

VITA

KATHERINE S. MOFFEIT

I. ACADEMIC/PROFESSIONAL BACKGROUND

EDUCATION

Ph.D.	1985	The University of North Texas	Accounting
"The Effect of Cognitive Style on Auditor Internal Control Evaluation," unpublished Ph.D. dissertation, August, 1985.			
M.B.A.	1980	University of Texas at Arlington	Accounting
B.B.A.	1968	University of Central Arkansas	Accounting

ACADEMIC EXPERIENCE

University of West Georgia	Professor (Tenured 2006)	8/01 – present
Texas State University-San Marcos	Associate Professor Assistant Professor	9/94 – 7/01 9/88 - 8/94
The Wichita State University	Assistant Professor	1/84 - 8/88

Courses Taught:

Undergraduate: Auditing, Financial Reporting I, Financial Reporting III, Financial Reporting IV, Principles of Financial Accounting I, and Principles of Financial Accounting II, Special Problems in Accounting, and Accounting Internships.

Graduate: Seminar in Auditing, Seminar in Financial Reporting, Non-Profit Accounting and Auditing.

Courses Prepared:

Seminar in Auditing, Accounting and Auditing in Governmental and Not-for-Profit Organizations, Seminar in Financial Reporting.

NON-ACADEMIC EXPERIENCE

Texas State Auditor's Office	Faculty Intern	Summer 1993
Affiliated Computer Systems	EDP Auditor	Summer 1981
Arkansas Legislative Audit	Senior Auditor	8/73 - 8/75
Arkansas Legislative Council	Budget and Fiscal Research Specialist	10/69 - 8/73
Peat, Marwick, Mitchell and Co.	Staff Auditor	6/68 - 10/69

CERTIFICATION

Certified Public Accountant Arkansas #1131 April, 1972-present

ORGANIZATIONS

Honorary: Beta Gamma Sigma
 Beta Alpha Psi
 Tau Alpha Xi

Academic: American Accounting Association (AAA)
 Auditing Section
 Government and Nonprofit

Professional: American Institute of Certified Public Accountants (AICPA),
 Georgia Society of CPAs (GSCPA), Institute of Internal Auditors
 (IIA)

SERVICE

University of West Georgia
 Taskforce on Graduate Education, Chair 2008 - present
 Faculty Senate 2005-2008
 Academic Policies and Procedures Committee 2005 – 2008; Chair 2006-2008
 Student Organization Judicial Committee 2002- 2007
 Committee on Graduate Studies 2003- 2007; 2009-2010

Richards College of Business:
 Graduate Programs Committee, 2006-2011; Chair 2006-2010
 Graduate Curriculum Committee, 2004-2006
 Strategic Management Committee, 2005-2006

Departmental:

Scholarships and Awards Committee, Chair, 2006 - present
Faculty Advisor – The Accounting Club, 2003-2007
Sponsor, Big Night, 2006.
Curriculum Review Committee, Chair, 2003- present
AACSB Accounting Accreditation Committee, 2004 – 2006
MPAcc Comprehensive Exam Committee 2001 - 2007
Student Awards Committee, 2001-05

Professional:

Georgia Society of Certified Public Accountants (GSCPA) Council
Member 2006-2010
Vice-President, West Georgia Chapter, GSCPA, 2008- 2010
Secretary, West Georgia Chapter, GSCPA, 2006 – 2008
On-Campus Champion, American Institute of Certified Public
Accountants 1997- 2009 (program discontinued)
Session Chair and Discussant, American Accounting Association 2007
Reviewer, American Accounting Association 2006
Reviewer, TSU Business and Economic Review 2002 - 2008

Community:

Carrollton Civic Woman's Club, 2002 - present
American Veterans Auxiliary, Secretary 2003 – present
Veterans of Foreign Wars Auxiliary, 2004 – present; Trustee 2006-2009

II. SCHOLARLY/CREATIVE

ARTICLES

Journal Articles:

- Bird, B.M., Moffeit, K., “A Short-Term Covenant Not to Compete Can Result in Significant ‘Book-to-Tax’ Adjustments,” *The Journal of Taxation* (forthcoming).
- McCraw, H., Moffeit, K., and O’Malley, J. “An Analysis of the Ethical Codes of Corporations and Business Schools,” *Journal of Business Ethics*, 2008.
- Moffeit, K., Eikner, E. “IFRS: What Every CPA Should Know,” *Today's CPA*, 36(2), 24-29, 2008. [CPE Self-Study Article].
- Moffeit, K., and Colley, R. “EBITDA: A Useful Financial Performance Measure?” *Research Journal of Business Disciplines*, pp. 81-84, October 2004.
- Colley, R., and Moffeit, K., “The New Regulation G: Impact on Pro Forma Financial Information,” *Today's CPA*, pp. 19-23, July/August 2003.

- Moffeit, K., and Eikner, E., "Implementation of SAB 101," CPA Journal, pp. 56-57, January 2003.
- Bird, B.M., McCraw, J.H., and Moffeit, K., "Using Conservation Easements to Secure Estate Tax Benefits," Real Estate Review, fall 2001, pp. 46-51.
- Oliver, J.R., and Moffeit, K., "Corporate Share Buybacks," CPA Journal, pp. 56-58, August 2000.
- Moffeit, K., "Commissions and Contingent Fees--Do You Know the Rules?" Today's CPA, pp. 22-27, March/April 2000, [CPE Self-Study Article].
- Moffeit, K., and Eikner, E., "An Analysis of SOP 98-3: Audits of State and Local Governments and Not-for-Profit Organizations Receiving Federal Assistance," Today's CPA, pp. 44-51, September-October, 1998, [CPE Self-Study Article].
- of Eikner, E., and Moffeit, K., "The New Rules: Financial Reporting for Segments
a Business Enterprise," Today's CPA, pp. 42-48, July-August, 1998, [CPE Self-Study Article].
- Coker, D.R., and Moffeit, K., "Evolving Standards for Environmental Liabilities," Internal Auditing, pp. 42-48, Fall 1996.
- Moffeit, K., Mintz, S., & Taylor, R., "Ethical Responsibilities of CPAs in Advertising and Solicitation: Public Interest Considerations," Research on Accounting Ethics, Vol. 2, pp. 131-157, 1996.
- Lee, P. & Moffeit, K., "Listening: What We Know and How It Can Help Us Respond to the AECC's Call for Development of this Communication Skill," The Accounting Educators' Journal, pp. 118-125, 1994.
- Koogler, P., Moffeit, K., and Schmitz, P., "Are Stock Options a Cost to the Firm?" The Journal of Corporate Accounting and Finance, pp. 553-561, 1994.
- Mintz, S. & Moffeit, K., "Ethics and the Law: U. S. Supreme Court Rulings on the Solicitation of Clients," Professional Ethics, pp. 47-70, 1994.
- Moffeit, K. & Montondon, L., "Internal Control and SEC Enforcement Actions," The CPA Journal, pp. 50-51, 1994.
- Montondon, L., Taylor, R., & Moffeit, K., "Ethics Among Business School Students: Personal and Professional," Central Business Review, pp.

10-13, 1993.

Moffeit, K. & Lee, P., "Improving Communications: The Value of Assessment," Internal Auditing, pp. 32-37, 1991.

Lee, P. & Moffeit, K., "A Case for Experiential Learning for Internal Auditors," Internal Auditing, pp. 50-54, 1990.

Solomon, L. & Moffeit, K., "Diversity Keeps MAS Aloft," Outlook, pp. 8-14, 1981.

Published Proceedings:

Moffeit, K., & Eikner, E., "PCAOB Inspections: A Comparison of Large and Small Audit Firms," Collected Papers and Abstracts American Accounting Association Southwest Regional Meeting, San Antonio, TX, February 2007.

Meixner, W., Moffeit, K., Eikner A., "An Exploratory Look at Internal Control Reports Post-SOX," Collected Papers and Abstracts American Accounting Association Southwest Regional Meeting, Oklahoma, 2006.

Lee, P. & Moffeit, K., "Outsourcing of Internal Auditing Activities: Classroom Lessons from this Professional Reality," Proceedings of the American Accounting Association 1996 Southwestern Regional Meeting, pp. 148-152, March 6-9, 1996.

Moffeit, K., "An Examination of Cue Identification in an Internal Control Evaluation Task," Proceedings of the American Accounting Association 1988 Southwestern Regional Meeting, pp. 247-253, 1988.

Abstract Only:

McCraw, H., Moffeit, K., O'Malley, J. "An Analysis of Content of University and Business Ethical Codes," Proceedings of the 2005 Southeastern Decision Sciences Institute, February 2005.

Moffeit, K. & Smith, S., "Crime and Punishment: An Analysis of SEC Enforcement Actions," Proceedings of the 2004 American Academy of Accounting and Finance, New Orleans, December 2004.

Moffeit, K., Colley, R., "EBITDA: A Useful Financial Performance Measure?" Proceedings of the Midsouth Association of Business Disciplines 2004 Annual Meeting, p. 75, 2004, February 2004.

Moffeit, K, Morris, R., & Eikner, E., "Instructional Case: Using Databases to do Resource Analysis, Company Analysis, Comparative Analysis and Auditing Risk Analysis in Intermediate and Auditing Courses," Proceedings of the American Accounting Association 2000 Southwestern Regional Meeting, San Antonio, March 2000.

Moffeit, K., Mintz, S., & Taylor, R., "Ethical Responsibilities of CPAs in Advertising and Solicitation," Proceedings of the American Accounting Association 1993 Western Regional Meeting, pp.49-50, 1993.

BOOK REVIEWS

Auditing: Integrated Concepts and Procedures by Donald H. Taylor and G. William Glezen, Issues in Accounting Education (Fall, 1991).

Professional Accountants by Beresford Worthington, The Accounting Historian (Spring, 1986).

AWARDS

Richards College of Business 2009-2010 Annual Faculty Teaching Award

Richards College of Business 2008-2009 Annual Faculty Research Award.

Richards College of Business 2007-2008 Annual Faculty Service Award.

Richards College of Business 2003-2004 Annual Faculty Service Award.

"The Impact of Personality on Effective Communication," unpublished research project for the Wichita Chapter, Institute of Internal Auditors, May, 1988. Received "Honorable Mention" in the International IIA Research Foundation's 1987-88 Chapter Research Award Competition.

HONORS

Selected to attend the PriceWaterhouseCoopers University for Faculty, Plainsboro, NJ, June 13 -17, 2005.

Selected to attend the Arthur Andersen Conference on Business Ethics, St. Charles, Illinois, January 8-10, 1990.

Selected to attend the 1988 Trueblood Seminar for Accounting Professors sponsored and funded by Touche Ross and the AAA, Chicago,

February 24-27, 1988.

FUNDED RESEARCH AND GRANTS

- "Auditors' Ability to Detect Fraud: A Study of the Effect of Individual Differences in Cognition," (with Wilda Meixner), University Research Grant.
- "Considerations of Deferred Tax Effects on the Firm's Capital Structure, Cost of Capital and Stock Price," (with J. Stutzman), funded School of Business Research Grant.

III. SCHOLARLY ACTIVITIES

PAPERS PRESENTED AT ACADEMIC MEETINGS

- "PCAOB Inspections: A Comparison of Large and Small Audit Firms," American Accounting Association Southwest Regional Meeting, San Antonio, TX, February 2007.
- "An Exploratory Look at Internal Control Reports Post-SOX," American Accounting Association Southwest Regional Meeting, Oklahoma, 2006.
- "An Analysis of Content of University and Business Ethical Codes," Southeastern Decision Sciences Institute, Raleigh, NC, February 2005.
- "Crime and Punishment: An Analysis of SEC Enforcement Actions," The American Academy of Accounting and Finance, New Orleans, LA, December 2004.
- "EBITDA: A Useful Financial Performance Measure?," Mid-South Association of Business Disciplines, Jackson, MS, February 2004.
- "The Impact of Federal Legislation on Federal Government Accountability," American Accounting Association 2002 Government and Nonprofit Section Midyear meeting, Baton Rouge, March 2002.
- "Instructional Case: Using Databases to do Resource Analysis, Company Analysis, Comparative Analysis and Auditing Risk Analysis in Intermediate and Auditing Courses," American Accounting Association, Southwest Regional Meeting, 2000.
- "Outsourcing of Internal Audit Activities: Classroom Lessons from this Professional Reality," American Accounting Association, Southwest Regional meeting, 1996.

"An Examination of Cue Identification in an Internal Control Evaluation Task," American Accounting Association, Southwest Regional Meeting, 1988.

"Lemons in Audits--Is Professional Competition Putting the Squeeze on Quality?" Panel presentation, Southwest Meeting of the AAA, March, 1986.

PRESENTATIONS AT PROFESSIONAL MEETINGS

"Accounting & Auditing Update," West Georgia Chapter - Georgia Society of CPAs, January 2009.

"Accounting & Auditing Update," West Georgia Chapter - Georgia Society of CPAs, January 2007.

"FASB Update," Presentation at Institute of Management Accountants (IMA) luncheon meeting, Atlanta, GA., March 18, 2004.

"Ethical Implications of Scope of Service Decisions," Presentation at the 2000 Annual Tax Conference, Austin Chapter, Texas Society of CPAs, November, 2000.

"Ethics: The Auditor As Champion," Presentation to the Austin Chapter of the Institute of Internal Auditors, January, 1995.

"Ethics in Government - A Panel Discussion," panel discussant for the Thirty-Seventh County Auditors' Institute, May, 1995.

"Ethical Dilemmas in the Public Sector," Presentation for the Austin Chapter CPA Brownbag Lunch Meeting, February 21, 1991.

"Solving Ethical Dilemmas," Presentation for the Continuing Education Spring Exposition, sponsored by the Austin Chapter of Texas Society of CPAs, April 25, 1991.

"Improving Audit Efficiency," Presentation for Texas Society of CPAs, Austin, Houston, and Arlington, Texas, November and December, 1989.

"Current Developments in Peer Review," Presentation for Austin Chapter, Texas Society of CPAs, Austin, June, 1989.

"Audit Risk and Materiality," Presentation for Oklahoma Society of CPAs, June, 1988.

"Effective Communication," Presentation for Wichita Chapter, Institute of Internal Auditors, February, 1988.

OTHER PRESENTATIONS

"Health Care Financial Management," a presentation to NURS 6602, UWG, September 2010

"Health Care Financial Management," a presentation to NURS 6602, UWG, October 2009

"Budgets: Monitoring and Preparation," a presentation to NURS 6601, UWG, March 2009

"Health Care Financial Management," a presentation to NURS 6602, UWG, September 2008

"Budgets: Monitoring and Preparation," a presentation to NURS 6601, UWG, March 2008

"Measuring Costs," a presentation to NURS 6602, UWG, October 2007

"Cost Information for Decision Making," a presentation to NURS 6601, UWG, March 2007

"Accounting Update," a one hour Continuing Professional Education (CPE) presentation for Garrett Stephens Thomas & Company PC, January 15, 2003.

"Accounting and Auditing Update," an eight hour Continuing Professional Education (CPE) workshop for HLB Gross Collins, PC, Atlanta, GA. September 20, 2002.

"Teaching Principles of Accounting Workshop," a two hour Continuing Professional Education (CPE) workshop with E. Eikner and R. Morris, August, 1997.

"Accounting for Small Business," Presentation for the San Marcos Chamber of Commerce Small Business Accounting Workshop, January, 1995.

"Gathering Evidence," A Continuing Education course developed and presented to auditors at the Texas State Auditor's Office, August, 1993.

"Audit Risk, Planning, and Internal Control," Presentation to staff of Melton & Melton, CPAs, July 18, 1991.

"Facing Ethical Dilemmas," Presentation for CPA Brown Bag Luncheon,
November 1, 1990.

PROFESSIONAL SEMINARS/WORKSHOPS ATTENDED

The Association to Advance Collegiate Schools of Business (AACSB)
Assessment Workshop and Assessment Conference, Tampa, FL, June
2010.

Georgia Association of Accounting Educators, 2010 Annual meeting, Macon,
GA, February 2010.

Georgia Association of Accounting Educators, 2009 Annual meeting, Pine
Mountain, GA, February 2009.

American Accounting Association Auditing Mid-Year Meeting, St. Petersburg,
FL, January 2009.

Georgia Society of CPAs Fall Council Meeting, Greensboro, GA, November
2008.

GSCPA Accounting Institute, Georgia Society of CPAs, Athens, GA, October
2008.

Georgia Society of CPA's 2008 Leadership Workshop, Atlanta, GA, June 2008.

Fraud & Forensic Accounting Education Conference, Georgia Southern
University, Charleston, SC, May 2008.

Auditing Section Midyear Conference, American Accounting Association,
Austin, TX, January 2008.

Conference on Graduate Education, AACSB, Baltimore, MD, November 2007.

GSCPA Accounting Institute, Georgia Society of CPAs, Athens, GA, October
2007.

Georgia Society of CPAs Spring Council Meeting, Asheville, NC, May 2007.

Fair Value Accounting, Deloitte & Federation of Schools of Accountancy,
Chicago, IL, May 2007.

2007 International Conference & Annual Meeting, AACSB, Tampa, FL, April
2007.

2007 Annual Meeting of the Georgia Association of Accounting Educators,
Georgia Association of Accounting Educators, Gainesville, GA, February
2007.

2007 Auditing Section Midyear Conference, American Accounting Association,
Charleston, SC, January 2007.

2006 Nonprofit Conference, Georgia Society of CPAs, Atlanta, GA, October
2006.

Teaching Business Ethics Conference, The Center for Business & Society,
Boulder, CO, June 2006.

Forensic Interviews and Interrogations, Institute of Management Association
(IMA) Savannah Chapter/Institute of Internal Auditors (IIA) Coastal
Georgia Chapter, Savannah, GA, May 2006.

Georgia Association of Accounting Educators, 2006 Annual meeting, Atlanta,
GA, February 2006.

American Accounting Association 2005 Annual Meeting, San Francisco, CA,
August 7-11, 2005.

Introduction to WebCT, University of West Georgia, April 2005.

Georgia Association of Accounting Educators, 2005 Annual Conference,
Savannah, GA, February, 2005.

American Academy of Accounting and Finance Annual Meeting, New Orleans,
LA, December 2004.

Georgia Society of CPAs, Accounting Institute, Athens, GA, October 2004.

Annual Conference, Institute of Management Accountants, Chicago, IL,
June 26-30, 2004.

“Financial Accounting Standards Board Update,” Institute of Internal Auditors,
Atlanta, GA, March 2004.

Institute of Management Accountants workshop, “What Every Accountant Needs
To Know About Legal Issues, Gulf South Council Professional
Development Program, Tuscaloosa, AL, February 20, 2004.

Mid-South Association of Business Disciplines, Jackson, MS, February 6, 2004.

Annual Conference, Institute of Management Accountants, Nashville, TN, June 21-25, 2003.

Georgia Association of Accounting Educators, 2003 Annual meeting, Floyd College, Rome, GA, February 2003.

Thomson/South-Western Financial Accounting Seminar, Atlanta, GA, October, 2002.

American Accounting Association 2002 Government and Nonprofit Section Midyear meeting, Baton Rouge, LA, March, 2002.

Georgia Association of Accounting Educators, 2002 Annual Conference, Gainesville, GA, February, 2002.

Accounting Review Conference on Quality of Earnings, Emory University, Atlanta, GA, January, 2002.

Institute of Management Accountants workshop, "Project Development," Atlanta, GA, February 2002.

University System of Georgia's 2001 Teaching and Learning Conference, Athens, GA, October 2001.

American Accounting Association Annual Meeting, Atlanta, GA, August 2001.

American Accounting Association Southwest Regional meeting, San Antonio, TX, March, 1998.

American Accounting Association Annual Meeting, San Diego, CA, August 1999.

American Accounting Association Annual Meeting, New Orleans, LA, August 1998.

American Accounting Association Southwest Regional meeting, Dallas, TX, March, 1998.

American Accounting Association Annual Meeting, Dallas, TX, August 1997.

Texas Society of Certified Public Accountants' Educator's Conference, Austin, TX, November, 1996.

"Derivatives ," A Workshop sponsored by the San Antonio Chapter of the Institute of Internal Auditors, June 1995.

"Statement on Auditing Standards Update," Texas Society of CPAs, Austin, TX, January 1993.

"The Big Three of Fraud Investigation," conducted by the San Antonio Chapter of the National Association of Certified Fraud Examiners, San Antonio, TX, October 1992.

Peat Marwick - American Accounting Association: Audit Practice and Research Seminar, "Auditability of Management Fraud," March 1991, Houston TX

"Finding Fraud in Financial Statements, " conducted by the National Association of Certified Fraud Examiners, Austin, Texas April 1991.

The Institute of Internal Auditors Research Foundation and C. Aubrey Smith Center for Audit Education and Research, The University of Texas at Austin, Research Symposium , "Measuring Internal Audit Productivity, " Austin, TX, May 22-23, 1991

Texas Society of CPAs Accounting Educators' Conference , Austin, TX, October 1991

Peat Marwick - American Accounting Association Seminar, "Auditing Practice and Research," Dallas, TX, February 1990.

Institute of Internal Auditors, "Fraud Workshop," San Antonio, TX, March 1990.

SWT Faculty Advancement workshop, "Introduction to SPSS-PC, " Nov. 1990.

Texas Society of Certified Public Accountants, "Accounting and Auditing Update," November 1990.

Texas Society of CPAs, "Accounting and Auditing Update, "Dallas, June 14-15, 1989.

American Accounting Association Workshop, "Research Methodologies in Auditing," Cincinnati, August 16, 1987.

Peat Marwick Workshop, "Auditing Sampling," New Orleans, March 5, 1985.

OTHER MEETINGS

West Georgia Chapter Meetings, Georgia Society of CPAs, Carrollton, GA. (September 2006 - Present).

Dinner Meetings, Institute of Management Accountants, Atlanta, GA. (2001 - 2007).

Beta Gamma Sigma Banquet, University of West Georgia, Carrollton, GA.

Accounting Club Banquet, University of West Georgia, Carrollton, GA