

CURRICULUM VITA
STEPHEN R. MOEHRLE Ph.D, CPA

ADDRESS:

University of Missouri St. Louis
College of Business Administration
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EDUCATION

Ph.D. in Business (Accounting), Indiana University, Bloomington, Indiana; 1998
Master of Business (Accounting), Indiana University, Bloomington, Indiana; 1996
Master of Business Administration, St. Louis University; 1989
Bachelor of Science in Business Administration (Accounting),
University of Missouri - St. Louis; 1985

PROFESSIONAL EXPERIENCE

University of Missouri – St. Louis	2013 – present:	Professor and Chairman
	2011 – present:	Professor
	2005 – 2011;	Associate Professor
	1999 – 2005;	Assistant Professor
University of Southern California	1998 – 1999;	Adjunct Faculty
University of California, Irvine	1997 – 1998;	Adjunct Faculty
Indiana University	1992 – 1997;	Doctoral student / Associate Instructor
Citicorp Mortgage, Inc.	1987-1992;	Accounting Policy Officer
Ernst & Young	1985-1987;	Auditor
Licensed CPA	State of Missouri	

RESEARCH

Financial reporting issues
The impact of economic incentives on accounting choices
The impact of accounting choices on capital market participants
Accounting regulation
Accounting irregularities

TEACHING

Financial Accounting (Courses taught include the following):
Financial Accounting and Reporting III (Intermediate Accounting III)
Financial Accounting and Reporting IV (Advanced Accounting)
Financial Accounting (MBA Core)
Financial Reporting and Analysis (Graduate elective)

REFEREED PUBLICATION

“Understand the Key Differences in Missouri, Illinois, and Kansas When Advising Clients on 529 Plans” with Greg Geisler. *The Asset*, January, 2015: 24-25.

Curriculum vita of Stephen R. Moehrle continued

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2011 Academic Literature” . *Research in Accounting Regulation*, 25(2), June 2014.

“A Profile of Ernest Breech: Pioneer Financial Executive.” *CPA Journal*, June 2014.

“The Effect of State Taxes on Baseball Free Agents,” *State Tax Notes* 67(11), March 2013: 869-878.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2010 Academic Literature.” *Research in Accounting Regulation*, 25(2) June 2013.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2009 Academic Literature.” *Research in Accounting Regulation*, 24(2) November 2012.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2008 Academic Literature.” *Research in Accounting Regulation*, 23(2) October 2011.

“Missouri Tax Savings are the ‘MOST’” with G. Geisler. *The Asset* November, 2011: 18-20.

“Highlights of Governance Research,” with C. Bolt and D. Farber, *Journal of Accountancy*, September 2011.

“History of Accounting and Financial Reporting in the U.S.” with J. Reynolds-Moehrle, 2010, *Studies in the Development of Accounting Thought Volume 14b: History of Global Accounting and Financial Reporting: The Americas*, Chapter 5. The Emerald Group 2011.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2007 Academic Literature.” *Research in Accounting Regulation*, 22(2): 71-86. October 2010.

“Response to the Financial Accounting Standards Board’s and the International Accounting Standard Board’s Joint Discussion Paper Entitled, ‘Preliminary Views on Financial Statement Presentation,’” (Moehrle and T. Stober lead co-authors) with R. Bloomfield, T. Christensen, R. Colson, K. Jamal, J. Ohlson, S. Sunder, and R. Watts, *Accounting Horizons*, 2009 24(1): 149-158.

“A Framework for Financial Reporting Standards: Issues and a Suggested Model,” with R. Bloomfield, T. Christensen, R. Colson, K. Jamal, J. Ohlson, S. Sunder, T. Stober, and R. Watts, *Accounting Horizons*, 2010 24(3):471-485.

“A Research-Based Perspective on the SEC’s Proposed Roadmap for Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers,” with R. Bloomfield, T. Christensen, R. Colson, K. Jamal, J. Ohlson, S. Sunder, T. Stober, and R. Watts, *Accounting Horizons*, 2009 24(1): 117-128.

Curriculum vita of Stephen R. Moehrle continued

“A Perspective on the Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises,” with R. Bloomfield, T. Christensen, R. Colson, K. Jamal, J. Ohlson, S. Sunder, T. Stober, and R. Watts, *Accounting Horizons*, 2009 24(1): 129-137.

“The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force,” chair and principal financial accounting author, *Accounting Horizons*, 2009 23(4): 411-456.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 1999-2000 Academic Literature”, with J. Reynolds-Moehrle, M. Mohrman, and P. Stuerke, *Research in Accounting Regulation*, 2009 21(1): 125-137.

“Response to FAF Exposure Draft, ‘Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB’”, (lead author) with R. Bloomfield, T. Christensen, R. Colson, K. Jamal, J. Ohlson, S. Sunder, T. Stober, and R. Watts, *Journal of Accounting and Public Policy*, 28(1), January / February 2009: 51-57.

“The Proposed Conceptual Framework: Semantics or Sea Change in Financial Reporting”, with J. Reynolds-Moehrle, *The CPA Journal*, November 2008, 78(11):6.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2005 – 2006)”, with J. Reynolds-Moehrle and P. Stuerke, *Research in Accounting Regulation*, Volume 20, 2008: 219-266.

“A Perspective on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) without Reconciliation to U.S. GAAP”, with the AAA Financial Accounting Standards Committee, *Accounting Horizons*, July 2008: 241-248.

“Understanding Disclosures of Postretirement Healthcare Obligations”, *The CPA Journal*, September 2007.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2001 – 2002)”, with J. Reynolds-Moehrle, *Research in Accounting Regulation*, Volume 19, 2007: 233-275.

“The Profession and Universities: Partnering to Produce Outstanding CPAs,” with M.B. Mohrman, *The Asset*, September 2006.

The CPA Profession: Opportunities, Responsibilities, and Services, with G. Previts and J. Reynolds-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 J. Reynolds-Moehrle, *Managerial Auditing Journal*, Volume 21(4), 2006.

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

Curriculum vita of Stephen R. Moehrle continued

and Commentary in the Academic Literature (2003 – 2004)”, with J. Reynolds-Moehrle, *Research in Accounting Regulation*, Volume 18, 2006: 233-277.

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

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

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

“Transitioning to the fair value method: Changes in accounting for employee stock options”, with J. Reynolds-Moehrle, *The CPA Journal*, Volume 124(6),2004.

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

“Is there a GAAP in your understanding of Generally Accepted Accounting Principles?”, with J. Reynolds-Moehrle and W. Tomlinson, *The Financial Analysts Journal*, September/October, 2002.

“Do firms use restructuring charge reversals to meet earnings targets?” *The Accounting Review*, April, 2002.

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

“Purchase versus pooling - An additional consideration: Should firms rescind or forego stock repurchase plans to pool”, with J. Reynolds-Moehrle and J. Wallace, *Journal of Accounting and the Public Interest*, July, 2001.

“Say Good-Bye to Pooling and Goodwill Amortization”, with J. Reynolds-Moehrle, *Journal of Accountancy*, September 2001.

“Should companies be racing to pool?” with J. Reynolds-Moehrle and J. Wallace, *Journal of Accountancy*, May, 2000.

Edited Volumes:

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 25.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 24.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 23.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 22.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 21.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 20.

Senior Associate Editor, “*Research in Accounting Regulation*”, volume 19.

Invited Book Reviews:

“A History of Accounting in the United States” by Previts and Merino, forthcoming *Issues in Accounting Education*.

Curriculum vita of Stephen R. Moehrle continued

Peloubet, M.E., *Studies in the Development of Accounting Thought*, volume 3: “The Story of A Fortunate Man: Reminiscences and Recollections of Fifty-Three Years of Professional Accounting”, *The CPA Journal*, October, 2004.

J. Christensen and J. Demski “Accounting theory: An information content perspective”, first edition, *Issues in Accounting Education*, May 2003.

C. Horngren, G. Sundem, and J. Elliott “Introduction to Financial Accounting”, eighth edition, *Issues in Accounting Education*, February 2002.

TEXTBOOKS AUTHORED

Understanding Academic Accounting Regulation Research: Before and After Sarbanes-Oxley. Studies in the Development of Accounting Thought, monograph, (with J. Reynolds-Moehrle). Emerald Publishing Group 2013.

A History of Financial Reporting in the United States of America, a chapter for *Global Accounting History: Accounting, Financial Reporting and Public Policy*, edited by Gary Previts (Case Western Reserve University, USA), Peter Walton (ESSEC Business School, France) and Peter Wolnizer (University of Sydney, Australia), with J. Reynolds-Moehrle, 2011, Emerald Publishing Group.

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

Financial Statement Analysis, contributing author with L. Bernstein, J. Wild, and K. Subramanyam, Seventh Edition, McGraw-Hill Irwin, 2001.

CONFERENCE PRESENTATIONS AND PROCEEDINGS PUBLICATIONS

2014 Annual Meeting of the American Accounting Association. “Sharpening our Vision via Strategic Operations.” August 5, Atlanta, Georgia.

2013 Annual Meeting of the American Accounting Association “Keys to Sharpening the Vision in Accounting.” August 4, Anaheim, California.

2012 Annual Meeting of the American Accounting Association: “The Rise of Fair Values in U.S. Financial Statements.” August 6, Washington, D.C.

2011 Annual Meeting of the American Accounting Association: “Evolution of Accounting Theory in the U.S.” August 4, Denver, Colorado.

2010 Annual Meeting of the American Accounting Association: “A ‘Breach’ in the Practice of Professional Accountancy.” August 6, San Francisco, California.

2009 Annual Meeting of the American Accounting Association: “Activities of the AAA Financial Accounting Standards Committee: Informing the regulatory process.” August 4, New York, New York.

2009 Annual Meeting of the American Accounting Association: “How can accounting research optimally impact practice?” August 5, New York, New York.

2009 INFORMS/ASA/SIS Symposium on Statistics in Sports: “On the use of quantitative methods to optimize performance in the Sports Industry.” July 15, St. Louis, Missouri.

Curriculum vita of Stephen R. Moehrle continued

2008 Annual Meeting of the American Accounting Association: “Perspectives on the FASB’s and IASB’s Conceptual Framework Project.” August 7, Anaheim, California.

2008 Annual Meeting of the American Accounting Association: “The Impact of Accounting Research on Practice – An Analysis.” August 6, Anaheim, California.

2008 Annual Meeting of the American Accounting Association: “How Much Would You Pay to Buy Me.” August 5, Anaheim, California.

American Accounting Association Doctoral Consortium, June 2008, Lake Tahoe, California.
“Regulation-related Research in Accounting.”

American Accounting Association Doctoral Consortium, June 2008, Lake Tahoe, California.
“Active Learning with Rigor.”

2007 Annual Meeting of the American Accounting Association: “Business from the Idea to the Seasoned Offering.” August 6, Chicago, Illinois.

2007 American Accounting Association Midwest Region Conference: “Sarbanes-Oxley: Evidence on Compliance Costs and Benefits.” April 14, St. Louis, Missouri.

2006 Annual Meeting of the American Accounting Association: “The Cost of Corporate Fraud.” August 8, Washington D.C.

2006 Annual Meeting of the American Accounting Association: Discussant, “Internal Audit Outsourcing: An Analysis of Self-regulation by the Accounting Profession.” August 8, Washington D.C.

2006 Annual Meeting of the American Accounting Association, “Effective Learning Strategies: Business from the Idea to the Seasoned Offering.” August 9, Washington D.C.

2006 American Accounting Association Ethics Forum: “Human failings behind corporate collapses.” August 5, Washington D.C.

2005 American Accounting Association Midwest Region Conference: “Human failings behind corporate collapses: Accountants and business executives repeating history.” April 15, St. Louis.

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

10th World Congress of Accounting Historians, “The Mercantile Library in St. Louis: A wealth of historical and archival data for accounting, finance, and business research.” August 1, 2004.

2004 American Accounting Association Southeast Region Conference: “Shelf-registered securities: Is it time to reevaluate the process?” April 6, Lexington, Kentucky.

2003 American Accounting Association Midwest Region Conference: “An investigation of earnings management to meet targets using estimates for pensions and OPEB obligations.” March, St. Louis.

2002 American Accounting Association Southwest Region Conference: “Dining at the Earnings Buffet.” March, St. Louis.

2001 American Accounting Association Midwest Region Conference: “Earnings management and restructuring charge reversals.” March, St. Louis.

Curriculum vita of Stephen R. Moehrle continued

2001 American Accounting Association Conference; Research Forum: “How informative are earnings disclosures that exclude goodwill amortization?” August, Atlanta.

2000 American Accounting Association Midwest Region Conference: “Purchase or pooling - An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations.” March, St. Louis.

2000 American Accounting Association Midwest Region Conference: “Are cash earnings disclosures valuable?” March, St. Louis.

1999 Annual Meeting of the American Accounting Association: “Earnings management and restructuring charge reversals.” August, San Diego.

1999 American Accounting Association Conference; Research Forum: “Purchase or pooling - An additional consideration: Rescission of stock repurchase plans to preserve pooling of interests treatment for business combinations.” August, San Diego.

INVITED PRESENTATIONS - ACCOUNTING

McCluer High School, April, 2011: “The CPA Profession”

McCluer High School, April, 2010: “The CPA Profession”

Case Western Reserve University Weatherhead School of Management Accounting Seminar Series, September 2008: “Is Goodwill a Wasting Asset”

The Institute of Management Accountants, September 2008: “FASB / SEC Update”, Springfield, MO.

University of Missouri – St. Louis College of Business Administration Seminar Series, April 2008: “Perspectives on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Reporting Standards without Reconciliation to U.S. GAAP” and “A Commentary on Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB”.

Washington University Olin School of Business Accounting Workshop Series, April 2008: “Perspectives on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Reporting Standards without Reconciliation to U.S. GAAP” and “A Commentary on Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB”.

Case Western Reserve University Weatherhead School of Management Accounting Seminar Series, January 2008: “Research in Accounting Regulation Post Sarbanes-Oxley and Going Forward” and “A Commentary on Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB”

McCluer High School, April, 2008: “The CPA Profession”

The Institute of Management Accountants, October 2007: “M&A Accounting and Reporting Changes: Phase II”

McCluer High School, April, 2007: “The CPA Profession”

McCluer High School, April, 2006: “The CPA Profession”

UHY Advisors Executive Briefing, April 2006: “Using Financial Statements in Decision Making”

The Association of Certified Fraud Examiners, January 2006: “Accounting and Fraud Update”.

Curriculum vita of Stephen R. Moehrle continued

Gateway Technical High Schools, April, 2005: “The CPA Profession”

McCluer High School, April, 2005: “The CPA Profession”

The UM-St. Louis Accounting Club, February 2005: “The CPA Profession”

Gamma Psi Chapter of Beta Alpha Psi, October 2004: “The Stock Option Accounting Controversy”

St. Louis Society of Financial Analysts Certified Financial Analysts (CFA) Exam Candidates, February 2004: “Accounting and Financial Statement Analysis Components of the CFA Exam”

University of Missouri – St. Louis Seminar Series, October 2003: “Overview of International Accounting Research”

University of Missouri – St. Louis Ethics Week, April 2003: “Enron and WorldCom: Tripwire for the Crisis in Financial Reporting”

American Accounting Association New Faculty Consortium speaker and panelist, February 2003

SWB Corporation Employee Continuing Education Group, “Enron: Causes and Consequences”, January 2003.

Gulf University of Science and Technology, Kuwait, “An Introduction to North American Financial Accounting” (a demonstration of distance learning technology), January 2003

Missouri Association of Accounting Educators Annual Conference, November 2002: “Enron and WorldCom: Causes and Consequences (Sarbanes-Oxley Act of 2002)”

International Association of Assessing Officers Public Utility Seminar, March 2002, New Orleans, Louisiana: “Enron 101” and “FASB Update”

University of Missouri – St. Louis Seminar Series, March 2002: “Enron 101: Fastow Times at Houston High”

Missouri Association of Accounting Educators Annual Conference, November 2001: FASB Update

University of Missouri – St. Louis Seminar Series, November 2001: “Dining at the earnings buffet”

University of Missouri – St. Louis Seminar Series, 2000: “How informative are earnings numbers that exclude goodwill amortization?”

University of Missouri – St. Louis Seminar 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: “Do firms use restructuring charge reversals to meet earnings targets?”

University of Missouri – St. Louis Seminar Series, 1998: “Do firms use restructuring charge reversals to meet earnings targets?”

University of Southern California 1998 Accounting Research Forum: “Do firms use restructuring

Curriculum vita of Stephen R. Moehrle continued

charge reversals to meet earnings targets?”

University of California – Irvine Research Seminar, 1997: “Do firms use restructuring charge reversals to meet earnings targets?”

University of Illinois – Chicago Research Seminar, 1997: “Do firms use restructuring charge reversals to meet earnings targets?”

Baruch College Seminar Series, 1997: “Do firms use restructuring charge reversals to meet earnings targets?”

Indiana University Kelley School of Business Accounting Research Workshop, 1997: “Do firms use restructuring charge reversals to meet earnings targets?”

INVITED PRESENTATIONS - TEACHING

University of Missouri- St. Louis Center for Teaching and Learning Professional Development Conference, February 2014: “Ensuring learning in hybrid and flipped classes”

University of Missouri New Faculty Teaching Scholars Conference, February 2014: “Publishing Academic Research.”

University of Missouri New Faculty Teaching Scholars Conference, February 2013: “Publishing Academic Research.”

American Accounting Association Doctoral Consortium, June 2008, Lake Tahoe, California. “Active Learning in the Accounting Classroom”.

University of Missouri New Faculty Teaching Scholars, April 2007, St. Louis, Missouri: “Optimizing University Learning”

University of Missouri Professional Development Conference, August 2007, St. Louis, Missouri: “Using Active Learning to Introduce New Concepts”

University of Missouri New Faculty Teaching Scholars Course Retreat, October 2003, Osage Beach, Missouri: “Experiences with Implementation of the Active Learning Model”

University of Missouri – St. Louis Teaching and Technology Day, August, 2003: “Using Blackboard Teaching technology – Intermediate Level: Groups, Discussion Board, Chat”

University of Missouri – St. Louis Summer Teaching and Technology Institute, June, 2003: “Engaging Students in Online Discussion and Virtual Chat”

American Accounting Association New Faculty Consortium speaker and panelist, February 2003

Gulf University of Science and Technology, Kuwait, “An Introduction to North American Financial Accounting” (a demonstration of the Central distance learning technology), January 2003

University of Missouri – St. Louis Conversations on Teaching and Learning, January 2003: “Adjusting Attitudes: Ideas for Reaching Hard-To-Reach Students”

University of Missouri – St. Louis New Student Orientation, July 2002: “The Classroom Experience – A Simulation”

University of Missouri Teaching Renewal Retreat, February 2002, Columbia, Missouri: “Facilitating Learning Using Cases”

Curriculum vita of Stephen R. Moehrle continued

Indiana University Kelley School of Business Panel Discussion on Effective Teaching, 1996.

INVITED PRESENTATIONS: OTHER ACADEMIC

University of Missouri Faculty Scholars: "Publishing in journals," February 21, 2014.

University of Missouri Faculty Scholars: "Publishing in journals," February 22, 2013.

University of Missouri – St. Louis Classes Without Quizzes: "How the Pro's Pick Stocks," April 17, 2010.

Missouri Society of Certified Public Accountants Lead and Enhance the Accounting Profession (LEAP) Student Symposium, October 2006: "The CPA Profession: Opportunities, Responsibilities, and Services"

Missouri Society of Certified Public Accountants Lead and Enhance the Accounting Profession (LEAP) Accounting Ambassador Training, May 2006: "Teaching High School Students Financial Literacy- Budgeting"

Missouri Society of Certified Public Accountants Lead and Enhance the Accounting Profession (LEAP) Student Symposium, October 2005: "Teaching High School Students Financial Literacy – Credit Cards"

Missouri Society of Certified Public Accountants Lead and Enhance the Accounting Profession (LEAP) Student Symposium, October 2004: Panel Moderator, "Accounting Career Paths"

UM-St. Louis Day, March 2004: "Exploring degrees and specializations, career paths, and opportunities in a changing business environment"

T³ Regional and MEGSL Conference, February 2004: "The New World of Business: The Special Role of the Accounting Profession and Opportunities for Mathematical Thinkers" (on behalf of the Missouri Society of CPAs), Clayton, Missouri.

It's Your Career Conference, January 2004: "The Accounting Profession" (on behalf of the Missouri Society of CPAs), St. Louis University.

UM-St. Louis Day, November 2003: "Exploring degrees and specializations, career paths, and opportunities in a changing business environment"

Missouri Society of Certified Public Accountants 2003 LEAP Student Symposium, October 2003: "The Accounting Student / The Accounting Graduate / The Accounting Professional"

Conference of Academic Advisors, October 2003: "An Introduction to the UM-St. Louis College of Business Administration"

University of Missouri – St. Louis New Student Orientation, July 2002: "The Classroom Experience – A Simulation"

FINANCIAL PRESS CITATIONS

St. Louis Post-Dispatch, "There's no accounting for what new rules will do." September 5, 2008, page B1.

KSDK Television, December 19, 2007, "Financial Prospects for Lumiere Casino".

Curriculum vita of Stephen R. Moehrle continued

Cincinnati Enquirer, "Aldi's appeal growing in region", January 13, 2006.

St. Louis Post-Dispatch, "What's it mean for the city?", October 29, 2006, page B1.

St. Louis Post-Dispatch, "Federal scorekeeper steps up to the plate", October 27, 2006, page B1.

Bellefonte News Democrat, "WIBV returns to area: Key to success may be network link to Redbirds," May 3, 2006.

Cincinnati Enquirer, "Federated to add 200 jobs here – Purchase of May means St. Louis losses, though," January 13, 2006.

St. Louis Post-Dispatch, "Companies speed up vesting of stock options," December 1, 2005, page B1.

St. Louis Post-Dispatch, "Experts say Savvis lawsuit raises hard questions," October 25, 2005, page B1.

St. Louis Post-Dispatch, "Accountants blew through the red flags, the judge says," September 11, 2005, page B1.

St. Louis Post-Dispatch, "By restating results, Zoltek averts delisting threat," May 25, 2005, page B1.

St. Louis Post-Dispatch editorial, "Corporate scandals: Rigging the lottery," July 12, 2004, page B8.

Elmira, New York Star-Gazette, "Corning's bottom line gained from reversals." March 14, 2004.

St. Louis Post-Dispatch editorial, "Microsoft opts out," July 11, 2002, page B8.

Redding Record Searchlight, "Cash is a lighthouse in earnings fog: diligent research can clear up funny numbers" by Jim Gallagher, April 21, 2002, Redding, Pennsylvania.

St. Louis Post-Dispatch, "How to account for boondoggles: Go with the cash flow" by Jim Gallagher, April 7, 2002, page C1.

Patriot Ledger, "How to account for boondoggles: Go with the cash flow" by Jim Gallagher, April 7, 2002, Quincy Massachusetts.

St. Louis Post-Dispatch, "Professors use Enron scandal as teaching tool," February 25, 2002, page B1.

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.

TechTalk, a publication of the International Federation of Accountants, issue 63, August 2000.

Curriculum vita of Stephen R. Moehrle continued

CURRENT RESEARCH IN PROGRESS

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2011)”

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2012)”

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

“Is goodwill a wasting asset? Evidence from past research”, with J. Reynolds-Moehrle

“Is goodwill a wasting asset? Some empirical evidence”, with J. Reynolds-Moehrle and G. Zhang

HONORS AND ACHIEVEMENTS

Outstanding Author Contribution Award, Literati Network Awards for Excellence 2014 (for *Understanding Academic Accounting Regulation Research: Before and After Sarbanes-Oxley. Studies in the Development of Accounting Thought*, monograph, with J. Reynolds-Moehrle).

Outstanding Author Contribution Award, Literati Network Awards for Excellence 2012 (for *Studies in the Development of Accounting Thought: The History of Accounting and Financial Reporting in the United States*, monograph, with J. Reynolds-Moehrle).

“Best Paper Award” *Accounting Horizons* 2009 (Voted upon by the American Accounting Association Membership); awarded at the Annual Meetings of the American Accounting Association in August 2010 - “The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force”

2010 University of Missouri – St. Louis Alumni Association Salute to Business Achievement Award

2007 University of Missouri Chancellor’s Award for Excellence in Teaching

Bea Sanders / AICPA 2006 Innovation in Teaching Award Honorable Mention, “Business From the Idea to the Seasoned Offering”

Nominee, American Institute of Certified Public Accountants Educator of the Year, 2004

Missouri Society of Certified Public Accountants “Outstanding Educator of the Year”, 2003

University of Missouri – St. Louis Chancellor’s Teaching Award finalist, 2002-2003

“Best Paper Award” American Accounting Association Midwest Region Annual Meeting, 2003

Douglas E. Durand Award for Research Excellence, 2002

Meritorious Service Award, UMSL Students with Disabilities Association, 2001 – 2002

Awarded grant from the Center for International Business Research to build a database of International Accounting and Auditing regulations and International Accounting research

University of Missouri New Faculty Teaching Scholar, 2001-2002

Indiana University Lieber Memorial Teaching Associate Award (System wide), 1995-1996

Indiana University School of Business Doctoral Students Association Teaching Award, 1996

Indiana University Teaching Excellence Recognition Award, 1996-1997

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Indiana University School of Business William G. Panschar Undergraduate Teaching Excellence Award, 1994-1995

Outstanding Alumnus Award, Beta Alpha Psi (Gamma Psi Chapter), 2000

AICPA Doctoral Fellowship recipient

Indiana University School of Business Dean's Fellowship recipient

MEMBERSHIPS AND AFFILIATIONS

American Accounting Association

American Institute of Certified Public Accountants

Missouri Society of Certified Public Accountants

Beta Gamma Sigma (Honor Society for Collegiate Schools of Business)

Beta Alpha Psi (Honor Society for Collegiate Accounting Programs)

ACADEMIC SERVICE

Vice President-Finance, American Accounting Association 2013-2016

External tenure and promotion reviewer for other Universities (12)

American Institute of Certified Public Accountants' Financial Reporting Executive Committee (FinREC) member from academe, 2012 - 2014

University of Missouri Interfaculty Council Chairman, 2012-2013

University of Missouri Interfaculty Council (UMSL representative), 2011-2014

UMSL Faculty Senator, 2011-2014

UMSL Removal of Tenure Committee 2011-2012

University of Missouri System Committee on Tenure 2012 - 2014

UMSL College of Business Administration Faculty Policy Committee 2011-2014.

Member, Advisory Committee for the 2010-2011 Presidential Award for Innovative Teaching and Presidential Award for Intercampus Collaboration.

Chairman, Five-year review of the College of Education's Educational Psychology Research Evaluation and Measurement Division, 2010.

Chairman, 2009 INFORMS/ASA/SIS Symposium on Statistics in Sports, July 15, St. Louis

Financial Accounting and Reporting Section Director, American Accounting Association Midwest Meeting, 2009

Member, College of Business Administration Strategic Planning Committee, 2010

Member, College of Business Administration PhD Committee 2008-present

Member, American Accounting Association Financial Accounting Standards Committee, 2007-2009

Member, American Accounting Association Financial Regulatory Reform Response Task Force, 2009-2011.

Chairman, American Accounting Association Research Impact Task Force, 2007-2009

Senior Associate Editor, *Research in Accounting Regulation*, 2007 - present

Editorial Board Member, *Research in Accounting Regulation*, 2005 - 2006

Vice-Chair and Secretary, University Graduate Council, 2005-2006

Member, American Accounting Association Midwest Region Executive Committee

Member, Missouri Society of CPAs Board of Directors, 2005-2006

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Chairman, UM-St. Louis Athletics Committee 2004 – 2007
Chairman, UM-St. Louis Athletics Task Force, 2005
Chairman, UM-St. Louis University Relations Advisory Committee 2004 - 2007
Chairman, UM-St. Louis College of Business Administration Graduate Studies Committee 2004-2007; 2009-2010
Member, Center for Teaching and Learning Advisory Board, 2005 – 2010
Member, Admissions Council, 2003 – 2007
Vice-Chair and Secretary, Graduate Council, 2006 – 2007
Member, Graduate Council, 2004 - 2011
Chairman, UM-St. Louis College of Business Administration External Stakeholder Relations Task Force
Member, UM-St. Louis Vice-Chancellor for Development Search Committee, 2004
Accounting Ambassador, Missouri Society of Certified Public Accountants “Lead and Enhance the Accounting Profession (LEAP)” initiative
Missouri Society of Certified Public Accountants “Accounting Education and Careers” Committee member
Member of the Local Organizing Committee for the 10th Congress of Accounting Historians
Member, UM – St. Louis Athletics Committee 2003 - 2010
Member, UMSL Red and Gold Task Force
Member of the UMSL Student Retention Task Force
Member of the UMSL Strategic Planning Task Force
Member of the Nominating Committee for the 2003-2004 American Accounting Association Midwest Region Steering Committee
Vice President, UM-St. Louis Alumni Association
UM-St. Louis Alumni Association AlumNet Student Mentor
Member, Indiana University and St. Louis University Alumni Associations
Chairman of the UM-St. Louis Seminar Series in Business and Economics, 2001-2008
University of Missouri – St. Louis College of Business Graduate Studies Committee
University of Missouri – St. Louis Educational Outcomes Assessment Committee
University of Missouri- St. Louis College of Business Instruction Committee
Indiana University McNutt Dormitory Faculty Fellow
Manuscript reviewer / referee: *The Accounting Review, Review of Accounting Studies, Accounting and Business Research, Accounting Horizons, Accounting, Organizations, and Society, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Contemporary Accounting Research, Journal of Accounting, Auditing, and Finance, CPA Journal, Journal of Accountancy, Financial Analysts Journal, Journal of Accounting and the Public Interest, Research in Accounting Regulation, Abacus, Journal of Pension Economics and Finance*, and numerous national and regional conferences

TEACHING EVALUATIONS

Average student evaluation at UM-St. Louis:

“Overall Instructor Rating”

Financial Accounting and Reporting II		(7 point scale)	
		Winter 2013	6.77
Fall 2012	6.81	Winter 2012	6.25
Fall 2011	6.37	Winter 2011	6.43

Curriculum vita of Stephen R. Moehrle continued

Financial Accounting and Reporting III (7 point scale)

Fall 2006	6.71	Winter 2006	6.52
Fall 2005	6.75	Winter 2005	6.42
Fall 2004	6.80	Winter 2004	6.91
Fall 2003	6.53		
Fall 2002	6.64, 6.73		
Fall 2001	6.75, 6.60		
Fall 2000	6.90, 6.59		
Fall 1999	6.58, 6.82		

Financial Accounting and Reporting IV (Advanced Accounting) (7 point scale)

Fall 2014	6.58	Winter 2014	6.57
Fall 2013	6.60	Winter 2013	6.77
Fall 2012	6.44	Winter 2012	6.59
Fall 2011	6.71	Winter 2011	5.75
Fall 2010	6.40	Winter 2010	6.90
Fall 2009	6.44	Winter 2009	6.77
Fall 2008	6.34	Winter 2008	6.67
Fall 2007	5.95		
Fall 2006	6.65		
Fall 2005	6.39		

MBA Introduction to Accounting (Core) (7 point scale)

Fall 2001	6.72	Winter 2001	6.64
Fall 2000	6.61	Winter 2000	6.70
Fall 1999	6.79		

Financial Reporting and Analysis (Graduate Accounting Elective) (7 point scale)

		Summer 2011	6.00, 7.00		
Fall 2010	6.42			Winter 2010	5.87
Fall 2009	6.31				
Fall 2008	6.14, 6.84	Summer 2008	6.72	Winter 2008	6.21
Fall 2007	6.06	Summer 2007	6.57	Winter 2007	6.49
Fall 2006	6.35	Summer 2006	6.60	Winter 2006	6.40
Fall 2005	6.52	Summer 2005	6.85	Winter 2005	6.41
Fall 2004	6.69	Summer 2004	6.83	Winter 2004	6.46
Fall 2003	6.83	Summer 2003	6.75	Winter 2003	6.51
Fall 2002	6.50	Summer 2002	6.73	Winter 2002	6.90
				Winter 2000	6.64

Average student evaluations at Washington University:
Median and Mean “Overall Teaching” Evaluation

PMBA Financial Accounting I:	(10 point scale)
Summer, 2002:	Median 10 Mean 9.51
Summer, 2001:	Median 10 Mean 9.48

Curriculum vita of Stephen R. Moehrle continued

PMBA Financial Accounting II: (10 point scale)
Summer, 2002: Median 10 Mean 9.60
Winter, 2002: Median 9 Mean 9.22
Summer, 2001: Median 9 Mean 8.40

Average student evaluation at University of Southern California's Leventhal School of Accounting:

MBA Financial Accounting: (5 point scale)
Fall, 1998: 4.87 Fall, 1998: 4.74

MBA Financial Statement Analysis: (5 point scale)
Winter, 1999 4.90 Spring, 1999 4.81

Average student evaluation at University of California – Irvine:

MBA Financial Accounting: (7 point scale)
Fall, 1997 6.66

MBA Financial Statement Analysis: (7 point scale)
Fall, 1997 6.89 Fall, 1997 6.20
Winter, 1998 6.49

Average student evaluation at Indiana University:

Intermediate Accounting II: (7 point scale)
Fall, 1996 6.84 Fall, 1996 6.82
Fall, 1995 6.72 Fall, 1995 6.92
Summer, 1995 6.77

PERSONAL

Married (Dr. Jennifer Reynolds-Moehrle)
Three children (Elizabeth, Allison, and Jack)