

**West Tennessee Accounting Conference  
Registration Form**

**Program Number 1031001**

CPE Credit: 4 hours A&A; 2 hours Tax;

1 hour TN State-Specific Ethics;

1 hour Management; **8 hours Total.**

Register online at [http://www.utm.edu/departments/ecece/non\\_credit\\_registration.php](http://www.utm.edu/departments/ecece/non_credit_registration.php).

Name \_\_\_\_\_

License Number \_\_\_\_\_

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Firm \_\_\_\_\_

Mailing Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Office Telephone Number \_\_\_\_\_

E-Mail Address \_\_\_\_\_

Registration Fee - \$195 per person

Please make *checks* payable to UT Martin  
To pay by *debit/credit card*, please complete:

Check one:  Visa  MasterCard  Discover

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**Complete and mail to:**

ECOS, 110 Gooch Hall,  
UT Martin, Martin, TN 38238

Or

**Fax to:** 731-881-7984

**Questions?**

Call ECOS at 731-881-7082

Financial Accounting, Not-for-Profit Accounting and  
Accounting Information Systems.

**Ray Todd** joined the Tennessee Department of Revenue in Feb. 1969 after military service. Over his 40-year career, he has served in various capacities including Supervisor of Office Audit, Assistant Chief of Processing and Chief of Taxpayer Liaison in the previous Sales Tax Division. Mr. Todd managed the taxpayer education section for some time and now holds an administrative position in the Taxpayer and Vehicle Services Division that involves extensive communication with businesses.

He has specialized in sales and use tax throughout his career and is frequently invited to speak to many diversified types of business and professional organizations, including trade associations, county clerks conventions, and Chambers of Commerce across the state, as well as, within the past year, seminars offered through the University of Tennessee Knoxville, East Tennessee State University and Austin Peay State University.

Ray is married to his wife (Betty) of 40 years. They have three adult children and three granddaughters. His family resides on a farm in a rural area of Cannon County in Middle Tennessee.

**Brian Johnson, M.A.**, is Lecturer of Psychology in the Department of Behavioral Sciences at the University of Tennessee at Martin. Mr. Johnson earned his BA in Psychology and MA in General Experimental Psychology from the University of Northern Iowa. He has additional course work in Social-Organizational Psychology from Northern Illinois University. Mr. Johnson has taught a wide variety of psychology courses at UT Martin, including Human Relations and Personal Adjustment, Industrial-Organizational Psychology, Social Psychology, and Social Psychology and the Law. A popular lecturer on campus, he has also presented Goal Setting and Personal Change to a local civic group. Industrial-organizational psychology is the scientific study of workplace issues relevant to business, including leadership, assessment, selection, training, organizational development, performance, and work-life balance.

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THE UNIVERSITY of TENNESSEE **UT**  
MARTIN



**2009 West Tennessee  
Accounting Conference**

**Friday, November 13**  
Boling University Center, Room 206

*Sponsored by:*  
The UT Martin Department of Accounting,  
Finance, Economics and Political Science &  
The Office of Extended Campus and Online Studies

# 2009 West Tennessee Accounting Conference

## Schedule

- 7:30-8:00** *Registration and Continental Breakfast*
- 8:00-9:50** **TN Sales and Use Taxes for Businesses and Legislative Update:** *Ray Todd*, TN Dept of Revenue – This session includes information on determining and filing sales and use taxes, possible exemptions for manufacturers, farmers, non-profits and others. This successful seminar series has been presented across eastern and central Tennessee. The Legislative Update provides a “heads up” for 2009 changes related to Sales and Use taxes, Franchise and Excise taxes, and other tax-related matters.
- 10:00-10:15** *Break*
- 10:15-11:30** **TN State-Specific Ethics:** *Dennis Dycus* – Mr. Dycus, who has been authorized by the Tennessee State Board of Public Accountants to present this topic, discusses ethics rules for public accountants. This training will satisfy the state board’s CPE requirement for 1 hour of state-specific ethics training.
- 11:30-12:45** *Lunch*
- Better Performance Reviews:** *Brian Johnson* – Mr. Johnson presents current ideas for using employee evaluations as a mechanism to communicate with and develop employees, motivate better performance, and drive your company’s long-range goals. Learn how to spend performance review time more effectively and painlessly.
- 12:45-1:45** **Financial Accounting Standards Update for Businesses:** *Bob Putman* – Dr. Putman presents highlights of new accounting standards and discusses the impact of the recent standards codification.
- 1:45-2:00** *Break*

- 2:00-4:20** **My Favorite Frauds and How They Could Have Been Prevented:** *Dennis Dycus* – Internal controls are presented in a highly relevant way, by examining actual cases of fraud that have occurred in Tennessee, and what could have been done to avoid them. This session provides a memorable and entertaining approach to raising fraud awareness and control consciousness, and will be valuable to auditors, managers with control responsibilities, and business advisors. Both the control environment and specific control activities will be discussed.
- 4:20-4:30** *Evaluations and adjourn*

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## The Presenters

**Dennis F. Dycus**, CPA, CFE, CGFM, presently serves as Director of the Division of Municipal Audit for the Office of the Comptroller of the Treasury, State of Tennessee. A graduate of western Kentucky University and a 1986 graduate of the Tennessee Government Executive Institute, Mr. Dycus has developed and/or conducted training programs in all fifty states, Puerto Rico, Guam, Canada and Europe, for organizations such as the Association of Certified Fraud Examiners, the American Institute of Certified Public Ac-

countants, and numerous other professional organizations, government agencies and for-profit businesses.

An active member of the American Institute of Certified Public Accountants, Mr. Dycus previously served on the Members in Government Committee, the Ad Hoc CPE Curriculum Task Force on Government and the National CPE Curriculum Subcommittee. He is also a member of the Tennessee Society of Certified Public Accountants, the Association of Government Accountants, the Government Finance Officers Association, and the Association of Certified Fraud Examiners (ACFE), where he has served as chapter president and as a member of the Association’s Board of Regents and the ACFE Foundation.

Mr. Dycus has received many awards for professional service and excellence in instruction. Among these, he was honored in 1998 with the ACFE’s Distinguished Achievement Award for his meritorious service in the detection and deterrence of fraud and in 2001 was one of only three individuals to receive the designation as a Fellow of the Association of Certified Fraud Examiners for his contribution to expanding the ACFE’s body of knowledge. In 2003 he was the recipient of the Tennessee Society of CPA’s first ever Outstanding CPA in Government Award and in 2004 received the ACFE’s Outstanding CFE in Government Award. In 2005, the Middle Tennessee Chapter of the ACFE named him president emeritus in recognition of his longstanding contributions to the chapter. In addition, he has authored articles on auditing for fraud for national publications.

**Robert Putman**, D.B.A., CPA, is Professor of Accounting at the University of Tennessee at Martin. Dr. Putman earned his BS from Mississippi State University and the MBA and DBA from The University of Memphis. He is a Certified Public Accountant, member of the American Institute and Tennessee Society of Certified Public Accountants and serves on the TSCPA Editorial Board. He is active in the regional business community having served as Chairman of the Board of McKenzie Regional Hospital (Community Health Systems, Inc.) and as a former Mayor of McKenzie, Tennessee. Dr. Putman has published numerous articles and provided professional presentations addressing the quality and application of financial statement information, ethics, and accounting education. Dr. Putman has taught a wide variety of accounting courses at UT Martin, including