

# L. DWIGHT SNEATHEN JR., C.P.A., C.F.E.

School of Accountancy  
Georgia Southern University  
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912-478-0167

## EDUCATION

- 2001 **Doctor of Philosophy**  
Major: Management (Accounting) Minor: Finance  
University of Arizona
- 2000 **Master of Accounting**  
University of Arizona
- 1996 **Bachelor of Science**  
Major: Business Administration (Accounting)  
University of Arizona

## ACADEMIC WORK EXPERIENCE

- 2009 – present **Associate Professor**  
*School of Accountancy, Georgia Southern University*  
Master of Accountancy Program Coordinator: Responsible for admissions, advising and registration for all MAcc students (2010-14)
- 2005 – 2009 **Assistant Professor**  
*School of Accountancy, Georgia Southern University*
- 2001 – 2005 **Assistant Professor**  
*School of Accountancy, Mississippi State University*
- 1996 - 2001 **Graduate Teaching Assistant**  
*Department of Accounting, University of Arizona*  
Taught courses and conducted advising services for all accounting students.

## PUBLICATIONS

- Sneathen, L. Dwight Jr., 2013, Lack of Timeliness, Noise and Transitory Components in Earnings as an Explanation for the Apparent Decline in the Value Relevance of Earnings, *Journal of Business & Economics Research*, (December) Volume 11, Number 12: 543-554.
- Jackson, Robert E., L. Dwight Sneathen Jr., Timothy R. Veal, 2012, Pension Accounting And Reporting With Other Comprehensive Income and Deferred Taxes: A Worksheet Approach, *American Journal of Business Education*, (November/December) Volume 5, Number 6: 771-778.
- Blay, A., T. Kizirian and L.D. Sneathen Jr. 2008. Evidential Effort and Risk Assessment in Auditing. *Journal of Business and Economics Research*. Volume 6, Number 9: 39-52.

Daigle, R.J., T. Kizirian, and L.D. Sneathen Jr. 2008. The Influence of Information Technology Control Activities on the Financial Statement Audit. *Review of Business Information Systems*. Volume 12, Number 3: 71-88.

Blay, A., T. Kizirian, and L.D. Sneathen Jr. 2007. The Effects of Fraud and Going-concern Risk on Auditor's Assessments of Material Misstatement and Resulting Audit Procedures. *International Journal of Auditing*. Volume 11, Number 3: 149-163.

Metrejean, E., L.X. Orchard, L.D. Sneathen Jr. 2007. The Consideration of Fraud in a Financial Statement Audit: Some Study Questions. *Journal of Business Case Studies*. Volume 3, Number 1: 37-44.

Daigle, R.J., T. Kizirian and L.D. Sneathen Jr. 2005. System Controls Reliability and Assessment Effort. *International Journal of Auditing*. (March) Volume 9, Number 1: 79-90.

Felix Jr., W.L., T. Kizirian and L.D. Sneathen Jr. 2005. The Effect of an Internal Audit Function on Audit Effort. *Academy of Accounting and Financial Studies Journal*. Volume 9, Number 1: 75-92.

Kizirian, T, B.W. Mayhew and L.D. Sneathen Jr. 2005. The Impact of Management Integrity on Audit Planning and Evidence. *Auditing: A Journal of Practice and Theory*. (November) Volume 24, Number 2: 49-67.

### **RESEARCH IN PROGRESS**

Audit Controls Benchmarking in the Construction Industry, with Lou Orchard, Clayton State University.

Goodwill Impairment Testing: A new paradigm, with Debbie Sinclair, University of South Florida

### **TEACHING**

2005 – present **Georgia Southern University**

Undergraduate Courses

*Survey of Accounting* (Acct 2030)

*Financial Accounting* (Acct 2101 and Acct 2101 Honors)

*Managerial Accounting* (Acct 2102 and Acct 2102 Honors)

*Intermediate Financial Accounting I* (Acct 3131)

*Intermediate Financial Accounting II* (Acct 3132)

Graduate Courses

*Accounting and Control* (Acct 6130)

*Seminar in Financial Accounting* (Acct 7130)

*Financial Statement Analysis* (Acct 7134)

## **FELLOWSHIPS AND AWARDS**

- 2014 **Porter, Keadle, Moore, LLP Faculty Fellowship in Accounting**
- 2012 **Volunteer of the Year**  
Awarded by Junior Achievement
- 2012 **Outstanding Advisor**  
Awarded by the Zeta Delta chapter of Beta Alpha Psi in recognition of being the faculty advisor from 2009-2012.
- 2011 **Professor of the Year**  
Voted on by School of Accountancy students, Georgia Southern University
- 2010 **Business Partner of the Year**  
Awarded by Junior Achievement
- 2008 **Ori James Recognition Award**  
Awarded by Beta Alpha Psi, Georgia Southern University
- 2007 **Professor of the Year**  
Voted on by School of Accountancy students, Georgia Southern University
- 2007 **Bank of America Faculty Award**  
*College of Business Administration, Georgia Southern University*
- 2002 **New Faculty Consortium Fellow**  
*American Accounting Association*
- 1998 **Doctoral Student Consortium Fellow**  
*American Accounting Association*
- 1998 **Claude H. Moyer Scholarship**  
*Department of Accounting, University of Arizona*
- 1996 **Arizona Society of Certified Public Accountants Scholarship**

## **ADVISING**

Informal Advising: I have an open door policy for all students, and have conducted advising for numerous undergraduate students including many who are not accounting majors. Many of these students were in my Acct 2101 and 2102 classes and have continued to stay in touch with me. I also serve as a liaison with the Graduate Office to do advising for MAcc students as needed.

## **CONSULTING, TRAINING PROGRAMS, OR PROFESSIONAL SERVICE**

Reviewed Intermediate Accounting (5<sup>th</sup> edition) by J.D. Spiceland, J.F. Sepe and M.W. Nelson for McGraw-Hill Irwin. 2010. Received pay.

Reviewed Intermediate Accounting (4<sup>th</sup> edition) by J.D. Spiceland, J.F. Sepe and L.A. Tomassini for McGraw-Hill Irwin. 2007. Did not receive pay.

Reviewed *Advanced Accounting* (9<sup>th</sup> Edition) by P.M. Fisher, W.J. Taylor and R.H. Cheng for Thompson Southwestern Publishing. 2006. Received Pay.

Reviewed *Falcon Intermediate Accounting Practice Set* for Thompson Southwestern Publishing. 2006. Received Pay.

Reviewed *Managerial Accounting: The Cornerstone for Business Decisions* (1<sup>st</sup> Edition) by M.M. Mowen and D.R. Hansen for Thompson Southwestern Publishing. 2005. Received Pay.

Reviewed *Practical Business Statistics* (3<sup>rd</sup> Edition) by A.F. Siegel for McGraw-Hill Publishing. 1996. Received Pay.

## **CONSULTING, TECHNICAL-PROFESSIONAL ASSISTANCE, TRAINING PROGRAMS, OR OTHER PROFESSIONAL SERVICE OUTSIDE OF THE COLLEGE OF BUSINESS ADMINISTRATION**

Becker Professional Review: Instructor for the Becker CPA Exam Review Course. (2007-present) Received pay.

## **PROFESSIONAL SOCIETY ACTIVITY**

Certified Public Accountant, State of Georgia  
Certified Fraud Examiner, Association of Certified Fraud Examiners  
American Accounting Association (AAA)  
    Financial Accounting Section  
    Auditing Section  
Georgia Association of Accounting Educators (GAAE)  
Georgia Society of CPAs  
    Member of the Financial Literacy Task Force (2009)  
    Member of the Board of the Educational Foundation (2010-present)  
    Member of the Leadership Academy (2010)  
    Member of the Scholarship Committee (2011)  
    Member of the Student and Faculty Outreach Committee (2013-2014)  
    Leadership Council Member-at-Large (2015-present)  
    Chair of the Educational Engagement and Awards Committee (2014-present)  
    Treasurer of the Southeast Georgia Chapter of the GSCPAs (2013-14)  
    Vice President of the Southeast Georgia Chapter of the GSCPAs (2014-15)  
    President of the Southeast Georgia Chapter of the GSCPAs (2015-2016)

Eagle Executive Society  
Beta Gamma Sigma (member since 2010)

**ATTENDANCE AT PROFESSIONAL ASSOCIATION MEETINGS**

- 2016 Georgia Society of CPAs-Spring and Fall Meetings  
May-Jekyl Island, GA November-Savannah, GA
- 2016 Georgia Society of CPAs-Southeast Georgia Chapter  
Bankers and Attorneys Night  
Landscape of the Profession (Tommye Barie)  
U.S. Bankruptcy Auditor Services  
Compliance Services (Mike Lamberth)
- 2015 Georgia Society of CPAs-Fall Meeting  
November-Atlanta, GA
- 2015 Georgia Society of CPAs-Southeast Georgia Chapter  
Bankers and Attorneys Night  
AICPA Diversity Initiative  
Changing the World-An example of a leader
- 2014 Georgia Society of CPAs-Spring and Fall Meetings  
May-Hilton Head, SC November-Braselton, GA
- 2014 Georgia Society of CPAs-Southeast Georgia Chapter  
Bankers and Attorneys Night  
Case Studies in Fraud  
COSCO 2013  
Professional Issues Update
- 2013 Georgia Society of CPAs-Annual Meeting  
Asheville, NC
- 2013 Georgia Society of CPAs-Southeast Georgia Chapter  
Student Showcase  
Bankers and Attorneys Night  
Big Data, Analytics and Accounting  
A Transforming World  
Professional Update
- 2012 Georgia Society of CPAs-Annual Meeting  
Callaway Gardens
- 2012 Georgia Society of CPAs-Southeast Georgia Chapter  
Student Showcase  
Professional update

## Bankers and Attorneys Night

- 2011 Georgia Society of CPAs-Southeast Georgia Chapter  
Student Showcase  
International Accounting Update
- 2010 Georgia Society of CPAs-Southeast Georgia Chapter  
Georgia Southern Student Showcase  
State of the Profession: Institute of Management Accountants
- 2010 American Accounting Association Annual meeting, San Francisco, CA
- 2009 Georgia Society of CPAs-Southeast Georgia Chapter
- 2008 Georgia Society of CPAs-Southeast Georgia Chapter  
Internal Revenue Service Tax Update (August)  
Bulloch County Development Update (November)
- 2007 Georgia Society of CPAs-Southeast Georgia Chapter  
Fraud and Forensic Accounting Lecture
- 2007 Fraud and Forensic Accounting Education Conference, Savannah, GA.
- 2007 American Accounting Association, Annual meeting, Chicago, IL.
- 2007 High Tide (sponsored by BDO Seidman and Hancock, Askew and Co.)  
Savannah, GA.
- 2006 Georgia Association of Accounting Educators, Annual Meeting, Oglethorpe  
University, Atlanta, GA.
- 2004 American Accounting Association, Annual meeting, Orlando, FL.
- 2003 American Accounting Association, Southeast Regional Meeting, Charleston, SC.
- 2002 American Accounting Association, Annual meeting, San Antonio, TX.
- 2001 American Accounting Association, Annual meeting, Atlanta, GA.
- 2000 American Accounting Association, Annual meeting, Philadelphia, PA.
- 1999 American Accounting Association, Annual meeting, San Diego, CA.

## **COLLEGE COMMITTEE ASSIGNMENTS**

### **Georgia Southern University**

Undergraduate Curriculum Committee, member, (2006- 2009), Review and monitor undergraduate programs and courses.

Graduate Curriculum and Programs Committee, member, (2014-2016), Review and monitor graduate programs and courses. Review and monitor the MBA program and curriculum.

## **OTHER SERVICE ACTIVITIES**

### **School of Accountancy Committees**

#### **Georgia Southern University**

Assessment Committee, member, (2005-06, 2014-present), Review assessment of program and learning outcomes for courses within the accounting program.

Curriculum Committee, Chair (2006-08, 2014-2016), member (2005-06, 2008-2014), Review and monitor accounting programs and courses, and consider development of new course offerings.

Search Committee, member (2007-2008, 2009-2010, 2014-2015), Attended AAA annual conference to conduct information sessions. Participated in committee meetings to evaluate candidates, conducted reference checks, met with candidates on campus, and faculty meetings to discuss candidate selection.

#### **MAcc Program Director, 2010-2014**

The MAcc Program Director is in charge of the administrative aspects of the MAcc and WebMAcc programs. This includes: handling application approval through the College of Graduate Studies, student advising, maintaining records for students, providing information and feedback to interested parties through email and telephone, updating and enhancing information dissemination via email and through websites (COGS and COBA), develop and evaluate MAcc curriculum.

#### **Scholarship Committee, 2012 – present**

Worked with several colleagues to evaluate our available scholarships and match out student applicants to best allocate the resources made available to the School.

### **Other School of Accountancy Activities**

Faculty Advisor for Beta Alpha Psi (2009-2012)

Attended Regional and National Meetings, Attended Meetings, Worked with Officers

Coordinator of Intermediate Financial Accounting Course Content and Integrated Projects

Participation in Meet the Firms, 2005 to present

Participation in Accounting Day, 2006 to present

Participation in Intermediate I Orientation Program, 2005 to present

Participation in Master of Accounting Orientation, Fall 2006, Spring 2010

Facilitated MAcc Orientation, Spring 2011, Fall 2011, Spring 2012, Fall 2012, Spring 2013

Participation in SOARING orientation and workshop event, Fall 2006 - present

Participation in Advisory Council, Fall 2005, Fall 2007, Fall 2011

Participation in Executive in Residence Program, 2005 to present

Participation in Forensic Accounting Lecture Series, 2006 to present

Participation in Beta Alpha Psi general and officer meetings as a faculty mentor (2005-2009)

Participation in School of Accountancy Recruiting Events (Putt Putt and BBQ)

Faculty advisor for the MAcc Pinning Ceremony (2010 – 2015)

### **Other Activities**

Conversations with Professors,

Fall 2008, Summer 2009, Fall 2009, Fall 2010, Summer 2011, Fall 2011, Summer 2012  
Fall 2012, Spring 2013, Summer 2013, Fall 2014, Summer 2015, Fall 2015, Summer 2016,  
Fall 2016

Facilitated a group of incoming freshman in an orientation course. Provided the students with the opportunity to ask questions and get some insight into faculty expectations. Provided advise on getting started with their college career.

BUSA 1105 Guest Speaker, Spring 2009, Fall 2009, Fall 2010, Spring 2011, Fall 2011,  
Spring 2014, Summer 2014, Fall 2015

Spoke to students about the Accounting Profession and took questions about faculty expectations and career planning.

Speaker for the Black Student Union, Spring 2009

Discussed personal financial management with students, and facilitated group discussion.

Speaker for the Society of Women Engineers, Spring 2009

Discussed personal financial management with students, and facilitated group discussion

Session Chair at Graduate Orientation, Fall 2007

Conducted a question and answer session for new graduate students at the request of the College of Graduate Studies

GSU 1210 Guest Speaker, Fall 2007

Spoke to students about the Accounting Profession and took questions about faculty expectations and career planning.

Session Chair at Scholarship of Teaching and Learning Conference, Fall 2007

Attendance at Commencement activities, Fall 2005, Spring 2006, Fall 2007, Spring 2008, Fall 2008, Spring 2009, Fall 2010, Spring 2011, Fall 2011, Fall 2012, Fall 2014

Reader at Graduate Commencement, Spring 2012, Spring 2013

Marshall at Commencement, Fall 2013

Sneathen

Attendance at Honors Day activities, Spring 2006 - present

Attendance at Graduate Faculty Meetings, Fall 2005 – present

Attendance at COBA Faculty Meetings, Fall 2005 – present

### **COMMUNITY SERVICE**

- 2010        Career Day: This was a Junior Achievement program at Southeast Bulloch High School designed to put professionals in front of students to discuss career choices, education, and the skills and values of the individual. Students were provided an opportunity to ask questions and discuss career paths and educational needs for their future goals.
- 2008 - present Faculty Advisor to Pi Kappa Phi Fraternity: Faculty mentor and advisor to the members of the fraternity. I attend meetings and keep in touch with student Scholarship Director to assure students are meeting their academic obligations. Provide advising and guidance to students as needed. This is an unpaid service.
- 2006 - 2014    Junior Achievement: JA is a financial literacy course that was delivered at the local middle school during the fall. This course included six sessions and covered financial literacy and personal finance topics which were taught to eighth grade students. This was an unpaid service.
- 2006 - 2009    Georgia Society of Certified Public Accountants High School in Residency Program: This was a program for high school students who were interested in accounting as a major. They spent the week on campus at Georgia Southern University and enjoyed a program that included speakers, activities and special events. I was a speaker in the program. This was an unpaid service.
- 2007 - 2009    Brooklet Elementary School PTO: member, My wife was the PTO President so I was active in many activities and fundraisers for the school. I coordinated volunteers at the Fall Festival, and act as assistant Treasurer handling cash collected through fundraisers. Provide support to teachers in the classroom and through special events.
- 2005 - 2012    Believer's Church of Statesboro:  
Sound Engineer, Small Group Leader, Men's Ministry Leader (2009-2011)