

Walter B. Moore, Ph.D., CPA, CGMA
Curriculum Vitae

Education

1989	Ph.D.	(Accountancy)	University of Nebraska
1983	M.S.	(Accountancy)	Colorado State University
1979	B.S.	(Accountancy)	University of Arkansas – Little Rock

Certification

Certified Public Accountant (Colorado)
Chartered Global Management Accountant

Academic Experience

2011 – to present		Nova Southeastern University Ft. Lauderdale, FL
	Associate Professor, Department of Accounting and Taxation	
1996 – 2011		Nova Southeastern University Ft. Lauderdale, FL
	Director/Faculty Chairperson/Associate professor of accounting	
1991 - 1996		Cleveland State University Cleveland, Ohio
	Associate professor of accounting	
1988 – 1991		Grand Valley State University Grand Rapids, MI
	Assistant professor of accounting	
1986 – 1988		University of Nebraska – Kearney Kearney, NE
	Assistant professor of accounting Taught full-time while pursuing my Ph.D.	
1983 – 1986		Rockford College Rockford, IL
	Assistant professor of accounting	

Courses Taught

Accounting principles, financial accounting, managerial accounting, accounting systems, auditing, governmental and nonprofit accounting, international accounting, accounting theory, CPA review courses, taxation, and financial statement analysis.

Other Academic and Intellectual Accomplishments

Served on multiple dissertation committees
Developed international accounting courses at two universities
Updated the accounting and tax curriculum at NSU
Taught accounting courses in China, Brazil and Jamaica
Chosen as a “Trueblood” professor at Cleveland State University
Served as paper reviewer for the AAA Ohio annual meeting
Served as an Ad Hoc reviewer for “Accounting Inquiries”

Professional Experience

1992 – 1996 Consultant	Moore and Associates, Cleveland, OH Assisted small companies in becoming ISO 9000 certified
1981 – 1983 Independent auditor	Baller and Associates Denver, CO
1979 – 1981 Fixed asset accountant	Texaco, Inc. Denver, CO

Grants

Participated in a privately funded “Internationalization project” for Grand Valley State University that included travel to pacific rim countries and hosted by the University of Hong Kong, Singapore National University, National Chengchi University in Taiwan and Universiti Pertanian Malaysia
The project included lectures and interviews with host faculty members, business leaders and government officials.

Participated in the Cleveland Grand Foundation internationalizing the business curriculum.

Publications (Note: Served as Director at NSU from 1998 to 2011)

“Sustainability Reporting: A Work in Progress”, *Journal of Sustainability and Green Business*. (2012)

“The 2008 Financial Crisis: FAS 157 and SAS 59 – Did They Reflect Reality?” *Journal of Finance and Accountancy*, Sept. Vol. 5. (2010) (co-authored)

“Creating Small Business Sustainability,” *International Journal of Business and Management*, Vol. 5, Issue 9. (2010) (co-authored)

“Chinese Accounting: The New Revolution,” *The Journal of 21st Century Accounting*, Volume 7, Issue 1, 2007. (co-authored)

“EMACC: Implementing an Online Masters of Accounting Program: Issues and Considerations,” *Accounting Net*, V. 1, Number 1, 1999.

“Redefining Present Value for Automated Capital Budgeting Projects,” *The Accounting Educators’ Journal*, March, 1998, (co-authored)

“Improving Your Chances of Getting That Job,” *New Accountant*, March, 1996, V II, Number 6, pp. 10-14, (co-authored)

“Shaping Your Practice: Planning a Foundation to Give Your Business Structure and Form,” *The National Public Accountant*, Dec. 1995, pp. 14-38, (co-authored)

“Sec. 530 Relief Under Independent Contractor Arrangements,” *The CPA Journal*, Nov. 1993, pp. 66-67.

“Doggone Dangerous! Independent Contractor Agreements,” *National Public Accountant*, July 1993, pp. 14-36, (co-authored)

“Independent Contractors or Employees? Minimizing the Risk of IRS Reclassifications,” *Healthcare Financial Management*, May 1993, pp. 118-124, (co-authored)

“Part-Time Radiologists: Independent Contractors or Employees?” *The RMBA Bulletin*, May 1992, pp. 95-125, (co-authored)

“Factors Influencing Slack in Governmental Budget Processes,” *Accounting Enquiries*, August 1992, pp. 95-125, (co-authored)

“Expectancy Theory and Politicization’s Effect on Budgetary Slack in Municipalities: Some Preliminary Evidence,” *New Directions in Public Administration Journal*, Jan. 1990, pp. 31-41, (co-authored)

Paper Presentations:

“Introducing Value Drivers as a Possible Predictor of Accounting Practice,”
Academy of International Business, Cleveland, Ohio, Oct. 2005. Co-authored

“A Path Analytic Model of Municipal Budgetary Behavior,”
American Society of Business and Behavior Sciences, Feb. 2000, Co-presented.
“Casual Analysis: Path Analysis vs. Lisrel,” Proceedings of the Midwest
Business Administration Association annual meeting, March 1990.

“Workshop on Casual Analysis,” Midwest Accounting Association Meeting,
March 1990.

“Legal Pitfalls of Reviews and Compilations,” Michigan Association of CPAs,
West Michigan Accounting and Auditing Symposium, June 1990.

Works in Progress (fall 2014)

“Sustainability Reporting: An Accountants’ Perspective”, submitted to *Strategic Finance*.

“A Lack of Transparency in Sustainability Reports”, to be submitted to *Journal of Sustainability and Green Business*.\

“A New Sustainability Reporting Model”, to be submitted to *The CPA Journal*.