**Paul E. Ordyna**

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## EDUCATION AND CERTIFICATIONS

**Purdue University**, Krannert School of Management, West Lafayette, IN Ph.D. in Business Administration, August 2015

Major Area: Accounting Minor Area: Statistics

**University of Mississippi**, School of Law, Oxford, MS Juris Doctor (Cum Laude), May 2010

**University of Mississippi**, Patterson School of Accountancy, Oxford, MS Master of Accountancy, May 2009

**Brigham Young University**, Marriott School of Management, Provo, UT Bachelor of Accountancy, April 2001

**Certified Public Accountant**, State of Tennessee (Active: 2009 - present)

**Member of the Utah State Bar**, (Inactive: 2010 – present)

## PROFESSIONAL EXPERIENCE

**University of South Dakota Aug 2021 – present**

*Vermillion, SD**50 hours per week*

A public research university located in Vermillion, South Dakota with an annual enrollment of almost 10,000 students

# Assistant Professor

* Taught individual and business entity taxation and financial accounting courses at the undergraduate and graduate levels to approximately 80 students per semester. The undergraduate taxation courses served as an introduction to individual taxation and pass-through entities. The graduate entity tax course exposed students to tax research and planning, accounting for income taxes, and the tax treatment of taxpaying, pass-through and tax-exempt entities. The graduate tax course also introduced students to income taxation of trusts and estates and interacting with the IRS.
* Conducted research in financial accounting and taxation using empirical archival and case study methodologies. Published research in top peer-reviewed tax and accounting journals.
* Served on numerous committees including the curriculum, hiring and graduate admissions committees. Some of the duties including interviewing new faculty, evaluating student application for admission to graduate programs and determining college procedures and policies.
* Participated in a variety of events with recruiting firms including Meet the Firms, South Dakota CPA showcase and professional lunches. This included networking and establishing relationships with industry leaders in the State of South Dakota.

**Utah Valley University Aug 2020 – June 2021**

*Orem, UT**45 hours per week*

A public research university located in Orem, Utah with an annual enrollment of over 41,000 students

# Visiting Faculty

* Taught financial accounting and taxation classes through live streaming and hybrid formats
* Worked with students and provided advice in obtaining internships and full-time employment including writing letters of recommendation
* Gathered data and created novel datasets of tax professional hours, engagement details and debtor liability structure by reviewing and analyzing bankruptcy filings

**University of Cincinnati Aug 2015 – Aug 2020**

*Cincinnati, OH**50 hours per week*

A public research university located in Cincinnati, Ohio with an annual enrollment of over 44,000 students

# Assistant Professor

* Taught taxation and estate planning classes to approximately 100 students per semester
* Conducted research in financial accounting, bankruptcy and taxation which included reviewing and analyzing legal filings in tax and bankruptcy cases and matching financial information to data reported to the Security and Exchange Commission
* Developed and taught estate planning courses for graduate and undergraduate students. These courses involved teaching accounting students how to prepare estate and gift tax returns and finance students the estate planning process
* Taught courses in tax research and planning. This instruction involved projects where students had to draft communications to clients that demonstrated an understanding and interpretation of federal tax laws from the executive, legislative, and judicial branches of government
* Written numerous research papers involving financial technical issues and laws and presented results at various national and international conferences
* Served on numerous committees to improve the management and work processes of the college of business.
* Worked with administrators and faculty to address issues related to students and student organizations

**Purdue University Aug 2010 – Aug 2015**

*West Lafayette, IN**40 hours per week*

A public research university located in West Lafayette, IN with an annual enrollment of *over 31,000 students*

# Research Assistant/Instructor

* Developed methodologies, collected data and performed statistical analysis on numerous research projects
* Taught practical and theoretical GAAP financial accounting concepts to approximately 100 undergraduate and graduate students.
* Assigned and supervising MBA students in advanced financial reporting projects involving the analysis of financial statements and the study of liquidity, risk, leverage, operating performance, and cash flow concepts

**Merit Medical Systems Inc. Jan 2007- Aug 2007**

*West Jordan, UT 50 hours per week*

A publicly traded manufacturer and marketer of proprietary disposable medical devices used primarily in cardiology and radiology procedures

# Senior Accountant

* Reviewed reporting requirements of financial statements, addressed and resolved issues, and collaborated with federal and state agencies for transmission of financial data
* Reviewed audit reports to address issues and make appropriate adjustments for future periods
* Implemented automated sales tax database for the corporation, trained personnel, planned and prepared monthly sales tax returns to ensure the compliance with tax laws of different jurisdictions
* Managed cash flow forecasts and budgets, completing daily cash transactions and reconciled bank statements monthly
* Prepared monthly P&L statements and reports reconciling accruals and other accounts with consolidated corporation with assistance of Oracle software.
* Presented monthly, quarterly, and annual results to senior management.

**Comcast Cable Communications Jan 2005- Jan 2007**

*Sandy, UT 55 hours per week*

The largest cable television provider in the United States also offers quality high-speed data and telephone communications.

# Accountant

* Analyzed rate and volume variances suggesting cost cutting strategies to senior management
* Prepared monthly P&L statements, addressing accruals and other income and sales issues
* Forecasted monthly operating statistics, projecting cash flow and other financial needs to meet operational goals
* Participated in a cross functional team environment to grasp an understanding of the whole business model and market wide targets

**Alpine Health Products LLC May 2002- Jan 2005**

*Orem, UT 45 hours per week*

A manufacturing company that supplies dietary supplements to its wholly owned parent, Metabolife International Inc.

# Senior Accountant

* Formulated and quoted cost estimates to set transfer prices and standard costs
* Oversaw every function of inventory control, addressing and solving issues of inventory discrepancies and manufacturing variances
* Prepared overhead and other inventory budgets in order to assess and implement correct labor and manufacturing rates.
* Sustained the other functions of the accounting environment, i.e. competent in performing accounts payable, accounts receivable, ADP payroll, account reconciliation, cash flow and financial statement preparation.

**PricewaterhouseCoopers LLP June 2001- Nov 2001**

*Denver, CO 60 hours per week*

A global professional services firm which provide a variety of accounting, financial and legal services.

# Corporate Tax Associate

* Analyzed large quantities of financial information identifying and implementing tax saving situations for the client
* Reviewed and organized client information to prepare tax return in a timely manner
* Addressed and researched critical tax issues that arise in each engagement
* Prepared and delivered processed tax return to the client

## RESEARCH INTERESTS

Tax, Financial Accounting, Capital Markets, Corporate Disclosure, Litigation Risk, and Bankruptcy

## RESEARCH

### Published Journal Articles

Jackson, S. Ordyna, P. and S. Ragothaman, 2023. **Diagnosing Fraud at Decision Diagnostics: A COVID-19 Case Study**.forthcoming at *The Journal of Forensic Accounting.*

Olson, A., Ordyna, P., 2023. **Boards Reactions to Problems in Accounting for Income Tax Failures.** *The Journal of the American Taxation Association*. 45(1), p.145-166

Ordyna, P. 2020. **(Dis)aggregated Earnings Forecasts and Acquisition Financing.** *Asian Review of Accounting.* 28 (2): 255-271.

Ordyna, P. 2010. **Insuring Human Space Flight: An Underwriter's Dilemma.** *Journal of Space Law* 36(1): 231-252.

### Working Papers

## Informed Trading of Industry Peers: Protection from the Information Spillover Effect of

**Restatement Announcements.** (with Nicole Jenkins) – Third round review at the *Journal of Financial Reporting*

**A COVID related fraud at Applied BioSciences Corp.: What are the Lessons?** (with Scott Jackson and Srinivasan Ragothaman) – Submitted for second round review at *Issues in Accounting Education*

**Negotiated Audit Services and Bankruptcy Outcome** (with Nicole Jenkins) – *Preparing to submit for presentation at a regional conference.*

**Voluntary Going Concern Disclosure and Bankruptcy Planning** – *Preparing to submit for presentation at a regional conference*

### Works in Process

**Auditor Effort & Post-bankruptcy Firm Performance (with Mark Bagnoli and Susan Watts)**

**Audit Effort, Resource Allocation and Financial Reporting Quality (with Ted Goodman)**

## PROFESSIONAL PRESENTATIONS

BYU Accounting Research Symposium, Provo, UT (2023)

AAA Forensic Accounting Research Conference, Salt Lake City, UT (2023)

Idaho State University, Pocatello ID (2022)

University of Montana, Missoula MT (2022)

Northern Arizona University, Flagstaff AZ (2021)

University of South Dakota, Vermillion SD (2021)

University of Nevada, Reno NV (2019) Utah Valley University, Orem UT (2019)

Loyola Marymount University, Los Angeles CA (2019)

International Accounting Symposium - Asian Review of Accounting; Chongqing, China (2019)

Conf. on the Convrg. of Financial & Managerial Accounting Research; Alberta, Canada (2019) BYU Accounting Research Symposium; Provo, UT (2018)

American Accounting Association Annual Meeting, Washington D.C. (2018) Ball State University, Muncie, IN (2016)

BYU Accounting Research Symposium; Provo, UT (2015) Florida State University, Tallahassee, FL (2015)

The University of Mississippi, Oxford, MS (2015) University of Kentucky, Lexington KY (2015) University of Cincinnati, Cincinnati OH (2015) Utah Valley University, Orem UT (2015)

Weber State University, Ogden UT (2015)