

**DR. MICHAEL BENNETT AMSPAUGH, CPA, CMA, CIA, CGMA, CGFM**  
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**Academic  
Experience:**

Associate Professor of Accountancy, Delta State University, Cleveland, MS. 2011 to present. Taught graduate courses in Advanced Auditing, Fraud Examination, Managerial Accounting, Federal Income Tax Theory and Research, and CPA Examination Review, and undergraduate courses in Government Nonprofit Accounting, Financial Accounting I & II, Auditing, Cost Accounting, Federal Income Tax for Individuals, and Corporate Income Tax,

Associate Professor of Accounting, Slippery Rock University of Pennsylvania, 2009 to 211. Taught Auditing, Advanced Accounting, Intermediate Accounting II, Managerial Accounting, Financial Accounting, academic advisor for 40 Accounting majors, co-advisor of the Student Accounting Society. Nominee for outstanding teaching award in School of Business. Taught mainly traditional students.

Assistant Professor of Accounting, Dickinson State University – Bismarck Campus; Bismarck, ND, 2007 to 2009. Administered the Accounting Program in Bismarck, and headed the volunteer income tax assistance (VITA) program. Taught Auditing I and II, Intermediate Accounting I and II, Cost Accounting, and Government and Nonprofit Accounting. Served as academic advisor for 110 Accounting and Finance majors. Taught mainly nontraditional students.

**Publications:**

*Implementation of and Relative Satisfaction with GASB Statement No. 34*, Society of Business, Industry and Economics Annual Conference Proceedings, May 20, 2012, Sandestin, FL.

*Comparison of Budget-to-Actual Revenues and Expenditures Among 30 States from 2007 to 2011*, Society of Business, Industry and Economics Annual Conference Proceedings, May 19, 2013, Sandestin, FL.

“Americans Continue to Ignore the \$2 Bill,” *Readings in Public and Non-Profit Marketing*, Lovelock, Christopher and Weinberg, Charles B., editors. Scientific Press, Palo Alto, CA, 1979.

**Professional  
Papers  
Presented:**

*The Readability of the Management Discussion and Analysis*, American Accounting Association Southeast Annual Conference, May 13, 2012, Savannah, GA.

*Implementation of and Relative Satisfaction with GASB Statement No. 34*,

Society of Business, Industry and Economics Annual Conference, May 20, 2012, Sandestin, FL.

*Comparison of Budget-to-Actual Revenues and Expenditures Among 30 States from 2007 to 2011*, Society of Business, Industry and Economics Annual Conference, May 19, 2013, Sandestin, FL.

**Memberships:**

American Institute of Certified Accountants  
Mississippi Society of Certified Public Accountants (MSCPAs)  
MSCPA statewide Awards, Education, and Scholarships Committee  
Delta Chapter of the MSCPA  
The Association for Accountants and Financial Professionals in Business (IMA)  
Institute of Internal Auditors  
Association of Government Accountants  
Association of Certified Fraud Examiners  
ISACA (formerly Information Systems Audit and Control Association)

**Academic  
Committees:**

Delta State University's Jack Gunn Outstanding Student Selection Committee  
Graduate Education Committee, Delta State University  
General Education Committee, Delta State University  
Merit Pay Appeals Committee, Delta State University  
Faculty Senate Proxy, Delta State University  
Research Committee, Slippery Rock University  
Learning Assessment Committee, Slippery Rock University

**Professional  
Certifications:**

Certified Public Accountant (Michigan)  
Certified Management Accountant (CMA)  
Certified Internal Auditor (CIA)  
Chartered Global Management Accountant (CGMA)  
Certified Government Financial Manager (CGFM)

**Professional  
Experience:**

Internal Auditor, Office of Commission Audits, Michigan Department of Transportation; Lansing, MI, 2003 to 2007.

Senior Auditor, Michigan Office of the Auditor General ; Lansing, MI, 1989 to 2003.

Business writer and staff writer for the *Flint Journal*; Flint, Michigan, 1977 to 1989.

Reporter, the *Anderson Bulletin*; Anderson, IN, 1976 to 1977.

Reporter, *The Advocate*, Newark, OH, 1974 to 1976.

**Education:**

Doctor of Public Administration, Western Michigan University;  
Kalamazoo, MI. Dissertation: *Early Implementation of GASB Statement  
No. 34 in 15 Ohio Public School Districts.*

Graduate accounting sequence, Wayne State University; Detroit, MI.

Master of Business Administration, University of Michigan – Flint; Flint,  
MI.

Bachelor of Arts (in English), *cum laude*, Ohio University; Athens, OH.