

Meghann Cefaratti, Ph.D.
Assistant Professor
Northern Illinois University
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EDUCATION

Virginia Tech, Blacksburg, Virginia
Doctor of Philosophy, Accounting May 2010
Graduate Certificate, Future Professoriate May 2006

University of Maryland, College Park, Maryland
Master of Business Administration May 2004
Master of Science, Marketing May 2004
Bachelor of Science, Finance July 2001
Bachelor of Science, Accounting December 1999

PROFESSIONAL EXPERIENCE

Assistant Professor, Department of Accountancy, Northern Illinois University, DeKalb, IL
August 2009 – Present

Research/Teaching Assistant, Department of Accounting and Information Systems, Virginia Tech, Blacksburg, VA
August 2005 – May 2009

Auditor, Air Force Audit Agency, Andrews Air Force Base, Maryland
February 2003 – August 2005

Tax Associate, PricewaterhouseCoopers, LLP, Baltimore, MD
June 2000 – February 2003

DISSERTATION

Dissertation Title: Assessing Fraud Risk, Trustworthiness, Reliability, and Truthfulness:
Integrating Audit Evidence from Multiple Sources

Dissertation Award: Best Dissertation Award – Forensic and Investigative Accounting Section,
American Accounting Association, 2011

Dissertation Chair: Dr. Sudip Bhattacharjee
Defense Date: May 5, 2010

RESEARCH

Forthcoming Publications:

- Belanger, F., Carte, T., **Cefaratti, M.**, and Markham, S. Conducting Multilevel Research in Information Systems: Concepts, Strategies and Pitfalls. *Journal of the Association for Information Systems*. Forthcoming Fall 2014.
- Waymire, T., and **Cefaratti, M.** Underwriting of Municipal Bonds in School Districts: An Opportunity for Administration and Government Auditors to Emphasize Operating Performance. *Internal Auditing*. Forthcoming Summer 2014.

Refereed Publications:

- **Cefaratti, M.**, and Paterakis, N. Asking Better Questions: Tips for New Associates. *The AICPA's CPA Insider* (peer-reviewed). Available at: http://www.cpa2biz.com/Content/media/PRODUCER_CONTENT/Newsletters/Articles_2014/CPA/APR/for_new_associates.jsp#.U162ak3jhMs
- Paterakis, N., and **Cefaratti, M.** Strengthening Audit Committee Communication: Internal Audit and External Audit Guidance. *Internal Auditing* March/April 2014 issue.
- **Cefaratti, M.**, and Barkhi, R. (2013). Communication Mode, Deception, and Familiarity: Considerations for Internal Auditors. *Internal Auditing*, 28(5), 14-18.
- **Cefaratti, M.**, Dorminey, J., Lin, H., and Reed, T. (2013). The Effects of Litigation Risk on Conservatism: A Comparative Study of PSLRA and SOX. *Advances in Public Interest Accounting*, 16, 65-89.
- **Cefaratti, M.**, and Barkhi, R. (2013). The Effects of Communication Media and Familiarity on Auditors' Confidence in Their Ability to Detect Deception. *Journal of Forensic & Investigative Accounting*, 5(2).
- **Cefaratti, M.**, Lin, H., Dorminey, J., and Reed, T. (2013). Sarbanes-Oxley and Conservatism in Financial Reporting: Implications for Internal Auditors. *Internal Auditing*, 28(1), 13-18.
- Lin, H., **Cefaratti, M.**, and Wallace, L. (2012). Enterprise Risk Management, COBIT, and ISO 27002: A Conceptual Analysis of Control Frameworks. *Internal Auditing*, 27(2), 3-12.
- Wallace, L., Lin, H., and **Cefaratti, M.** (2011). Information Security and Sarbanes-Oxley Compliance: An Exploratory Study. *Journal of Information Systems*, 25(1), 185-211.
- **Cefaratti, M.**, Lin, H., and Wallace, L. (2011). The Information Security Control Environment. *Internal Auditor*, 68(2), 55-59.
- Lin, H., **Cefaratti, M.**, and Wallace, L. (2011). The Prevalence of Information Security Controls: Perspectives from IT Auditors. *The ISACA (Information Systems Audit and Control Association) Journal (JOnline) Volume 2*.
- **Cefaratti, M.**, Horkey, C., Flora, B. H., Drezek, K., Ford, J., Lusk, D., and Burge, P. (2007). Opportunity Costs of Graduate Education: An Exploratory Study. *The Journal of Continuing Higher Education*, 55(3), 14-23.

Working Papers:

- **Cefaratti, M.**, and Bhattacharjee, S. Assessing Fraud Risk, Detecting Deception, and Assessing Credibility: Integrating Audit Evidence from Multiple Sources with Judgments made after Client Inquiry. Status: Final write-up.
- **Cefaratti, M.**, and Lin, H. Exploring Data Center Migration: Perceptions from the Field. Status: Under review at *Journal of Information Systems*.

- Lee, C.C., and **Cefaratti, M.** The Benefit of a Forensic Accounting Course on Creativity. Status: Accepted for presentation at 2014 AAA Annual Meeting. Under review at *Journal of Forensic and Investigative Accounting*.

Conference Proceedings and Presentations:

- Lee, C.C., and **Cefaratti, M.** (2014). The Benefit of a Forensic Accounting Course on Creativity. Mid-Year Research Conference, Forensic and Investigative Accounting Section, San Antonio, TX.
- **Cefaratti, M.**, and Bhattacharjee, S. (2013). Assessing Fraud Risk, Detecting Deception, and Assessing Credibility: Integrating Audit Evidence from Multiple Sources with Judgments made after Client Inquiry. Annual Meeting - American Accounting Association, Anaheim, CA.
- **Cefaratti, M.**, and Lin, H. (2013). Exploring Data Center Migration: Perceptions from the Field. Annual Meeting - American Accounting Association, Anaheim, CA.
- **Cefaratti, M.**, West, T., and Heinke, D. (2013). Audit Service Proposal: Jurassic Accounting and Stellar Steel. Annual Conference on Teaching and Learning in Accounting - American Accounting Association, Anaheim, CA.
- **Cefaratti, M.**, Dorminey, J., Lin, H., and Reed, T. (2010). The Effects of Litigation Risk on Conservatism: A Comparative Study of PSLRA and SOX. Midwest Regional Meeting - American Accounting Association, Oak Brook, IL.
- **Cefaratti, M.**, and Bhattacharjee, S. (2008). The Influence of Analytical Procedures and Fraud Risk Assessment Results on Client Inquiry: A Descriptive Study. Accounting Information Systems (AIS) Educators Conference, Fort Collins, CO. (**Best Student Paper Award – Winner 2008**)
- **Cefaratti, M.**, Reed, T., and Lin, H. (2008). The Effects of Litigation Risk on Conservatism: A Comparative Study of PSLRA and SOX. Southeast Regional Meeting - American Accounting Association, Birmingham, AL.
- **Cefaratti, M.**, and Barkhi, R. (2007). The Effects of Communication Media and Familiarity on Auditors' Ability to Detect Deception. Accounting Information Systems (AIS) Educators Conference, Estes Park, CO. (**Best Student Paper Award – Co-winner 2007**)

Non-refereed Professional Activities:

- Video based on **Cefaratti, M.**, Lin, H., and Wallace, L. (2011). The Information Security Control Environment. *Internal Auditor*, 68(2), 55-59. Posted to the Institute of Internal Auditors' Video Library on Audit Channel TV with over 1600 views. Available at http://auditchannel.tv/search/detailed/?search_id=Cefaratti
- Lin, H., and **Cefaratti, M.** (2011). Information Security Controls. *The ISACA (Information Systems Audit and Control Association) Journal Blog*.
<http://www.isaca.org/Journal/Blog/Lists/Posts/Post.aspx?ID=58>

Reviews:

Journal of Information Systems (2014) • AAA Midwest Regional Meeting (2014) • AAA Annual Meeting (2014, 2013, 2010) • International Journal for e-Collaboration (2008) • AAA Southeast Regional Meeting (2008) • Accounting Information Systems Educators' Association Conference (2008)

Service:

AAA Forensic & Investigative Accounting **Paper Chair** for Mid-Year 2014 Meeting
AAA Forensic & Investigative Accounting **Paper Coordinator** for AAA Midwest Region 2013 Meeting
AAA Forensic & Investigative Accounting Liaison for the AAA Midwest Region (2012-present)
AAA Annual Meeting (2011) – Moderated Session 8.36 – IT Control and Governance
AAA Forensic & Investigative Accounting Section, **Assistant Midwest Regional Coordinator** (2011 - present)
Forward, Together Forward Scholarship Committee, member, Northern Illinois University (2011 - present)
NIU Department of Accountancy, Policy Committee, member (2012 - present)
NIU Department of Accountancy, Curriculum Committee, member (2013 - present)
NIU Department of Accountancy, Library Committee, department representative (2012 - present)
NIU Faculty Senate, Department of Accountancy Representative, beginning Fall 2014

TEACHING

Teaching Award:

George Krull/Grant Thornton Innovation in Junior- and Senior-Level Teaching Award, Honorable Mention. Cefaratti, M., West, T., & Heinke, D. (2012) *Audit Service Proposal: Jurassic Accounting and Stellar Steel*, poster session at 2012 AAA Annual Meeting, D.C. Invited presentation at 2013 AAA Annual Meeting (CTLA), Anaheim, CA.

Interests:

Auditing • Corporate Governance • Financial Reporting • Internal Auditing • Internal Controls

Courses Taught:

Assurance Services • Financial Reporting I • Financial Reporting II • Business Information Systems • Fundamentals of Accounting for MBAs (Graduate Level) • Auditing, Corporate Governance & Ethics • Principles of Financial Accounting • Survey of Accounting

SCHOLARSHIPS

• Wayne E. Leininger Scholarship in Accounting (2006) • Leo Herbert Accounting Scholarship (2007) • Leo Herbert Accounting Scholarship (2008)