

**CURRICULUM VITA**  
**Jennifer Reynolds-Moehrle Ph.D., CPA**

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University of Missouri – St. Louis  
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**Education**

**Ph.D. in Business (Accounting)**, Indiana University, Bloomington, Indiana; 1997  
**Master of Business (Accounting)**, Indiana University, Bloomington, Indiana; 1994  
**Bachelor of Science in Accounting**, Univ. of Kentucky, Lexington, Kentucky; 1984

**Professional Experience**

**University of Missouri-St. Louis**, 1999 – present; Professor of Accounting  
**University of Southern California**, 1997– 1999; Assistant Professor of Accounting  
**Indiana University**, 1991 - 1997; Doctoral student / Associate Instructor  
**Bradford National Life Insurance Co.**, 1987-1991; Sr. Manager, Financial Reporting  
**Ernst & Young** (formerly Ernst & Whinney), 1984-1987; Auditor  
**Licensed CPA** (State of Kentucky)

**Research Interests**

Accounting History  
Financial Statement Users' Reactions to Accounting Disclosures  
Managers' Financial Reporting Decisions  
Earnings management issues  
Financial Reporting issues surrounding the use of financial derivative instruments

**Primary Teaching Interests**

Financial accounting

- Financial Accounting and Reporting 1, 2 - Intermediate Accounting Series
- Financial/Managerial Accounting (Professional MBA/MBA Core)
- Professional Accounting Research (MAcc Core)

**Publications**

“Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2015 academic literature “, with Franzen, Laurel, Meckfessel, Michelle, and Moehrle, Stephen, *Research in Accounting Regulation*, Vol 28, (2), pp. 96-108, 2016.

“Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2012 academic literature”, with Franzen, Laurel, Meckfessel, Michelle, and Moehrle, Stephen, *Research in Accounting Regulation*, Vol. 27(1), pp. 21-38, 2015.

## Curriculum vita of Jennifer Reynolds-Moehrle continued

“Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2011 academic literature”, with Moehrle, Stephen, Mintchik, Natalia, Mohrman, Mary Beth, and Vargus, Mark, *Research in Accounting Regulation*, Vol. 26(2), pp. 175-195, 2014.

*Understanding Accounting Academic Research: Before and After Sarbanes-Oxley*. With Stephen Moehrle, Vol. 15. Bingley: Emerald Group Publishing Limited, 2013. 283 pgs. 15 vols. Studies in the Development of Accounting Thought. Print.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2010)”, with Moehrle, Stephen, Bolt-Lee, Cynthia, Williams, Thomas, *Research in Accounting Regulation*, Vol. 25(1), pp. 53-76, 2013.

"History of Accounting and Financial Reporting in the U.S." with Stephen Moehrle, *History of Global Accounting and Financial Reporting: The Americas*. Ed. Gary Previts, Peter Walton, Peter Wolnizer, and Robert Bricker. Vol. 14b. Emerald Group Limited, 2012. Print. Studies in the Development of Accounting Thought.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2009)”, with Moehrle, Stephen, Jonas, Gregory, Kozloski, Thomas, *Research in Accounting Regulation*, Vol. 24 (2), pp. 45-64, 2012.

“Developments in accounting regulation: A synthesis and annotated bibliography of evidence and commentary in the 2008 academic literature”, with Tim Farmer, Stephen Moehrle, Pamela Stuerke *Research in Accounting Regulation*, Vol. 23, pp. 97-113, 2011.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (1999-2000)”, with S. Moehrle and P. Stuerke, *Research in Accounting Regulation*, Vol. 21, 2009.

“The Proposed Conceptual Framework: Semantics or Sea Change in Financial Reporting?”, with S. Moehrle, *The CPA Journal*, November 2008.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2005-2006)”, with S. Moehrle and P. Stuerke, *Research in Accounting Regulation*, Vol. 20, pp. 47, 2008.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2001 – 2002)”, with S. Moehrle, *Research in Accounting Regulation*, Vol.19, 2007.

*The CPA Profession: Opportunities, Responsibilities, and Services*, with G. Previts and S. Moehrle, American Institute of Certified Public Accountants, New York, 2006.

“Crime and Punishment in the Marketplace: Accountants and Business Executives Repeating History”, with A. Reinstein and S. Moehrle, *Managerial Auditing Journal*, Volume 21(4), 2006

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence

## Curriculum vita of Jennifer Reynolds-Moehrle continued

and Commentary in the Academic Literature (2003 – 2004)”, with S. Moehrle, *Research in Accounting Regulation*, Volume 18, 2006.

“Upgrading Financial Literacy: What CPAs Can Do”, with S. Moehrle, *The Asset*, July, 2005.

“Earnings management in the context of pension accounting: A case”, with S. Moehrle, *Global Perspectives on Accounting Education*, Volume 2, 2005

“Management's disclosure of hedging activity: An empirical investigation of analysts and investors reactions”, *International Journal of Managerial Finance*, Volume 1, no 2, 2005, pgs. 108-122.

“Earnings management in the context of pension accounting: A case”, with S. Moehrle, *Global Perspectives in Accounting Education*, Volume 2, 2005, pp. 11-18

“Faculty and librarian collaborations: A case study and proposal for online learning environments”, with C. Bielema, D. Crocker, J. Miller, and H. Shaw, *Research Strategies*, v20, 2005

“On the demand for earnings quality: Implications for fundamental analysis in China”, *China and World Economy*, July- August 2004, pgs. 88-97.

“Shelf-registered securities: Is it time to reevaluate the process?”, with S. Moehrle and P. Stuerke, *Research in Accounting Regulation*, Volume 17, 2004, pgs 3-24.

“Transitioning to the fair value method: Changes in accounting for employee stock options”, with S. Moehrle, *The CPA Journal*, June 2004, pgs. 20-23.

“ Dining at the earnings buffet”, with S. Moehrle and J. Wallace, July/August 2003 *Business Horizons*, pgs. 61-67.

“Is there a GAAP in your understanding of Generally Accepted Accounting Principles?”, with S. Moehrle and W. Tomlinson, *Financial Analysts Journal*, September, 2002, pgs 43-51.

“How informative are earnings numbers that exclude goodwill amortization?”, with S. Moehrle and J. Wallace, *Accounting Horizons*, September, 2001, pgs 243-256.

“Purchase versus pooling - an additional consideration: Should firms rescind or forego stock repurchase plans to pool?”, with S. Moehrle and J. Wallace, *Accounting and the Public Interest*, July 2001, pgs. 115-133.

“Say good-bye to pooling and goodwill amortization”, with S. Moehrle, *Journal of Accountancy*, September 2001, pgs. 31-37.

“Should companies be racing to pool”, with S. Moehrle and J. Wallace, *Journal of Accountancy*, May 2000, Volume 189, pg. 45-48.

“Faculty and librarian collaborations: A case study and proposal for online learning environments”, with C. Bielema, D. Crocker, J. Miller, and H. Shaw, accepted for publication at *Research Strategies*, v20, 2005.

## **Curriculum vita of Jennifer Reynolds-Moehrle continued**

### **Manuscript in Progress**

*A History of Accounting in the U.S.*, 3<sup>rd</sup> Edition, co-authored with B. Merino and G. Previts.

### **Conference Presentations and Proceeding Publications**

2009 American Accounting Association Annual Meeting: Mini-Trueblood Case Seminar

2009 Deloitte Trueblood Seminar, "Using Cases in graduate Accounting Courses," February 2009, Scottsdale, AZ.

2008 American Accounting Association Annual Meeting: Mini-Trueblood Case Seminar

2008 Deloitte Trueblood Seminar, "Using Cases in graduate Accounting Courses," February 2008, Scottsdale AZ.

2007 "Surviving Graduate School", Professional Development Conference for Graduate Teaching and Research Assistants, August 2007, St. Louis, MO

2005 American Accounting Association Auditing Section Midyear Conference: "Human failings behind corporate collapses: Accountants and business executives repeating history", January 15, 2005.

2004 UCEA meeting: "Faculty and librarian collaborations: A case study and proposal for Online learning environments", with C. Bielema, D. Crocker, J. Miller, and H. Shaw, October 2004.

2004 10<sup>th</sup> World Congress of Accounting Historians: "The mercantile library in St. Louis: A wealth of historical and archival data for accounting, finance, and business research"

2004 American Accounting Association Southeast Region Conference Proceedings: "Shelf-registered securities: Is it time to reevaluate the process?"

2003 American Accounting Association Midwest Region Conference Proceedings: "On debt covenant proxies in accounting research"

2002 American Accounting Association Southwest Region Conference Proceedings: "Dining at the earnings buffet"

2001 American Accounting Association National Conference Proceedings, Research Forum: "How informative are earnings disclosures that exclude goodwill amortization?"

2000 American Accounting Association Midwest Region Conference Proceedings: "Purchase or pooling - An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations"

2000 Midwest American Accounting Association Conference Proceedings:

## **Curriculum vita of Jennifer Reynolds-Moehrle continued**

“Are cash earnings disclosures valuable?”

1999 American Accounting Association Conference Proceedings; Research Forum:  
“Purchase or pooling \_ An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations”

### **Invited Presentations**

“Using Deloitte Trueblood cases in the classroom”, presenter, American Accounting Association Annual Meeting, San Diego, CA, August 2017

“Using Deloitte Trueblood Cases in the classroom”, presenter, Deloitte Trueblood Seminar, Westlake, TX, March 2017.

"This is Accounting?!": Designing Games to Engage , presenter, UM-St. Louis Center for Teaching and Learning, Spring Forum on Teaching and Technology 2015

UM Faculty Scholars September 2014 retreat, discussion panel on tips for success, Lake of the Ozarks, MO

UM-St. Louis Focus on Teaching and Technology Conference, panel of Award Winning Teachers, Thursday, November 14, 2014

UM-St. Louis Focus on Teaching and Technology Conference, presenter, Ipad Innovation Panel, Thursday, November 14, 2014

Weatherhead School of Management, Case Western Reserve University Seminar Series, “How Informative are S&P Core Earnings?”, September 2008

"Ethics: Mentoring Young Professionals," American Society of Women Accountants, St. Louis Chapter, Jennifer Reynolds-Moehrle, St. Louis, January 2008

"Surviving Graduate School-managing your students", Professional Development Conference for Graduate Teaching and Research Assistants, University of Missouri - St. Louis, August 2007.

“Designing online collaborative projects”, University of Missouri Teaching Renewal Conference, February 2005.

“Designing online collaborative projects”, UM-St. Louis Center for Teaching and Learning Noon Conversations, October 2004.

“Librarians as TAs: Collaborating with students online”, UM-St. Louis Focus on Teaching and Technology Conference, November 2003.

## **Curriculum vita of Jennifer Reynolds-Moehrle continued**

University of Missouri – St. Louis Seminar Series in Business, “Overview of international accounting research”, October 2003.

University of Missouri – St. Louis MyGateway Summer Institute – Teaching and Learning Online “Adapting a group project to MyGateway”, July 2003

University of Missouri- St. Louis Noon Conversations on Teaching and Learning: “Assessing higher order learning “, April 16, 2003

University of Missouri – St. Louis Series, April 11, 2003: “On debt covenant proxies in accounting research”

University of Missouri - St. Louis Series, October 2002: "Introduction to the Compustat database"

University of Missouri - St. Louis Series, March 2002: "Enron 101"

University of Missouri - St. Louis Series, November 2001: "Dining at the earnings buffet"

University of Missouri - St. Louis Series, 2000: "How informative are earnings numbers that excluded goodwill amortization?"

University of Missouri - St. Louis Series, 1999: “Purchase or pooling \_ An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations”

University of Southern California 1999 Accounting Research Forum: “Purchase or pooling \_ An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations”

Washington University 1998 Seminar Series: “An empirical examination of the effects of effective risk management strategies on earnings and the earnings-return relation”

University of Missouri - Saint Louis Series, 1998: “An empirical examination of the effects of effective risk management strategies on earnings and the earnings-return relation”

### **Financial Press Citations**

St. Louis Post-Dispatch, "A game of smoke and mirrors" by Harry Levins, February 17, 2002, page B1.

Bowne review for CFOs and Investment Bankers, June, 2000., "Don't jump into the pooling frenzy", volume 11, number 8 page 2.

Powerweb: Corporate Finance, November, 2000, "Everyone out of the pool".

Smart Money, the Wall Street Journal Magazine of Personal business, "My, your profits look good!", by Paul Sturm, October, 2000, page 75.

## **Curriculum vita of Jennifer Reynolds-Moehrle continued**

### **Current Research in Progress**

“A History of Accounting in the US: The Cultural Significance of Accounting” volume 3, with Gary Previts and Barbara Merino

“Are S&P Core Earnings disclosures valuable?” with S. Moehrle and P. Stuerke

“Goodwill: A study of current FASB proposals”, with J. Wen

### **Honors and Achievements**

UM System Leadership Development Program participant, 2016

UM St. Louis Chancellor’s Award for Excellence in Teaching 2014

Outstanding Author Contribution Award, Literati Network Awards for Excellence 2014

Outstanding Author Contribution Award, Literati Network Awards for Excellence 2012

Missouri Society of CPAs Impact Award for Outstanding Educator, 2011

Who’s Who Among America’s Teachers, 2004

College of Business Administration Anheuser Busch Excellence in Teaching Award 2003

University of Missouri New Faculty Teaching Scholar, 2001-2002

Ernst & Young Foundation Doctoral Fellowship

Indiana University School of Business Dean's Fellowship recipient

### **Memberships and Affiliations**

American Accounting Association

Academy of Accounting Historians

American Institute of Certified Public Accountants

Licensed by the Kentucky State Board of Accountancy

Missouri Society of Certified Public Accountants

Delta Sigma Pi, Business Fraternity - University of Mo. Saint Louis faculty member

### **Academic Service**

Academy of Accounting Historians Section of the American Accounting Association, President, 2017-present

Academy of Accounting Historians, President-elect, 2016

Academy of Accounting Historians, Treasurer, 2005-2015

American Accounting Association Centennial Task Force Committee, member 2013 – 2016

Deloitte Trueblood Seminar Case Reviewer, 2016-present

UM System Innovative Teaching Award Committee Chair, 2016-2017

UM System Student Entrepreneurship Award Committee Chair, 2016-2017

Campus co-leader for UM Faculty Scholars program at UMSL, 2014-2015 Academic year

University of Missouri-St. Louis MTS Vice Chancellor/CFO search committee, member – Fall 2015

## **Curriculum vita of Jennifer Reynolds-Moehrle continued**

University of Missouri-St. Louis Physical Facilities, Space, and General Services Chair 2012-2015  
University of Missouri-St. Louis Safety Committee, member 2013-present  
University of Missouri – St. Louis Opportunity Scholars Program COBA student mentor, 2014-present  
University of Missouri - St. Louis College of Business Administration Undergraduate Studies Committee, chair 2007-present  
University of Missouri – St. Louis Faculty Senate member 2015-2017  
University of Missouri – St. Louis Accounting Department Faculty Recruiting Committee Chair 2012-2013  
University of Missouri – St. Louis Center for Teaching and Learning Recruiting Committee 2015  
University of Missouri – St. Louis Center for Teaching and Learning Recruiting Committee 2010  
Deloitte Trueblood Seminar Committee, co-chair 2008-2009  
Deloitte Trueblood Seminar Committee, member 2007-2008  
University of Missouri-St. Louis COBA building committee, member 2009-present  
University of Missouri - St. Louis Curriculum and Instruction Committee, 2006-2008  
University of Missouri - St. Louis College of Business, Accounting Area Recruiting Committee, 1999 - present  
University of Missouri - St. Louis College of Business Continuing Education and Outreach Director Search Committee, Spring 2005  
University of Missouri - St. Louis College of Business Faculty Research and Development Committee member 2005-2006  
Member of the Local Organizing Committee for the 2004 10<sup>th</sup> World Congress of Accounting Historians  
University of Missouri - St. Louis, Graduate Studies Committee, Secretary, 2000-2001  
University of Missouri - St. Louis, Physical Facilities Committee, 2000-2001  
Oversight Committee, Academic Honor Council – University of Southern California, 1998-1999  
Curriculum Committee – University Of Southern California, 1997-1998

### **Professional and Community Service**

Member, Board of Directors, Missouri Society of Certified Public Accountants, 2016-present  
Member, Pulpit Search Committee, Kirk of the Hills Presbyterian Church  
Member, Instruction and Curriculum Advisory Committee, Ladue School District  
Guest presenter, Gifted Resource Council of St. Louis  
Member, Site Planning Committee, Old Bonhomme Elementary School

### **Personal**

Married (Stephen Moehrle)  
Three children (Elizabeth, Allison and Jack)