

Britton A. McKay, Ph.D., CFE

bmckay@georgiasouthern.edu

EDUCATION

Southern Illinois University Carbondale

Doctor of Philosophy in Business Administration, Accounting,
Area of Emphasis: Accounting Information Systems
Minor Areas: Taxation and Organizational Behavior

August, 2007

Southern Illinois University Carbondale

Master of Accountancy, emphasis taxation,

August, 2003

Southern Illinois University Carbondale

Bachelor of Science, major in Accounting,
Bachelor of Science, major in Finance,

May 2001

May 2001

EXPERIENCE

Associate Professor of Accounting

August, 2013-Present

Georgia Southern University
School of Accountancy
Statesboro, GA

Assistant Professor of Accounting

August 2007-July, 2013

Georgia Southern University
School of Accountancy
Statesboro, GA

Teaching Assistant/Research Assistant

August 2003-July 2007

Southern Illinois University Carbondale
School of Accountancy
Carbondale, IL

Assistant to the Director of Development

January 2002-August 2003

Southern Illinois University Carbondale
College of Business – Dean's Office
Carbondale, IL

Teaching Experience

Georgia Southern University

ACCT 2030, Survey of Accounting, Traditional and Online.

ACCT 2102, Managerial Accounting.

ACCT 3330, Income Tax
ACCT 4130, Accounting Information Systems
ACCT 4131, International Accounting.
ACCT 4890, Selected Topics in Accounting.
MACC 7332, Tax Research
WMAC 7332, Graduate Tax Research
MACC 7530, Accounting Information Systems
WMAC 7530, Accounting Information Systems
FYE 1000, Conversations with Prof.

Directed Student Learning

Ongoing

Undergraduate Honors Thesis, “How Bitcoin and Blockchain are party to fraud” School of Accountancy (January 2018-Present)
Advised: Stanford Harris

Undergraduate Honors Thesis, “The Tax Impact of Getting Traded: Implications of the Jock Tax on Professional Athletes.” School of Accountancy (May 2016- Present)
Advised: Jason Tompkins

Graduate Research Project: “How Expertise Impacts Definition and Identification of Computer Fraud.” (August 2017 – Present)
Advised: Kristen Johnson

Completed

Undergraduate Honors Thesis, “The use of Crowdfunding for Small Businesses in Georgia.” School of Accountancy (September 2016-Present)
Advised: Clare Fox

Undergraduate Honors Thesis, “The Domestic Use of the Foreign Income Tax Credit: Trending in Individual and Corporate Tax Returns.” School of Accountancy (September 2015-December 2016)
Advised: Janki Patel

Undergraduate Honors Thesis, “The Evolution of the Annual Report to Shareholders” School of Accountancy (December 2014- May 2016)
Advised: Elizabeth Willimon

Undergraduate Honors Thesis, “Pay for Play, an investigation into tax methods associated with college athlete trusts. School of Accountancy (September 2013 – 2015).
Advised: Stephanie Gratto

Undergraduate Honors Thesis, "Confidentiality among interns: is the risk worth the reward," School of Accountancy. (September 2011 –2012).
Advised: Jennifer Gibbs

Undergraduate Honors Thesis, "A look at international issues in managerial accounting," School of Accountancy. (September 2010 – May 2011).
Advised: Richard Minchew

Undergraduate Honors Thesis, "The impact of IRFS on Technology," School of Accountancy. (August 30, 2009 - Present).
Advised: Christina Larson

PUBLICATIONS: ARTICLES IN JOURNALS

Metrejean, C. and McKay, B. A. (Forthcoming, March 2018) Crowdfunding and Taxes: Personal Crowdfunding. *Journal of Accountancy*.

Sipe, S., Larson, L., McKay, B.A., and Moss, J. (2016) Taking Off The Blinders: A Comparative Study of University Students' Changing Perceptions of Gender Discrimination in the Workplace from 2006 to 2013. *Academy of Management Learning & Education*. 15(2) 132-249.

Metrejean, C. and McKay, B. A. (2015) Crowdfunding and Income Taxes. *Journal of Accountancy*. 220(4) 39-42.

McKay, B. A. and Metrejean, C. (2015) The Repeal of DOMA: The IRS Issues New Guidance for Taxpayers. *Practical Tax Strategies* 94(3) 100-106.

Metrejean, C. and McKay, B. A. (2014) New Guidance on Gift Cards and Revenue Recognition. *Practical Tax Strategies* 93(3) 106-112.

Sinclair, D, and McKay, B.A. (2013). Excess Compensation and the Independent Investor Test. (2013) *Practical Tax Strategies*, 90(4), 148-154.

Calhoun, M.A., McKay, B.A. (2012). Online Opportunities for Business Courses. *Academic Exchange Quarterly*, 16(3).

Lockwood, M.J., McKay, B.A., Wiggins, M.R. (2012). Tax Planning for Divorce: Avoiding the Pitfalls. *Practical Tax Strategies*, 89(3), 106-116.

Rose, J. M., McKay, B. A., Strand-Norman, C., Rose, A.M. (2012). Designing Decision Support Systems to Promote the Acquisition of Expertise. *Journal of Information Systems*, 26(1), 7-34.

Lockwood, M. J., McKay, B.A. (2011). Preventing Fraud in Closely Held Corporate Redemptions. *Practical Tax Strategies*, 86(6), 244-248.

Lockwood, M. J., McKay, B. A. (2009). New Regs. More Closely Match Section 403(b) With Other Retirement Plans. *Practical Tax Strategies/ Thomson Reuters*, 82(1), 19-29.

Rose, J., Rose, A., McKay, B. A. (2007). Measurement of Knowledge Structures Acquired Through Instruction, Experience, and Decision Aid Use. *International Journal of Accounting Information Systems*, 8(2), 117-137.

* Bolded Journal Titles indicate inclusion on the College of Business Journal List

PUBLICATIONS: EXTERNALLY FUNDED RESEARCH

Owens, C., McKay, B., Barron, S., and Peden, A. (2017) EMS 2020- Phase II: A Financial Analysis of Georgia's EMS System. Funding provided by the Georgia Trauma Commission.

Owens, C., McKay, B., Peden, A. Barron, S. (2016) EMS 2020: A Detailed SWOT Analysis of Georgia's EMS System. Funding provided by the Georgia Trauma Commission.

PUBLICATIONS: PROCEEDINGS

McKay, B. "Does the Bite live up to the Bark? An analysis of Fraudster Repercussions before and after the implementation of Directive No. 144." Forensic Accounting Section Midyear Meeting. 2017.

McKay, Britton Stolen Identity Refund Fraud: An Analysis of the Perpetrator Characteristics and Comparison with Updated IRS Identity Theft Measures" Forensic Accounting Section Midyear Meeting. 2016

Rose, J., B. McKay and C. Strand-Norman "Designing Fraud Risk Assessment Decision Aids to Promote the Acquisition of Expertise" Mid-Year Meeting of the Information Systems Section of the American Accounting Association. 2009* (Outstanding Research Paper)

Rose, J., A. Rose, and B. McKay "Effects of Instruction and Experience on the Acquisition of Auditing Knowledge Revisited: Knowledge Structure Development, Training Regimes, and Decision Aids" Seventh Annual International Research Symposium on Accounting Information Systems in conjunction with ICIS. 2006

PUBLICATIONS: OTHER PUBLICATIONS

McKay, B. A. *Book Review "Super Crunchers: Why Thinking-By-Numbers is the New Way to be Smart"*. Savannah, GA: Savannah Business Report and Journal.

McKay, B. A. *Book Review "The Plot to Save the Planet. How Visionary Entrepreneurs and Corporate Titans are Creating Real Solutions to Global Warming. By Brian Dumaine.*

RESEARCH: PRESENTATIONS

“Does the Bite live up to the Bark? An analysis of Fraudster Repercussions before and after the implementation of Directive No. 144.” Forensic Accounting Section Midyear Conference. Orlando, FL, March 2017.

“Women and Mentorship in Academia: In the Classroom and in the Profession” Diversity, Inclusion and Fairness (DIF), April 9, 2016

“Stolen Identity Refund Fraud: An Analysis of the Perpetrator Characteristics and Comparison with Updated IRS Identity Theft Measures” Forensic Accounting Section Midyear Conference. Charlotte, NC, March 5, 2016

“Taxes and the Small Business” Global Entrepreneurship Week. November 2014. Statesboro, GA.

“Accounting Basics for the Small Business” Global Entrepreneurship Week. November 2013. Statesboro, GA.

“International Accounting, Business Productivity, and Economic Development”. REMI Policy Conference Confirmation. March 13-14, 2014, Atlanta, Georgia. Jointly presented with Benjamin McKay (*Presented on Monday, March 14, 2014 at 9:30*)

RESEARCH IN PROGRESS:

Sipe, S., Larson, L. and McKay, B., Moss, J. No more rose colored lenses: A Study of University Students’ Perceptions of Sexual Harassment in the Workplace. Under review at the Journal of Management and Organizations.

McKay, Britton, Metrejean, E., Johnson, K. IRS After Budgetary Crisis: How the bite has been muzzled. Writing final draft. Anticipating submission early summer to Journal of Accounting and Public Policy.

McKay, Britton and Metrejean, Cheryl. Do we need an instant replay? An investigation into income sourcing and taxation of daily fantasy sports.

SERVICE

Association of Certified Fraud Examiners
American Accounting Association (AAA) –
Information Systems Section
Forensic Accounting Section
Emerging Technologies Section

School of Accountancy Committee Assignments

Student Recruitment Retention, and Placement Committee (August 2007 - Present)
School of Accountancy Curriculum Committee (2015-Present)
School of Accountancy Director Search Committee (2011, 2012)
School of Accountancy Faculty Search Committee (2011, 2012, 2013, 2014, 2015)
School of Accountancy Lecturer Search Committee (2011- 2013)
Chair, Student Recruitment, Retention, and Placement Committee (August 2009 – 2010, Present)
Accounting 2102 Textbook Selection Committee (Spring 2008)

College Committee Assignments

Chair- College of Business Student Retention, Graduation and Instructional Resources Committee (2016)
College of Business Governance Committee (2016- Present)
College of Business Strategic Planning Committee (2016)
College of Business Honors Program Advisory Committee (2014-Present)
College of Business Undergraduate Curriculum Committee (2015-2016)
Committee Member, College of Business Student Retention, Graduation, and Instructional Resources Committee (SRGIRC). (August 2009 – 2011, August 2013- Present).
Deans Committee- Logistics PhD. Program Review- August 2013- December 2013
College of Business Hospitality Committee (2011 to 2013)

University Committee Assignments

University Honors Council, College of Business Representative (2016- Present)
Chair-University Athletic Committee (2014/2015 AY)
University Athletic Committee- Member (2013/2014 AY, 2017- Present)
Undergraduate Curriculum Committee Alternate (2012 to 2014)
Faculty Senate Alternate, (2009-2011)
Conversations with Professors, First Year Experience. (2008, 2010, 2011, 2012)
Commencement Volunteer: Reader (2014, 2015, 2016)

Professional Society Activity

Center for Undergraduate Research

Reviewing/Editorial Service

AAA Forensic and Investigative Accounting Section 2015, 2016, 2017
AAA SE Teaching and Learning Section, 2013, 2014, 2015
Journal of Forensic Studies in Accounting and Business, 2013- 2015
Southern Conference on Information Systems

Other Service

Treasurer of the Board: Magnolia Area Health Education Center Board of Directors, Statesboro, GA. (December 2009 – December 2018).
Julia P. Bryant Elementary School PTO- Vice-President (2015-2016), Treasurer (2016-Present)
Staying In Stitches Quilt Guild- Treasurer (2016-Present)

Junior Achievement Volunteer, Brooklet, GA. (September 2009 - November 2009).

FELLOWSHIPS AND AWARDS

W.A. and Emma Lou Crider Award for Excellence in Teaching, 2017

School of Accountancy Professor of the Year, 2017

Dabbs, Hickman, Hill and Cannon Accounting Scholar, 2016, 2015, 2013

Excellence in Research, Georgia Southern University School of Accountancy, 2013

Faculty Research Grant, Georgia Southern University, College of Business, 2011

Faculty Research Grant, Georgia Southern University, College of Business, 2009

Outstanding Research Paper Award, American Accounting Association Information Systems Section, Scholarship/Research, January 2009