

Martha L Sale

Assistant Professor - Accounting
College of Business

Degrees Earned

D.B.A.	1999	Louisiana Tech University	Accounting
M.Acc.	1994	University of Florida	Accounting
B.S.	1993	Louisiana Tech University	Accounting

Professional Licensures and Certificates

Certified Public Accountant State of Colorado, 17472, 1997

Peer-Reviewed Publications and Artistic Performances/Exhibitions

Articles

- Parker, P. D. & Sale, M. L. (2007). Managing Pension Expense for Managed Earnings: Why FASB is Rethinking Pension Standards. *Academy of Accounting and Financial Studies Journal*, *11* (3), 109-123.
- Sale, M. L. (2007). How Can I Jump When I Have No Place to Stand: Accounting to Meet the Needs of a Changing Market. *Journal of the International Academy for Case Studies*, *13* (5), 31-37.
- Sale, M. L. & Cheek, R. G. (in press, 2007). E-Allocation in Online Banking. *The E-Business Review*, *VII*, 173-177.
- Acceptance Date: 2007
- Sale, M. L. (2006). Losing Like Forrest Gump: Winners and Losers in the Film Industry. *Academy of Accounting and Financial Studies Journal*, *10* (2), 39-48.
- Sale, M. L. & Sale, R. S. (2005). Lending Validity and Consistency to Performance Measurement. *Managerial Auditing Journal*, *20* (9), 915-927.
- Sale, M. L. (2005). Accounting for Quality: Return on Investments in Quality Assurance Programs. *Academy of Accounting and Financial Studies Journal*, *9* (1), 111-129.
- Sale, M. L. (2004). Comparing Apples to Apples: Quantifying Measures for the Balanced Scorecard. *Journal of Organizational Culture, Communications and Conflict*, *8* (1), 61-75.
- Sale, M. (2004). Performance Appraisal Along Cultural Dimensions: Truth or Consequences. *International Journal of Strategic Cost Management*, 3-9.
- Sale, M. L. & Inman, R. A. (2003). Survey-based comparison of performance and change in performance of firms using traditional manufacturing, JIT and TOC. *International Journal of Production Research*, *41* (4), 829-844.
- Sale, M., Sale, R., & Cheek, R. (2003). From Essential Characteristic to Oxymoron: Accounting Ethics Under the Gun. *Journal of Legal, Ethical, and Regulatory Issues*, *6* (1), 65-76.
- Cheek, R. G., Sale, M. L., & Hatfield, R. (2002). The Global Evolution of the Net-Enhanced Organization. *Journal of International Business Research*, *1*, 135-146.
- Sale, M. L. (2001). Steps to Preserving the Profession. *National Public Accountant*, *42* (2), 8-10.
- Sale, M. L., Cheek, R. G., & Hunt, S. (2000). Issues and Innovations in the Implementation and Delivery of Internet - and Intranet-Based Instruction. *Journal of Business and Training Education*, *9*, 103-116.
- Sale, M. L. (2000). Managing Healthcare for Expatriates: Quality Assurance Using a Technology Based Approach. *Academy of Marketing Studies Journal*, *4* (1), 17-22.

Proceedings

Full Paper

Sale, R. S. & Sale, M. L. (2007). Component Supplier Selection in the Presence of Component Commonality and Diverse End-Item Market Requirements. *American Society of Business and Behavioral Sciences Annual Meeting*.

Sale, R. S. & Sale, M. L. (2007). Supplier Selection with Component Commonality. *Production and Operations Management Society*.

Sale, M. L. & Parker, P. D. (2005). Losing Like Forrest Gump: Winners and Losers in the Film Industry. *Academy of Accounting and Financial Studies*.

Research Monographs and Technical Reports

Funded External Grants

Peer-Reviewed Presentations/Posters

Paper Presentations

International

Sale, M.L. & Cheek, R. G. (2007, April). *e-Allocation in Online Banking*. Presented at Annual Conference of International Academy of E-Business, Vancouver, BC, Canada.

National

Sale, M.L. (2007, August). *The Foot Bone Connects to the Leg Bone, A Demonstration of Product Costing*. Presented at American Accounting Association Annual Meeting, Chicago, Illinois.

Sale, R.S. & Sale, M. L. (2007, May). *Supplier Selection with Component Commonality*. Presented at Production and Operations Management Society, Dallas, Texas.

Sale, R.S. & Sale, M. L. (2007, March). *Component Supplier Selection in the Presence of Component Commonality and Diverse End-Item Market Requirements*. Presented at American Society of Business and Behavioral Sciences Annual Meeting, Las Vegas, Nevada.

Parker, P.D. & Sale, M. L. (2006, October). *Managing Pension Expense for Managed Earnings: Why FASB is Rethinking Pension Standards*. Presented at American Academy of Accounting and Finance Annual Meeting, Reno, Nevada.

Cheek, R.G., Kunz, M. B., & Sale, M. L. (2006, April). *Post Katrina Driven Recovery Through Governmental Entrepreneurship*. Presented at Academy of Entrepreneurship Annual Meeting, New Orleans, Louisiana.

Parker, P.D., Sale, M. L., & Ussry, C. (2006, April). *Business Environment Fraud: Accounting Happenings*. Presented at Academy of Accounting and Financial Studies, New Orleans, Louisiana.

Sale, M.L. (2006, April). *Robbing Peter to Pay Paul? ABC Cost Allocation between Traditional and Online Banking Functions*. Presented at Proceedings of the Academy of Commercial Banking and Finance, New Orleans, Louisiana.

Sale, M.L. (2005, October). *An Analysis of the Influence of ERP Implementation on Financial Accounting Measures*. Presented at Academy of Accounting and Financial Studies, Las Vegas, Nevada.

Sale, M.L. & Parker, P. D. (2005, October). *Losing Like Forrest Gump: Winners and Losers in the Film Industry*. Presented at Academy of Accounting and Financial Studies, Las Vegas, Nevada.

Sale, M.L. (2005, April). *Implementing ABC for Small Service Provider*. Presented at Academy of Accounting and Financial Studies, Memphis, Tennessee.

Sale, M.L. (2005, April). *Value Chain Analysis and the Application of TOC to Service Providers*. Presented at Academy of Production and Operations Management, Memphis, Tennessee.

Regional

Sale, M.L. & Ketchand, A. A. (2007, November). *Government Grants for Primary Research: Seeking an Alternative to Individually Negotiated University Facilities and Administrative Rates*. Presented at Accounting Education and Research Forum - Tyler Junior College, Tyler, Texas.

Work or Professional Experiences

Experience: Academic

Assistant Professor, Sam Houston State University (September, 2005 - Present).

Assistant Professor, University of South Alabama (November, 2002 - August, 2005).

Assistant Professor, Morehead State University (September, 1998 - August, 2000).

Accounting Instructor, University of Arkansas at Monticello (September, 1997 - May, 1998).

Teaching Assistant, Louisiana Tech University (March, 1996 - August, 1997).

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