

## **KEVIN C. MOFFITT**

Assistant Professor  
Rutgers Business School  
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. Jay F. Nunamaker Jr. & Judee K. Burgoon

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

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

### **Research**

#### **Refereed Journal Articles**

Burgoon, J. K., Mayew, W. J., Giboney, J. S., Elkins, A., Moffitt, K. M., 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 accounting records will be changed by big data. *Accounting Horizons*. 29 (2), 397-407.

Burns, M. B., & Moffitt, K. C. (2014). Automated deception detection of 911 call transcripts. *Security Informatics*. 3 (1), 1-9.

Pickard, M. D., Burns, M. B., & Moffitt, K. C. (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., 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**

Liu, Y., Moffitt, K. (Second Round of Review). Text mining to uncover the intensity of SEC comment letters and its association with the probability of 10-K restatement. *Submitted to Journal of Emerging Technologies in Accounting*.

Moffitt, K., Richardson, V. J., Snow, N., Weisner, M., Wood, D. A. (First Round of Review). The Journal of Information Systems at thirty – Looking forward thirty years. *Submitted to Journal of Information Systems*.

## **Working Papers**

- Moffitt, K., Burns, M. B., Felix, W., Burgoon, J. K. (Not Submitted). Assessing fraud risk: Linguistic indicators. *Proposed submission to Auditing: A Journal of Practice & Theory*. Paper has been written and is being updated to reflect analyses of new data.
- Moffitt, K., Burns, M. B. (Not Submitted). Using lexical bundles to discriminate between fraudulent and non-fraudulent financial reports: An earnings management perspective. *Proposed submission to International Journal of Accounting Information Systems*. Paper has been written and is being updated to reflect analyses of new data.
- Moffitt, K., Zhaokai, Y. (Not Submitted). Text mining-based audit procedures for contracts. *Proposed submission to Journal of Information Systems*. First draft of paper has been completed and is under author revision.

## **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 15<sup>th</sup> 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. (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**

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 The Center for Identification Technology Research for \$50,000*.

### **Presentations**

Moffitt, K. (2015). Text mining to detect irregularities in COBOL code. *Presented at 35<sup>th</sup> 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 31<sup>st</sup> World Continuous Auditing and Reporting Symposium*. Sao Paulo, Brazil.

Moffitt, K. (2013). Text analytics for the external audit. *Presented at 29<sup>th</sup> World Continuous Auditing and Reporting Symposium*. Brisbane, Australia.

Moffitt, K. (2013). Text analytics for the external audit. *Presented at 27<sup>th</sup> 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 7<sup>th</sup> Annual Fraud Seminar*. Newark, NJ.
- Moffitt, K. (2013). Panelist: 1<sup>st</sup> Design science research in accounting workshop. *AAA 2013 Information Systems 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., & Steinmeyer, C., (2007). Making C-BAS compatible with Annotation Graph. *Presented at the International Society for Gesture Studies Conference*. Chicago, IL.
- 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. (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. (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.

### **Journal Editorial**

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

### **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.

### **Practice-oriented Publications**

- Krahel, 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](http://splice.cmi.arizona.edu)

## Teaching

### Teaching Experience

2011-2016 Assistant Professor: Rutgers University

Professor for an undergraduate accounting course in Accounting Information Systems in which students were 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.

Professor for a graduate accounting course, Accounting in the Digital Era. Students learn about high-tech topics including XBR, text mining, and the VBA programming language. Students get a taste of practical programming and implement their new skills in VBA in Excel for the group project.

2010 Instructor: The University of Arizona

Instructor for an undergraduate course in Operations Management with full responsibility for all course preparation, delivery, and evaluation. Course topics included productivity, forecasting, product and service design, capacity planning, supply chain management, and more. Students participated in an assembly line, an e-commerce activity and a plant tour. They presented to the class their experiences. Teaching performance and evaluation improved over 2009 scores.

2009 Instructor: The University of Arizona

Instructor for an undergraduate course in Using and Managing Information Systems with full responsibility for all course preparation, delivery, and evaluation. Course topics included 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 conducted original research on topics of their choice and presented them to class. Topics 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*