment Advisory Committee (2013-2016)  
Discussant and Reviewer Southwest American Accounting Association Annual Meeting (2006 -2024)  
Discussant and Reviewer Southwest Decision Science Institution Annual Meeting (2006 - 2024)  
Financial Sustainability SWAAA Task Force, (2015-2016)  
Kaplan Academic Advisory Board Kaplan CPA Review (2011 – 2022)  
Member Combination Advisory Task Force, Governmental Accounting Standards Board (GASB) (2011- 2013)  
Member Dissertation Committee College of Business Southern Illinois University (2011 - 2017)  
Moderator Decision Science Institution Annual Meeting (2006 - 2013)  
Member Accounting Principles Council National Association of College and University Business Officers (NACUBO) (2012- 2023)  
Member FASB Not-for-Profit Resource Group Financial Accounting Standards Board (FASB) (2011 2024)  
Member Dissertation Committee, Davis College of Business, Jacksonville University (2020- 2024)  
Nominating Committee member American Accounting Association (2012 - 2013)

Nomination Committee elected member Southwest American Accounting Association (2011 -2013)  
Program Content Reviewer for AICPA CPE presentations (2010 -2014)  
Reviewer American Accounting Association Annual Meeting (2007-2024)  
Reviewer American Accounting Association GNP Section Mid-Year Meeting (2012- 2024)  
Reviewer Northeast American Accounting Association Annual Meeting (2010 - 2024)  
Reviewer Public Administration (2010-2023)  
Reviewer Practical Financial Accounting Pearson Publishing (2010)  
Moderator American Accounting Association Annual Meeting (2007 - 2022)  
Moderator Southwest American Accounting Association Annual Meeting (2006-2024)  
Moderator Southwest Decision Science Institution Annual Meeting (2006- 2024)  
Secretary Southwest Decision Science Institute (2010 - 2013)  
Student Tract Chair, Southwest American Accounting Association Annual Meeting (2021 – 2024)  
SWAAA American Accounting Association Nominating Committee Member 2022-2024  
SWAAA American Accounting Association Council Representative (2015-2021)

### **CONMMUNITY SERVICES**

Charter Member, The Women's Fund Tyler, Texas (2007 – present)  
Grant Committee, The Women's Fund Tyler, Texas (Member 2008 to Present)  
Elected Treasurer, First Presbyterian Church Tyler, Texas (2006 – present)  
Executive Board Member, The Women's Fund Tyler, Texas (2009 to 2016)  
Impact Committee, The Women’s Fund, (chair, 2015)  
Member Budget and Finance Committee, First Presbyterian Church, Tyler, Texas (2006 – present)  
Member Industrial Development Corporation, Tyler, TX (2009 -2015, President 2011 –2015)  
Trustee Board member, First Presbyterian Church Tyler, Texas (2010 – present)