

Jeff Miller, PhD, CPA, CIA
Faculty Curriculum Vitae

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I. PERSONAL INFORMATION

Name: Jeff Miller
 Address: 1925 Honey Laurel Drive, Conroe, TX 77304
 Phone Number: (cell) 706-294-7588; (work) 936-294-2490
 Teaching Field: Accounting
 Rank: Associate Professor

II. EDUCATION & CERTIFICATION

PhD Louisiana State University, Accounting, 1985
 CPA Texas State Board of Public Accountancy, 1979 (#020138)
 CIA The Institute of Internal Auditors, 2013 (#116518)
 MBA Texas State University, 1977
 BBA Texas State University, Accounting, 1975

III. EMPLOYMENT

2013-Present Associate Professor, **Sam Houston State University**; courses taught
 Advanced Accounting I and Principles of Financial Accounting

1993-2013 Professor (2006-2013) and Associate Professor (1993-2005), Knox
 School of Accountancy, Hull College of Business, **Augusta State
 University** (now **Augusta University**), Augusta, Georgia; Primary
 courses taught: Advanced Accounting, Government and Not-for-Profit
 Accounting, Intermediate Accounting Theory II, and Principles of
 Financial Accounting

1986-1993 & Assistant Professor of Accounting, College of Business, **Texas A&M
 Summer 1996 University**, College Station, Texas; Primary courses taught: Auditing,
 Intermediate Accounting Theory I, and Intermediate Accounting
 Theory II

1981-1985 Graduate Assistant, College of Business Administration, **Louisiana
 State University**, Baton Rouge, Louisiana; Primary courses taught:
 Auditing and Principles of Financial Accounting

1980-1981 & Instructor, College of Business, Texas State University, San Marcos,
 1977-1979 Texas; Primary courses taught: Principles of Accounting I and II

1979-1980 Audit Staff, **Ernst & Whinney** (now Ernst & Young), San Antonio,
 Texas

IV. SCHOLARLY ACTIVITIES

A. Peer-Reviewed Activities

1. Peer-Reviewed Journals

28. Zhang, L., Mouritsen, M., and Miller, J. (Forthcoming 2018/2019). "Role of Perceived Value in Acceptance of Bring Your Own Device (BYOD)." Journal of Organizational and End User Computing.
27. Miller, J., and Strawser, J. (2016). "Groupon: Innovative Accounting Metrics for a New Model?" Journal of Critical Incidents, Vol. 9, 7, 35-37.
26. Miller, J., and Strawser, J. (2015). "An Inventory Letter from Carter's to Kohl's – What Could Go Wrong?" Journal of Critical Incidents, Vol. 8, 18, 74-76.
25. Miller, J., and Kavanaugh, J. (2014). "Cash Flow Classification – As Long As It's On the Statement, Does It Matter Where?" Journal of Critical Incidents, Vol. 7, 28, 107-110.
24. Brannen, D., Miller, J., and Ibrahim, N. (2012). "Harley-Davidson, Inc." Journal of Applied Case Research, Vol. 10 (1), 12-44.
23. Miller, J., Silver, L., Stevens, R., and Clow, K. (2012), "Accounting Professors' Perspectives of the Cost of College Textbooks." International Journal of Business and Social Science, Vol. 3 (9), May 2012, 1-8.
22. Medcalfe, S., Miller, J., and Ibrahim, N. (2011). "Christ Community Health Services of Augusta." Journal of Applied Case Research, Vol. 9 (1), 16-29.
21. Siegel, P., O'Shaughnessy, J., and Miller, J. (2010). "An Analysis of Accounting and Internal Auditing Educators' Ethics Survey Comparisons Using the Integrative Social Contracts Theory." Ethics & Critical Thinking Journal, Vol. 2010 (4), 52-71.
20. Siegel, P., and Miller, J. (2010). "An International Comparison of Social Interaction Attributes of Internal Auditors: An Analysis Using the FIRO-B." Academy of Accounting and Financial Studies Journal, Vol. 14 (1), 83-98.
19. Miller, J., Stephens, R., Loudon, D., and McConkey, W. (2009). "Adult Day Care, Inc." Journal of Applied Case Research, Vol. 8 (1), 36-50.
18. Miller, J. (2009). "Time for a Change: History of the Role of CPAs in Education." Current Accounts (Georgia Society of CPAs), May/June, 4-5.
17. Miller, J., Stephens, R., McConkey, W., and Loudon, D. (2007). "Accounting Scandals: A Comparative Assessment of Accounting Practitioners' and Faculty Perspectives."

Journal of Accounting, Ethics & Public Policy, Vol. 8 (4), 301-322.

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16. Grayson, J., and Miller, J. (2007). "Ten Lessons from the Sport of Basketball: Principles for Leadership Learned by Watching Our Sons Play Basketball." Leadership and Organizational Management Journal, Vol. 2007 (4), 66-84.
15. Miller, J., Smalley, R., and Ibrahim, N. (2006). "The Family Y." Journal of Applied Case Research, Vol. 6, No. 3, 55-69.
14. Miller, J., Stephens, R., McConkey, W., and Loudon, D. (2006). "Rebounding from Accounting Scandals: Practitioners' Views on Education and Practice." Ethics & Critical Thinking Journal, Vol. 2006 (4), 19-31.
13. Lin, P., Smith, L., Miller, J., and Chen, Y. (2004). "Utilizing Modular Audit Procedures in Healthcare Audits." Internal Auditing, Vol. 19, No. 4, 16-21.
12. Miller, J., and Smith, L. (2002). "The Effects of the Level of Assurance, Accounting Firm, Capital Structure, and Bank Size on Bank Lending Decisions." Journal of Accounting, Auditing, & Finance, XVII (1), 51-71.
11. Smith, L. Miller, J., and Miller, L., (1998). "ISO 9000: An International Quality Assurance Program With Implications for U.S. Public Accountants." The International Journal of Applied Quality Management, I (2), 165-175.
10. Holmes, S., Miller, J., and Strawser, R. (1998). "The Effects of the Independent Accountant's Report on Banker Perceptions and Lending Actions." Journal of Accounting and Business Research, VI, 25-44.
9. Miller, J., Miller, L., and Smith, L. (1998). "CPA Perspective on ISO 9000 Quality Assurance Program." The CPA Journal, LXVIII (1), 24-27.
8. Lin, P., Miller, J., and Smith, L. (1993). "Multimedia - A New Technology for the CPA." The CPA Journal, LXIII (11), 26-31.
7. Miller, J., Reed, S., and Strawser, R. (1993). "Bank Loan Officers' Perceptions of the New Audit Report." Accounting Horizons, VII (1), 39-52.
6. Flagg, J., Miller, J., and Smith, L. (1993). "SAS 55 and the Small Business Engagement." The CPA Journal, LXIII (1), 48-51.
5. Lin, P., Miller, J., and Smith, L. (1992). "Selecting the Right Spreadsheet." The CPA Journal, LXII (4), 82-85.
4. Miller, J., Reed, S., and Strawser, R. (1990). "The New Auditor's Report: Will It Close the Expectations Gap in Communications?" The CPA Journal, LX (5), 68-72.

3. Miller, J., Smith, L., and Strawser, R. (1990). "Sources of Authoritative Accounting Literature." *The CPA Journal*, LX (4), 54-59.
2. Miller, J., Smith, L., and Strawser, R. (1989). "The Potential Impact of Foreign Currency Translation Rules on the Earnings of International Oil and Gas Companies," *Oil & Gas Tax Quarterly*, XXXVIII (3), 207-219.
1. Smith, L., and Miller, J. (1989). "An Internal Audit of a Church," *Internal Auditing*, V (1), 34-42. (This article was reprinted and appeared in *Readings and Problems in Accounting Information Systems*, Irwin, 1991.)

2. Peer-Reviewed Proceedings and Paper and Professional Presentations

(Note: All items in this section are presentations. If the paper was published in the proceedings or eventually in a journal, it is so noted in brackets immediately following the cite. If the paper was published in a journal, it is also listed in the previous section.)

35. Miller, J. (2018). Will present at the *Eleventh Annual AAA Conference on Teaching and Learning in Accounting*. The 50-minute presentation will generally center on a "Student Distinctive Consolidated Financial Assignment," which is shown as item #34 below.
34. Miller, J., and Zhang, L. (2017). "Student Distinctive Consolidated Financial Assignment." *Effective Learning Strategies Session*. American Accounting Association Annual Meeting, August 9, 2017, San Diego, California. [Won the AICPA George Krull/Grant Thornton 2017 Innovation in Junior and Senior-Level Teaching Award.]
33. Miller, J. and Strawser, J. (2016). "Groupon: Innovative Accounting Metrics for a New Business Model?" 2016 MBAA International Conference, April 2016, Chicago, Illinois.
32. Miller, J. (2016). "Augusta Radio Fellowship, Inc." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, March 2016, Oklahoma City, Oklahoma.
31. Miller, J. and Strawser, J. (2015). "An Inventory Letter from Carter's to Kohl's – What Could Go Wrong?" 2015 MBAA International Conference, March 2015, Chicago, Illinois. [Revised paper was published in the *Journal of Critical Incidents*.]
30. Miller, J. and Kavanaugh, J. (2014). "The Case of a Misclassified Cash Flow: Does It Matter?" 2014 MBAA International Conference, March 2014, Chicago, Illinois. [Revised paper was published in the *Journal of Critical Incidents*.]
29. Mooney, S., and Miller, J. (2013). "A Consolidation Decision for Macuch Steel, Inc." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, March 2013, Albuquerque, New Mexico. [This case received the McGraw-Hill Best Paper Award for the Southwest Case Research Association.]

28. Siegel, P., John O'Shaughnessy, J., and Miller, J. (2010). "An Analysis of Accounting and Internal Auditing Educators' Ethics: Survey Comparisons Using the Integrative Social Contracts Theory." 15th Annual Ethics Symposium, American Accounting Association Annual Meeting, August 2010, San Francisco, California. [Basically same paper as presented in Dallas, see item #26 below. Revised paper was published in the Ethics & Critical Thinking Journal.]
27. Miller, J., and Schultz, T. (2010). "Quick Results Using QuickBooks in a Principles Course." *Effective Learning Strategies Session*. Southeastern Meeting of the American Accounting Association, April 9, 2010. [Invited presentation and was basically the same paper as presented in New York, see item #23 below.]
26. Siegel, P., John O'Shaughnessy, J., and Miller, J. (2010). "An Analysis of Accounting and Internal Auditing Educators' Ethics Survey Comparisons Using the Integrative Social Contracts Theory." Southwest Regional Annual Meeting of the American Accounting Association, Dallas, Texas.
25. Medcalfe, S., Miller, J., and Ibrahim, N. (2010). "Christ Community Health Services of Augusta." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, March 2010, Dallas, Texas. [Revised paper was published in the Journal of Applied Case Research.]
24. Siegel, P., and Miller, J. (2009). "An International Comparison of Social Preference Skills of Internal Auditors: An Analysis Using the FIRO-B." American Accounting Association Annual Meeting, August 3, 2009, New York, New York. [Revised paper published in Academy of Accounting and Financial Studies Journal]
23. Miller, J., and Schultz, T. (2009). "Quick Results Using QuickBooks in a Principles Course." *Effective Learning Strategies Session*. American Accounting Association Annual Meeting, August 3, 2009, New York, New York.
22. Miller, J., Stephens, R., McConkey, W., and Loudon, D. (2009). "Adult Day Care, Inc." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, February 2009, Oklahoma City, Oklahoma. [Revised paper was published in the Journal of Applied Case Research.]
21. Stephens, R., McConkey, W., and Miller, J. (2009). "The Case Process: From Cradle to Grave." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, February 2009, Oklahoma City, Oklahoma.
20. Miller, J., Stephens, R., McConkey, W., and Loudon, D. (2007). "Accounting Scandals: A Comparative Assessment of Accounting Practitioners' and Faculty Perspectives." 12th Annual Ethics Symposium, American Accounting Association Annual Meeting, August 2007, Chicago, Illinois. [Revised paper published in Journal of Accounting, Ethics & Public Policy.]

19. Miller, J., Stephens, R., McConkey, W., and Loudon, D. (2006). "Rebounding from Accounting Scandals: Practitioners' Views on Education and Practice." Ethics and Critical Thinking Conference, December 2006, Dallas, Texas. [Revised paper published in Ethics & Critical Thinking Journal.]
18. McConkey, C., Stevens, R., Loudon, D., and Miller, J. (2005). "Professors' Perceptions of the Effects of Recent Accounting Scandals on the Accounting Profession, Curriculum, and Students," Emerging Issues in Business & Technology: 2005 Proceedings, pp. 182-187. [Paper published in Proceedings.]
17. Miller, J., Smalley, R., and Ibrahim, N. (2005). "The Family Y." Federation of Business Disciplines Annual Meeting, Southwest Case Research Association, March 2005, Dallas, Texas. [Revised paper published in Journal of Applied Case Research.]
16. Miller, J., Smalley, R., and Ibrahim, N. (2004). "Beech Island YMCA, Inc.: A Case Study," The IABPAD Conference Proceedings, pp. 1-19. International Academy of Business and Public Administration Disciplines, Southwest Case Research Association January 2004, New Orleans, Louisiana.
15. Lin, P., Blocher, E., Miller, J., and Chen, Y. (2003). "Controlling Health Benefit Expenses." Southeast Regional Meeting of the American Accounting Association, March 2003, Charleston, South Carolina. [Revised paper published in Internal Auditing.]
14. Miller, J. (2003). "Back To The Basics: A Return To Professionalism." Southeast Regional Meeting of the American Accounting Association, Research Forum, March 2003, Charleston, South Carolina.
13. Miller, J., Miller, L., and Smith, L. (2001). "Accounting Firms and ISO 9000 Services." Southwest Regional Meeting of the American Accounting Association, March 2001, New Orleans, Louisiana.
12. Miller, J., Smith, L., and Smith, L. C. (2001). "Economic Implications of the Level of Accounting Service on Bank Lending Decisions." Southwestern Society of Economics Meeting, March 2001, New Orleans, Louisiana. [Revised paper published in Journal of Accounting, Auditing, & Finance.]
11. Miller, J., Miller, L., Smith, L., and Hughes, B. (1998). "ISO 9000: An International Quality Assurance Program With Implications for U.S. Public Accountants." Southwest Federation of Administrative Disciplines Annual Meeting, March 1998, Dallas, Texas.
10. Miller, L., and Miller, J. (1997). "The Effects of a Multimedia Information System's Sequencing Strategy on Student Recall." American Accounting Association Annual Meeting, August 1997, Dallas, Texas.

9. Miller, J., Miller, L., and Hughes, B. (1997). "ISO 9000: An Opportunity for CPAs?" Southwest Federation of Administrative Disciplines Annual Meeting, March 1997, New Orleans, Louisiana.
8. Miller, L., and Miller, J. (1997). "The Experimental Results of a Multimedia Information Systems Sequencing Strategy on Learning." Southwest Federation of Administrative Disciplines Annual Meeting, March 1997, New Orleans, Louisiana. (Paper was published in the Decision Sciences Institute Southwest Region Theory and Applications Proceedings.)
7. Miller, L., and Miller, J. (1996). "The Effects of a Multimedia Information Systems Sequencing Strategy on Learning." Southwest Federation of Administrative Disciplines Annual Meeting, March 1996, San Antonio, Texas. (Paper was published in the Decision Sciences Institute Southwest Region Theory and Applications Proceedings.)
6. Miller, J., and Smith, L. (1995). "The Effects of the Accounting Service and Other Factors on a Bank Loan Decision." Southwest Federation of Administrative Disciplines Annual Meeting, March 1995. Houston, Texas.
5. Blankley, A., Glover, H., and Miller, J. (1993). "Going Beyond the 150-Hour Requirements: A Model for Professional Accounting Training." American Accounting Association Annual Meeting, August 1993, San Francisco, California.
4. Miller, J., Smith, L., and White, R. (1991). "The Effects of the Type of Accounting Service on a Bank Loan Decision." American Accounting Association Annual Meeting, Research Forum, August 1991, Nashville, Tennessee.
3. Miller, J., Reed, S., and Strawser, R. (1991). "An Examination of the Effects of Type of Audit Opinion, Level of Accounting Service, and CPA Firm Size on Banker Perceptions and Lending Actions." American Accounting Association Annual Meeting, Research Forum, August 1991, Nashville, Tennessee.
2. Miller, J., Smith, L., and Strawser, R. (1990). "Effective Research: A Valuable Practice Tool." American Accounting Association Annual Meeting, Research Forum, August 1990, Toronto, Canada. [Revised paper published in The CPA Journal.]
1. Miller, J., Smith, L., and Strawser, R. (1987). "Statement of Financial Accounting Standards No. 52 and Its Potential Impact on Earnings Manipulation." Annual Meeting of the Academy of International Business, November 1987, Chicago, Illinois. [Revised paper published in Oil & Gas Tax Quarterly.]

B. Other Scholarly Activities (2010 - present)

Miller, J., and Medcalfe, S. (2018). "Can a Non-Profit Radio Station Survive with an Inexperienced Radio Manager?" Submitted to the North American Case Research

Association (NACRA) 2018 Annual Conference, Orlando, Florida.

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Mooney, S. and Miller, J. (2017). “Should this VIE be Consolidated?”

Miller, J. (2018). Governmental and Not-for-Profit Accounting (Spring 2018). [A 172-page book designed to help students in *ACCT 5336*.]

Miller, J. (2018). Advanced Accounting I: 2018 Edition. [A 150-page book designed to help students in *ACCT 4315*.]

Miller, J. (2015). Principles of Financial Accounting: Handouts and Sample Tests: 2016 Edition, [This 144-page book is designed to help students in *ACCT 2101*.]

Miller, J. (2012). Principles of Financial Accounting: Handouts and Sample Tests, © 2009, 2010, 2011, 2012. [This 150-page book is designed to help students in *Principles of Accounting I*.]

Miller, J. (2013). Financial Accounting Theory II, © 2005, 2007, 2010, 2011, 2012, 2013. [A 122-page book designed to help students in *Financial Accounting Theory II*.]

Miller, J. (2012). Governmental and Institutional Accounting. © 2009, 2010, 2011, 2012. [A 132-page book designed to help students in *Governmental and Not-for-Profit Accounting*.]

Miller, J. (2012). Advanced Accounting. © 2009, 2010, 2011, 2012 [A 120-page book designed to help students in *Advanced Accounting*.]

Taught Statistics (pro bono) to high school students at Veritas Academy (2010-2011). A college textbook was used for the class.

V. OTHER FACULTY DEVELOPMENT ACTIVITIES (2010-Present)

Maintained CPA license (1979-present), average of more than 40 hours of CPE each year; most of the courses taken are in the areas of financial accounting and auditing
Maintained CIA certification (2013-present), non-practicing CIAs require 20 hours of CPE each year

Member of the IIA-Houston Chapter (2016-present)

Member of the Texas Society of Certified Public Accountants (2016-present)

Member of the American Institute of Certified Public Accountants (1979-present)

Member of the Institute of Internal Auditors (2012-present)

Member of Georgia Society of Certified Public Accountants (1993-2013)

VI. FACULTY SERVICE (2010-Present)

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A. Service to the University

From	To	Activity
2016	Present	Assessment Committee Chair, Department of Accounting, SHSU
2012	2013	University Promotion & Tenure Committee, Augusta State
2012	2013	Undergraduate Curriculum Committee, Augusta State
2011	2013	Phi Kappa Phi, Treasurer, Augusta State
1995	2013	Faculty Advisor for Phi Beta Lambda, Augusta State
2009	2012	Graduate Curriculum Committee, Secretary, Augusta State
2009	2010	University Promotion & Tenure Committee, Augusta State
2009	2010	University Program and Advisory Committee, Augusta State

B. Professional Service (2010-Present)

Discussant for three papers at the 2016 MBAA International Conference, April 2016, Chicago, Illinois.

Reviewer for Journal of Critical Incidents (2014-2017)

Reviewer for Journal of Applied Case Research (2011-2016)

Discussant for three papers at the 2015 MBAA International Conference, March 2015, Chicago, Illinois.

Reviewer for Franklin Publishing Company (2011-2013)

President (2013), Southwest Case Research Association, Federation of Business Disciplines Annual Meeting, Albuquerque, New Mexico

Senior Vice-President of Programs (2012), Southwest Case Research Association, Federation of Business Disciplines Annual Meeting, New Orleans, Louisiana

Vice-President of Programs (2011), Southwest Case Research Association, Federation of Business Disciplines Annual Meeting, Houston, Texas.

Accounting Track Chair (2010), Southwest Case Research Association, Federation of Business Disciplines Annual Meeting, March 2010, Dallas, Texas.

Reviewer (2010) for the American Accounting Association Southwest Annual Conference.

C. Community and Charitable Service (2010-Present)

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From	To	Activity
2014	2018	Director-at-Large, Houston Homeschool Athletics
2009	2013	Treasurer, Martinez Bible Chapel
1994	2012	Head Coach for Youth Basketball Teams (except 2002)
2010	2011	Taught Statistics at Veritas Co-op Academy

VII. OTHER SPECIAL RECOGNITION (2010-Present)

Year	Item
2017	American Accounting Association, AICPA <i>George Krull/Grant Thornton 2017 Innovation in Junior and Senior-Level Teaching Award</i> .
2014	Federation of Business Disciplines, <i>Outstanding Educator Award</i> , 2014, Southwest Case Research Association
2013	McGraw-Hill Best Paper Award, "A Consolidation Decision for Macuch Steel, Inc." by Mooney, S., and Miller, J.
2011	KPMG Mentoring Award – Gender Issues and Work-Life Balance Section of the American Accounting Association
2010	Phi Kappa Phi Inductee