

JEFFREY A. YOST

Associate Professor
School of Business and Economics
College of Charleston
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EDUCATION:

- 1989 Ph.D., Accounting, The Ohio State University
1984 M.B.A., Accounting Concentration, University of Akron
1980 B.S.Bus., Accounting, Miami University

PROFESSIONAL CERTIFICATION:

Certified Public Accountant, State of Ohio, 1988

PROFESSIONAL EXPERIENCE:

- 2000-present College of Charleston,
Associate Professor, Tenure granted 2006.
- 1996-2000 Arizona State University-West
Assistant Professor
- 1989-1996 University of Florida
Assistant Professor
- 1994 (Fall) University of South Florida
Visiting Assistant Professor
- 1984-1988 The Ohio State University
Graduate Teaching Associate
- 1983-1984 University of Akron
Graduate Assistant
- 1980-1983 Babcock & Wilcox Construction Company
Accountant

PUBLICATIONS:

"Special Order Pricing with Private Capacity Information." *International Journal of Applied Finance* (October 2013)

- “Transfer Pricing Mechanisms for Coordinating Delegated Decisions Amongst Multiple Agents”, *Journal of Economics and Finance* (Fall, 2009) with Calvin Blackwell
- “Professor Gump's Dilemma: A Classroom Exercise in Game Theory”, *Journal of Economics and Finance Education* (Summer, 2006) with Rita A. Balaban, pp. 8-13.
- “The Effect of Optimal Committed Capacity Levels on Operating Leverage”, (Fall, 2006) *Journal of Theoretical Accounting Research* (with Sam Berry)
- “Contracting for Information System Outsourcing with Multiple Bidders” *Journal of Information Systems* (Spring, 2002) with W. Ken Harmon, pp. 49-60.
- “Optimal Warranty Arrangements for the Design of Accounting Information Systems” *International Journal of Accounting Information Systems* (December, 2000) with Ronald H. Rasch, pp. 135-152.
- “Friction in the Design of Information Systems: The Design Dilemma” *Journal of Information Systems* (Spring, 1997) with Ron Rasch, pp. 19-30.
- “Optimizing the IS Outsourcing Contract: A Principal-Agent Framework” *Proceedings of the American Accounting Association Western Regional Meeting*, (1997) with W. Ken Harmon, pp. 46-49.
- “Auditor Independence as a Unique Equilibrium Response” *Journal of Accounting, Auditing and Finance* (Winter, 1995), pp. 81-101.
- “Costly Communication and Delegation in Multiple Division Firms” *International Journal of Intelligent Systems in Accounting, Finance and Management* (December, 1993), pp. 305-318.
- “Friction in Contracting for the Design of Optimal Information Systems: The Designer’s Dilemma” (with Ron Rasch), *Proceedings of the American Accounting Association Southeast Regional Meeting*, (1993), pp. 26-33.
- “Intra-Firm Resource Allocation and Transfer Pricing Under Asymmetric Information: A Principal-Agent Analysis” *Journal of Management Accounting Research* (Fall, 1990), pp. 134-9.

Others:

- “Intra-Firm Resource Allocation and Transfer Pricing Under Asymmetric Information” *Management Accounting News & Views* (Spring, 1993).

Review of Calvin Engler's *Managerial Accounting*, Third Edition. *Issues in Accounting Education*, (Fall, 1993).

PRESENTATIONS

"When Should Costs be Allocated? A unifying theory for teaching managerial Accounting." Academy of Business Education meetings in Charleston. October, 2012

"Electronic Data Interchange and Enterprise Resource Planning Technology in Supply Chain Contracts" *American Accounting Association Annual Meeting*. Anaheim, CA, August 5, 2008. With Reed Smith, Indiana University.

"Transfer Pricing Mechanisms for Coordinating Delegated Decisions Amongst Multiple Agents" *Academy of Economics and Finance*. Myrtle Beach, South Carolina, February 11, 2005. With Calvin Blackwell.

Discussant: *Academy of Economics and Finance*. Myrtle Beach, South Carolina. February 11, 2005. Paper: "A Proposed Model for Measuring Expected Losses From Certain Types of Litigation Contingencies", Richard Moellenbrendt and Joseph McElroy.

"The Effect of Activity-Level Decision-Making on Operating Leverage" *American Academy of Accounting and Finance*. New Orleans, Louisiana, December 11, 2004. With Sam Berry.

"Role Playing Exercises for teaching Production Accounting systems" Presented at the 3rd Annual Lowcountry Conference on Teaching and Learning, May, 2003. With Alan Styles.

"A Role Playing Exercise for Enhanced Understanding of Cost Data Used in Manufacturing Processes" *American Accounting Association Southeast Regional Meetings*, Charleston, South Carolina, March 29, 2003. With Alan Styles.

"Developing Corporate Policies to Minimize Email Risk Exposure" *American Academy of Accounting and Finance*. New Orleans, Louisiana, December 6, 2002. With W. Ken Harmon and Dan Braswell. Presentation by Ken Harmon.

Discussant: Management Accounting *American Accounting Association Western Regional Meetings*. Seattle, Washington, April 31, 1998. Papers: "A Laboratory Investigation of the Effects of Ex Post Verification on the Forecasts and Joint Investment Decisions," Steven T. Schwartz. "The Effects of Outcomes and Framing on Performance Evaluation" Teck-Min Choo and Lai-Hong Chung.

“Optimizing the IS Outsourcing Contract: A Principal-Agent Framework”
American Accounting Association Western Regional Meetings. Rhonert
Park, California. May 3, 1997. with W. Ken Harmon.

Discussant: Management Accounting: Health care and Systems Research.
American Accounting Association Annual Meetings. Orlando, August 14,
1995. Papers: “Management Accounting Systems, Just-in-time
Manufacturing Systems and Organizational Performance: An Empirical
Investigation”, Lokman Mia. “The Behavior of Overhead Costs:
Evidence from Hospital Service Departments”, Naomi S. Soderstrom and
Eric W. Noreen.

“Accounting Information Systems Design: A Market for Lemons?” *American
Accounting Association Southeast Regional Meetings*. Miami, Florida.
April 8, 1995. with Ron Rasch.

Discussant: Management Accounting: Analytical Research. *American
Accounting Association Annual Meetings*. New York City. August 12,
1994. Papers: “Optimal Allocations of Sunk Capacity Costs and Joint
Costs,” Thomas Hemmer. “Disclosure of Pre-decision Information in a
Duopoly”, Mandira Roy Sankar. “A Joint Cost Allocation Mechanism for
Information,” Suresh Radhakrishnan.

“Friction in Optimal Contracting for the Design of Information Systems: The
‘Design Dilemma’”. *American Accounting Association South East
Regional Meeting*. Atlanta, Georgia. April 24, 1993. With Gary McGill.

“Second Best Optimality and Marginal Cost Transfer Pricing” *American
Accounting Association Southeast Regional Meeting*. Charlotte, North
Carolina. April 24, 1993.

“Cost Allocation and Cost Accounting” *Telephone Cost Analysis Seminar*.
Public Utilities Research Center, University of Florida. October 23, 1989.

SCHOLARLY HONORS, AWARDS AND GRANTS

Outstanding Management Accounting Dissertation, AAA Management
Accounting Section, 1989.

Phi Kappa Phi, 1988.

Ernst & Whinny Doctoral Dissertation Award, 1987.

Coopers and Lybrand Teaching Award, 1986, 1987.

Jacob B. Taylor Scholarship, 1987.

AAA Doctoral Consortium Fellow, 1987.

Big Ten Doctoral Consortium Fellow, 1986.

COURSES TAUGHT

College of Charleston:

ACCT 204	Managerial Accounting
ACCT 203	Financial Accounting
ACCT 308	Cost Accounting
ACCT 316	Intermediate Accounting I
ACCT 317	Intermediate Accounting II
ACCT 418	Intermediate Accounting III
ACCT 431	Advanced and Not-for-Profit Accounting
ACCT 508	Management Accounting (Master of Accounting Program)
ACCT 513	Current Issues in Accounting (Masters of Accounting Program)
ACCT 531	Advanced Accounting (Masters of Accounting Program)

Courses Taught at Other Institutions:

Intermediate Financial Accounting (Arizona State University West)
Cost Management and Cost Control (Arizona State University West)
Advanced Cost Management (Arizona State University West)
Managerial Accounting and Cost Control (MBA Core Course, Arizona State University West)
Accounting Research II – Management Accounting (Ph.D. Seminar, University of Florida)
Management Accounting and Control (Master of Accountancy Program, University of South Florida)
Cost and Management Accounting II (University of Florida and University of South Florida)
Information Systems for Management Planning and Control (University of Florida)
Introduction to Accounting – Financial (The Ohio State University)
Introduction to Accounting – Managerial (The Ohio State University)

SERVICE ACTIVITIES

1989-1992	Ad hoc reviewer, <i>The Accounting Review</i>
1989-1993	Petitions and Admissions Committee, Fisher School of Accounting, University of Florida.
1990-1991	Reviewer, AAA Southeast Regional Meetings.
1990-1991	Petitions Committee, Fisher School of Accounting, University of Florida
1991-1993	Faculty Advisor, Florida Accounting Association, Fisher School of Accounting, University of Florida.
1992-1993	Reviewer, Management Accounting Section, AAA Annual Meeting.
1992	Outstanding Management Accounting Dissertation Award Committee, AAA Management Accounting Section.

1992 Ernst and Young Professorship Search Committee, Fisher School of Accounting, University of Florida.

1992 Price Waterhouse Professorship Search Committee, Fisher School of Accounting, University of Florida.

1993 Ad hoc Reviewer, *Managerial and Decision Economics*.

1993-1995 Ad hoc Reviewer, *Journal of the American Taxation Association*

1995 Graduation Marshal, University of Florida.

1996-1999 Director, Western Region Managerial Section, American Accounting Association.

1996 Ad hoc Reviewer, *Advances in Accounting Information Systems*

1997 Promotion and Tenure Process Task Force, School of Management, Arizona State University West.

1997-1999 Program Committee, School of Management, Arizona State University West.

1997-1999 Faculty Senate, Arizona State University West.

2000-2001 School of Business and Economics, College of Charleston, Graduate School of Business and Economics Executive MBA Committee

2000-2003 School of Business and Economics, College of Charleston, Graduate Committee.

2001-2005 University of Charleston, S.C., Graduate Council.

2001-2003 College of Charleston, Student Affairs and Athletics, Secretary.

2002 School of Business and Economics, College of Charleston, Schottland Award Committee

2003-2004 College of Charleston, Faculty Committee on Institutional Effectiveness

2004-2005 College of Charleston, Curriculum Committee

2004-2005 Director of Professional Education, Charleston Trident Chapter, Institute of Management Accountants.

2004-2005 Library Liason, Department of Accounting and Legal Studies, College of Charleston

2005 Treasurer and Member of Board of Trustees, ITN Trident (not-for-profit organization providing transportation for senior citizens)

2006-2008 Faculty Senate, College of Charleston

2008-2009 Parking advisory and adjudication committee, College of Charleston

2008-2010 General Education Committee, College of Charleston

2010-2011 Faculty Senate, College of Charleston

2010-2012 Curriculum Committee, School of Business

2011-2012 Assessment Committee, School of Business

2011-2014 Academic Planning Committee, College of Charleston

2014-2015 Chair, Faculty Development Committee, School of Business

2016-2017 Assessment Committee, College of Charleston

DISSERTATION COMMITTEES:

Robin Radtke, (Presently Associate Professor of Accounting, Florida Atlantic University)

Dennis Weisman (Presently Professor of Economics at Kansas State University)

Srabana Gupta (Presently Assistant Professor of Economics at Penn State University)