

KEVIN C. MOFFITT

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Department of Accounting and Information Systems
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Education

Ph.D. in Management with an emphasis in Management Information Systems
The University of Arizona, May 2011
Co-advisors: Drs. Judee K. Burgoon & Jay F. Nunamaker Jr.

M.S. and B.S. in Information Systems Management
Brigham Young University, April 2006

Research Activities

Refereed Journal Articles

Azmi, M., Moffitt, K., Sarath, B. (2020). Did the Banking Sector Foresee the Financial Crisis? Evidence from Risk Factor Disclosures. *Review of Quantitative Finance and Accounting*. 55(2), 647-669.

Zhaokai, Y., Moffitt, K. (2019). Contract Analytics in Auditing. *Accounting Horizons*. 33(3), 111-126.

Moffitt, K., O'Leary, D. (2019) Gathering and Evaluating Innovation Ideas using Crowdsourcing: Impact of Idea Title and Description on the Number of Votes in Each Phase of a Two-Phase Crowdsourcing Project. *Expert Systems*. 36(4), 1-18.

Moffitt, K. (2018). A Framework for Legacy Source Code Audit Analytics. *Journal of Emerging Technologies in Accounting*. 15(2), 67-75.

Moffitt, K., Richardson, V. J., Snow, N., Weisner, M., Wood, D. A. (2016). Perspectives on Past and Future AIS Research as the Journal of Information Systems Turns Thirty. *Journal of Information Systems*. 30 (3), 157-171.

Liu, Y., Moffitt, K. (2016). Text Mining to Uncover the Intensity of SEC Comment Letters and its Association with the Probability of 10-K Restatement. *Journal of Emerging Technologies in Accounting*. 13 (1), 85-94.

Burgoon, J. K., Mayew, W. J., Giboney, J. S., Elkins, A., Moffitt, K. et al. (2015). Which Spoken Language Markers Identify Deception in High-Stakes Settings? Evidence from Earnings Conference Calls. *Journal of Language and Social Psychology*, 35 (2), 123-157.

Warren, J. D., Moffitt, K., Byrnes, P. (2015). How Big Data Will Change Accounting. *Accounting Horizons*. 29 (2), 397-407.

Burns, M. B., Moffitt, K. (2014). Automated Deception Detection of 911 Call Transcripts. *Security Informatics*. 3 (1), 1-9.

Pickard, M. D., Burns, M. B., Moffitt, K. (2013). A Theoretical Justification for Using Embodied Conversational Agents (ECAs) to Augment Accounting-Related Interviews. *Journal of Information Systems*, 27(2), 159-176.

Humpherys, S., Moffitt, K., Burns, M. B., Burgoon, J. K., Felix, W. (2011). Identification of Fraudulent Financial Statements Using Linguistic Credibility Analysis. *Decision Support Systems*, 50 (3), 585-594.

Papers Under Review and Working Papers

Chin, M., Liu, Y., Moffitt, K. (Working Paper). Voluntary Disclosure via the Ranking of Risk Factors in the 10-K.

Dimitrov, V., Gao, F., Moffitt, K. (Working Paper). The Art of Saying No: A Textual Analysis of Managements' Responses to Shareholder Proposals.

Moffitt, K., Yoon, B. (Working Paper). Management Self-efficacy and Future Firm Performance.

Journal Editorials

Moffitt, K., & Vasarhelyi, M. A. (2013). AIS in an Age of Big Data. *Journal of Information Systems*, 27(2), 1-19.

Moffitt, K., Rozario, A., Vasarhelyi, M. A. (2018). Robotic Process Automation for Auditing. *Journal of Emerging Technologies in Accounting*, 15 (1), 1-10.

Other Conference Papers and Published Proceedings

Derrick, D., Moffitt, K., Nunamaker, J. F. (2011). Eye Gaze Behavior as a Guilty Knowledge Test: Initial Exploration for Use in Automated, Kiosk-Based Screening. *Proceedings of the 44th Hawaii International Conference on System Sciences*.

Moffitt, K., Burns, M., Jenkins, J., Burgoon, J.K., Nunamaker, J.F. (2010) Facial Thermal Imaging as a Technique for Deception Detection. *Proceedings of the 43rd Hawaii International Conference on System Sciences*.

Twyman, N., Moffitt, K., Burgoon, J.K., Marchak, F. (2010) Using Eye Tracking Technology as a Concealed Information Test. *Proceedings of the 43rd Hawaii International Conference on System Sciences*.

Humpherys, S., Moffitt, K., Elkins, A., Burgoon, J. K. (2010) Rapid Noncontact Credibility Assessment via Linguistic and Vocalic Analyses. *National Communication Association's 96th Annual Convention*.

Moffitt, K., & Burns, M. (2009). What Does That Mean? Readability Cues from Fraudulent Financial Statements as Indicators of Obfuscation. *Proceedings of the 15th Annual Americas Conference on Information Systems*.

Hamel, L., Burgoon, J.K., Humpherys, S., & Moffitt, K. (2007). The 'When' of Detecting Interaction Deception. *Paper Presented to the Annual Meeting of the National Communication Association, Chicago*.

Lowry, P., Spaulding, T., Wells, T., Moody, G., Moffitt, K., & Madariaga S. (2006). A Theoretical Model and Empirical Results Linking Website Interactivity and Usability Satisfaction. *Proceedings of the 39th Annual Hawaii International Conference on System Sciences*.

Workshops and Poster Sessions

Moffitt, K. (2016). Using Text Analytics to Evaluate the Banking Sector's Prediction of the Financial Crisis. *Strategic and Emerging Technologies AAA 2016 Workshop*.

Moffitt, K. (2013). Text Analytics for the External Audit. *Strategic and Emerging Technologies AAA 2013 Workshop*.

Moffitt, K. (2013). Disfluent Speech in Quarterly Earnings Calls as a Sign of Deception. *Strategic and Emerging Technologies AAA 2013 Workshop*.

Gershberg, T., Moffitt, K. (2013). CEO Interview Style and Company Growth Rate: An Exploratory Study. *Strategic and Emerging Technologies AAA 2013 Workshop*.

Burns, M., Jackson, P.Z., Moffitt, K. (2013). Using Eye-Tracking to Compare Pattern Recognition Approaches in Auditor Risk Assessments. *Emerging and Innovative Research AAA 2013 Poster Session*.

Moffitt, K., Burns, M., Felix, W., & Burgoon, J. K. (2010). Using Lexical Bundles to Discriminate Between Fraudulent and Non-Fraudulent Financial Reports. *SIG-ASYS Pre-ICIS 2010 workshop*.

Burns, M., Elder, K., Pickard, M., Chowdhury, I., Moffitt, K., & Zhao, J.L. (2009). Proposing a Vendor-Independent Service-Oriented Architecture (SOA) Maturity Model. *MISQ-Executive pre-AMCIS Writing for Practitioners Workshop*.

Research Grants

O'Leary, D., Moffitt, K. (2017) Data and Analytics: An Analysis of Non-Traditional Information for Predictive Audit Analytics. *Awarded by KPMG for \$28,000*.

Moffitt, K., Krishna-Moorthy, L. (2012) Eye Tracking and Linguistic Analysis for Fraud Detection. *Awarded as a Rutgers Faculty Research Grant Award for \$40,496*.

Moffitt, K., Giboney, J., Hardt, E., Burgoon, J.K., Nunamaker, J.F. (2011) Validating the SPLICE Implementation of Automated Linguistic Analysis. *Awarded by Center for Identification Technology Research for \$40,000*.

Moffitt, K., Zhang, Z., Burgoon, J.K., Nunamaker, J.F. (2010) Temporal Alignment of Psychophysiological and Behavioral Indicators. *Awarded by Center for Identification Technology Research for \$45,000*.

Burns, M., Moffitt, K., & Burgoon, J.K. (2009). Automating the Evaluation of 911 Calls for Deception Detection. *Awarded by Center for Identification Technology Research for \$30,000*.

Moffitt, K., Jenkins, J., Burgoon, J.K. (2009). SPLICE: Integrating Agent99, LIWC and Building an Accessible Platform for Future Tool Building. *Awarded by Center for Identification Technology Research for \$37,000*.

Moffitt, K., Humpherys, S., Burgoon, J.K., Pickard, M., & Burns, M. (2008). Evaluating and Integrating Speech Recognition Software into Agent99 Software for Real-Time Deception Detection. *Awarded by The Center for Identification Technology Research for \$50,000*.

Moffitt, K., Humpherys, S., Burgoon, J. K., & Felix, W. (2007). Practical Uses of Text Mining and Information Extraction Software for Auditing, Governance and Fraud Detection. *Awarded by PwC for \$59,606*.

Burgoon, J.K., Moffitt, K., & Humpherys, S. (2007). Building Dictionaries and Algorithms to Identify Uncertainty, Hedging, Informality and Familiarity in Text. *Awarded by Center for Identification Technology Research for \$50,000*.

Presentations

Moffitt, K. (2018). Text Mining for Continuous Auditing. *Presented at 42nd World Continuous Auditing and Reporting Symposium. Florianopolis, Brazil*.

- Moffitt, K. (2018). Cybersecurity Risks. *Presented at Conferencia Brasileira de Contabilidade e Auditoria Independente. Sao Paulo, Brazil.*
- Moffitt, K. (2018). Text Mining for Auditors. *Presented at Conferencia Brasileira de Contabilidade e Auditoria Independente. Sao Paulo, Brazil.*
- Moffitt, K., Codesso, M. (2018). Text Mining Workshop for Auditors. *Presented at Public Sector Accounting & Data Analytics Colloquium. Rio de Janeiro, Brazil.*
- Moffitt, K. (2018). An Introduction to Neural Networks. *Presented at AAA AIS Section Midyear Meeting. Newport Beach, CA.*
- Moffitt, K. (2017). Voluntary Disclosure through the Ranking of Risk Factors in the 10-K. *Presented at The University of Southern California. Los Angeles, CA.*
- Moffitt, K., Codesso, M. (2017). An Explanation of Neural Networks and a Demonstration in Tensor Flow. *Presented at 41st World Continuous Auditing and Reporting Symposium. Huelva, Spain.*
- Moffitt, K. (2017). Advancing Text Analytics as an Accepted Methodology in Professional Accounting. *Presented at Public Sector Accounting & Data Analytics Colloquium. Rio de Janeiro, Brazil.*
- Moffitt, K. (2017). Text Mining Applications for Effective Auditing. *Presented at 39th World Continuous Auditing and Reporting Symposium. Sao Paulo, Brazil.*
- Moffitt, K. (2017). An Internal Audit of COBOL Source Code: A Framework and an Implementation. *Presented at The 2017 Symposium on Accounting Information Systems. Valencia, Spain.*
- Moffitt, K. (2017) Anyone Can Mine Text. *Presented at the New Scholar Consortium of the AAA AIS Section Midyear Meeting. Orlando, Florida.*
- Moffitt, K. (2016) Panelist: The Power and Accessibility of Text Analytics. *AAA 2016 Annual Meeting. New York, NY.*
- Moffitt, K. (2016) An Introduction to Text Mining for Internal Auditors. *Presented at Internal Auditor Sharing Forum led by Joe Oringel. Atlanta, GA.*
- Moffitt, K. (2015). Text Mining to Detect Irregularities in COBOL Code. *Presented at 35th World Continuous Auditing and Reporting Symposium. Newark, NJ.*
- Moffitt, K. (2015). Panelist: The Journal of Information Systems at Thirty – Looking Forward Thirty Years. *AAA 2015 Annual Meeting. Chicago, IL.*
- Moffitt, K. (2014). Panelist: The Spreadsheet Expertise Graduates Need but Don't Have: The Practitioner's View and Action Plan. *AAA 2014 Annual Meeting. Atlanta, GA.*
- Moffitt, K. (2014). Advancing Text Analytics as an Accepted Methodology in Professional Accounting. *Presented at 31st World Continuous Auditing and Reporting Symposium. Sao Paulo, Brazil.*
- Moffitt, K. (2013). Text Analytics for the External Audit. *Presented at 29th World Continuous Auditing and Reporting Symposium. Brisbane, Australia.*
- Moffitt, K. (2013). Text Analytics for the External Audit. *Presented at 27th World Continuous Auditing and Reporting Symposium. Sao Paulo, Brazil.*

- Moffitt, K. (2013). A Primer on Text Analytics for Accountants. *Presented at the AAA 2013 Mid-Atlantic Regional Meeting*. Parsippany, NJ.
- Moffitt, K. (2013). Text Mining for Fraud Examiners. *Presentation at 7th Annual Fraud Seminar*. Newark, NJ.
- Moffitt, K. (2013). Panelist: 1st Design Science Research in Accounting Workshop. *AAA 2013 AIS Section Midyear Meeting*. Ft. Lauderdale, FL.
- Moffitt, K. (2012). Eye Tracking and Accounting Applications. *Presented at Rutgers University Annual Taxation, Technology, and Consulting Convention*. West Windsor, NJ.
- Moffitt, K. (2010). Final Report: SPLICE: Integrating Agent99, LIWC and Building an Accessible Platform for Future Tool Building. *Presented at the Semi-annual CITEr Meeting*. Morgantown, WV.
- Moffitt, K. (2010). Research Proposal: Temporal Alignment of Psychophysiological and Behavioral Indicators. *Presented at the Semi-annual CITEr Meeting*. Skaneateles, NY.
- Moffitt, K. (2010). Progress Report: SPLICE: Integrating Agent99, LIWC and Building an Accessible Platform for Future Tool Building. *Presented at the Semi-annual CITEr Meeting*. Skaneateles, NY.
- Moffitt, K., Nunamaker, J., & Diller, C. (2009). Unobtrusive Methods for Detecting Deception: Biometrics and Natural Language Processing Techniques. *Presented at the Information Ethics Roundtable*. Tucson, AZ.
- Moffitt, K. (2009). Final Report: Evaluating and Integrating Speech Recognition Software into Agent99 for Real-Time Deception Detection. *Presented at the Semi-annual CITEr Meeting*. Tucson, AZ.
- Moffitt, K., & Steinmeyer, C. (2008). C-BAS: The C# Behavioral Annotation System. *Presented at The Arizona Symposium on Frontiers in Information Technology and Applications*. Tucson, AZ.
- Moffitt, K. (2008). Research Proposal: Evaluating and Integrating Speech Recognition Software into Agent99 for Real-Time Deception Detection. *Presented at the Semi-annual CITEr Meeting*. Tucson, AZ.
- Moffitt, K., & Steinmeyer, C., (2007). Making C-BAS Compatible with Annotation Graph. *Presented at the International Society for Gesture Studies Conference*. Chicago, IL.

Book Chapters

- Burgoon, J., Humpherys, S., & Moffitt, K. (2008). Nonverbal Communication: Research Areas and Approaches. In U. Fix, A. Gardt & J. Knape, *Rhetoric and Stylistics* (pp. 787-812). New York: Walter de Gruyter.
- Moffitt, K., Codesso, M. The Application of Text Mining in Accounting and Finance Research. *Partially Completed*.

Practice-oriented Publications

- Kraheil, J., Moffitt, K., Vasarhelyi, M. (2013). The Route to Digital Accounting. *Interactive Business Reporting*, 2 (4), 16-19.

Research Tool Development

- Moffitt, K. (2009) SPLICE v. 0.9, A RESTful Web Service Developed in Python that Extracts Linguistic Cues from Text Files. View the service at splice.cmi.arizona.edu

Professional Service Activities

CARLAB

Co-Director of the Continuous Auditing and Reporting Laboratory.

Midyear Meeting Coordinator

Organized the program and content of the 2020 AAA Strategic and Emerging Technologies Section Midyear Meeting.

JETA Conference Coordinator

Organized the program and content for the 2020 Journal of Emerging Technologies in Accounting Conference. As a follow-up to this conference I will serve as a guest editor for JETA in 2020.

Dissertation Chair

Yue Liu. (2019) Applying Textual Analysis to Auditing.

Ben Yoon. (Will graduate in 2020) Three Essays on Textual Analysis and Audit Quality.

Dissertation Committee Member

Paul Byrnes. (2015) Developing Automated Applications for Clustering and Outlier Detection: Data Mining Applications for Auditing Practice.

Mehrzaad Azmi. (2016) Essays on Information, Markets, and Mandated Disclosures.

Kyunghee Yoon. (2016) Three Essays on Unorthodox Audit Evidence.

Mauricio Codesso (2018) Model of Continuous Auditing: A Framework for Integrating Data

Yan Zhaokai. (2019) Three Essays on the Adoption and Application of Emerging Technologies in Accounting.

Lu Zhang, Accounting Information Systems Ph.D. student (2015 – Current)

Sheng Feng, Accounting Information Systems Ph.D. student (2017 – Current)

Ph.D. Student Advisor

Ruanjia Liu, Accounting Information Systems Ph.D. student (2017 – Current)

School Committees

Rutgers Business School Technology Policy Committee

Editorial Board

Journal of Information Systems

Journal of Emerging Technologies in Accounting

Intelligent Systems in Accounting, Finance, and Management

Ad-hoc reviewer

Journal of Business Ethics

Journal of Information Systems

Decision Support Systems

Journal of Emerging Technologies in Accounting

Journal of Accounting, Auditing and Finance

Intelligent Systems in Accounting, Finance, and Management

Journal of Accounting Education

Group Decision and Negotiation

Group Decision Support Systems

International Conference on Information Systems

American Accounting Association Annual Meeting

Accounting Information Systems Midyear Meeting

Strategic and Emerging Technologies Midyear Meeting

Teaching Activities

Teaching Experience

2011-Current Rutgers University

Professor for an undergraduate accounting course in Audit Analytics (416). In this case-study based course, students are trained in the analytical mindset: asking the right questions; extracting, transforming, and loading the data; analyzing the data; and preparing the results for stakeholder review. Tableau and Excel are the principle software tools in this course.

Professor for an undergraduate accounting course in Accounting Information Systems (458). The students are taught the theoretical principles for database systems design and subsequently given hands-on experience in implementing a complex accounting information system. The class project and complex individual assignment represent the capstone experience of the course.

Developed a graduate accounting course, Accounting in the Digital Era (660). Students learn about analytics and technology-related issues including XBRL, text mining, Visual Basic for Applications, Tableau, cluster analysis, outlier analysis, among other topics. Students integrate their learning in the group project in which they design and implement an audit risk assessment tool in Excel.

Developed a Ph.D. seminar, Special Topics in Accounting – Decoding of Textual Corporate Communication (685). In this seminar, we read and discuss relevant accounting literature related to text mining. I also teach the students to conduct their own text mining research using Python programming. Students learn to acquire, transform, and analyze data automatically. They also learn to implement neural networks in Python for predictive analytics.

2009 - 2010 The University of Arizona

Instructor for an undergraduate course in Operations Management. Course topics include productivity, forecasting, product and service design, capacity planning, supply chain management, and more. Students participate in an assembly line, an e-commerce activity and a plant tour.

Instructor for an undergraduate course in Using and Managing Information Systems. Course topics include database design, ERP systems, effects of Sarbanes Oxley, enterprise security, data integrity and confidentiality, two- and three-tiered architectures, networking, computer hardware, and computer software. Students also conduct original research on topics of their choice and present them to class. Topics have included e-commerce, internet security, net neutrality, steganography, writing Excel macros, and website access control.

2007-2009 Teaching Improvement Coursework – Certificate in College Teaching earned Fall 2009
GRAD 697C *Workshop on Teaching at the College Level*
GRAD 697A *Learner Centered Teaching*
GRAD 694A *Supervised College-Level Teaching*