

Curriculum Vitae

Catherine Gaharan

Dillard College of Business

- Accounting

Date of Hire: 2009

504 Thoroughbred Drive

Thibodaux, LA 70301

catherine.gaharan@msutexas.edu

Academic Background

Ph.D. Louisiana State University.

M.B.A. Nicholls State University.

B.S. Nicholls State University.

Certifications

Certified Public Accountant (inactive), 1984, Louisiana.

Memberships

Society for Case Research, 2012-present

American Academy of Accounting, Finance, & Economics, 2009

Government Finance Officers Association of Louisiana, 2009

Beta Alpha Psi, 2008-current

American Accounting Association, 1982-current

Work Experience

Courses Taught

Courses from the Teaching Schedule: , ADVANCED ACCOUNTING, Accounting Research and Communication, Accounting Research and communication, Advanced Accounting, COST ANALYSIS & CONTROL, FINANCIAL ACCOUNTING, FOUNDATIONS FOR THE MBA, IND GRAD STUDY IN ACCOUNTING, IND STUDY IN ACCOUNTING, INTERMEDIATE ACCOUNTING II, INTERNSHIP IN ACCOUNTING, MANAGERIAL ACCOUNTING

Other Teaching Activities

Continued development of knowledge

2016-2017 - Streich Family Lecture Series. Continued development of knowledge.

2016-2017 - Accounting Society Speakers. Continued development of knowledge.

2015-2016 - Streich Family Lecture Series. Continued development of knowledge.

2015-2016 - Accounting Society Speakers. Continued development of knowledge.

2015-2016 - EEO Discrimination - Sexual Harassment - Ethics - Child Protection. Continued development of knowledge.

2014-2015 - Continued development of knowledge.

2014-2015 - Continued development of knowledge.

2014-2015 - Streich Family Lecture Series. Continued development of knowledge.

2013-2014 - Continued development of knowledge.

2013-2014 - Continued development of knowledge.

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2013-2014 - Streich Family Lecture Series. Continued development of knowledge.
2012-2013 - Streich Family Lecture Series. Continued development of knowledge.
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2009-2010 - Streich Family Lecture Series. Continued development of knowledge.
2009-2010 - Continued development of knowledge.

Course (New) - Creation/Delivery: Online

2014-2015 - Cost Accounting and Analysis ACCT 5213. Course (New) - Creation/Delivery: Online.
2013-2014 - Accounting Module BUAD 5006. Course (New) - Creation/Delivery: Online.

Student Assign-Supervised Research (GRAD)

2016-2017 - Independent study in accounting. 1 student. Student Assign-Supervised Research (GRAD).

Internship Faculty Coordinator

2010-2011 - Internship Faculty Coordinator.

Other Teaching Activities

2016-2017 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
2015-2016 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
2014-2015 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
2013-2014 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
2012-2013 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
2011-2012 - Faculty advisor for Delta Sigma Pi. Other Teaching Activities.
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2009-2010 - Other Teaching Activities.
2009-2010 - Other Teaching Activities.
2009-2010 - Other Teaching Activities.

Intellectual Contributions:

Refereed Articles

Gaharan, C., Main, D., & Young, R. M. (2020). Pandemic Planning After COVID-19. *Oil Gas and Energy Quarterly*, 69 (2), 245-265.

Gaharan, C., & Young, R. M. (2019). Leases Here, Leases There, Leases Everywhere: The New Lease Accounting Standard. *Oil Gas and Energy Quarterly*, 68 (1), 1-14.

Gaharan, C., & Lei, A. Y.C. (2016). Information Quality and Earnings Enhancement of the Bargain Purchase Gain. *Journal of Accounting and Finance*.

Gaharan, C. (2015). Reporting Standards for Bargain Purchase Gain: Is the Objective Achieved? *Journal of Accounting and Finance*.

Gaharan, C. (2013). Book Review of Stephanie D. Moussalli's *The Fiscal Case Against Statehood: Accounting for Statehood in New Mexico and Arizona*. *Journal of The American Taxation Association*.

Gaharan, C., & Foust, K. (2013). Cost of Quality -- AT&T's Customer Service. *Journal of Case Studies*.

Gaharan, C., Foust, K., & Harmel, R. (2013). Kitty VS Goliath -- A Customer's Battle with AT&T. *Journal of Case Studies*.

Fritzsich, R., VanZante, N., & Gaharan, C. (2012). Social Security Benefits Taxation: Issues and Present Status. *Journal of Applied Business Research*.

Gaharan, C., Chiasson, M., Foust, K., & Mauldin, S. (2007). AACSB International Accounting Accreditation: Benefits and Challenges. *Accounting Educators' Journal*, 17.

Gaharan, C. (2006). A History of the Development of the AICPA's Specialty Designation Program. *The CPA Journal*.

Chiasson, M., Gaharan, C., & Mauldin, S. (2006). Response to Specialty Designations: Missed Opportunities, or Fragmenting the Profession? *The CPA Journal*.

Chiasson, M., Gaharan, C., & Mauldin, S. (2005). Career Awareness, Perceptions, and Attitudes in Accounting Principles Classes: One School's Experience. *Journal of Business and Training Education*, 14.

Gaharan, C. (2002). Academic Burn-Out of the Business Professor? Problems, Issues, Solutions. *Southwestern Business Administration Journal*, 2 (1), 60-65.

Refereed Proceedings

Full Paper

Gaharan, C. (2013). Shooting Stars Auto Ranch: Accounting for a Financing Decision. 35th Annual Society for Case Research Summer Case Writer's Workshop.

Gaharan, C., & Foust, K. (2012). Kitty VS Goliath. Society for Case Research 34th Annual Summer Case Writer's Workshop.

Gaharan, C., Patton, T., Zachry, B., & Fanguy, R. (2011). GASB or FASB: An Analysis Suggesting the Need for a Change. American Accounting Association Annual Meeting.

Abstract Only

Gaharan, C. (2015). If a Bargain Purchase Is a Gain, Is Goodwill a Loss? American Association of Behavioral and Social Sciences.

Manual

Gaharan, C. (2014). Financial Accounting Notes (The User's Manual).

Gaharan, C. (2014). Managerial Accounting Notes (The User's Manual).

Presentation of Refereed Papers

International

Gaharan, C., Patton, T., Zachry, B., & Fanguy, R. (2010-2011). GASB or FASB: An Analysis Suggesting the Need for a Change. American Accounting Association Annual Meeting, Denver, Colorado.

National

Gaharan, C. (2012-2013). Shooting Stars Auto Ranch: Accounting for a Financing Decision. 35th Annual Society for Case Research Summer Case Writer's Workshop, Danbury, Connecticut.

Gaharan, C. & Foust, K. (2011-2012). Kitty VS Goliath. Society for Case Research 34th Annual Summer Case Writer's Workshop, Springfield, Missouri.

Regional

Gaharan, C., Zachry, B., & Fanguy, R. (2009-2010). A Descriptive Analysis of Accounting and Investment Policies in University Foundations. Southwest Business Symposium, Edmond, Oklahoma.

Presentation of Non-Refereed Papers

Local

Gaharan, C. (2017-2018). Accounting for Leases of Plant & Equipment. Invited presentation at Council of Petroleum Accountants Societies, Inc., Wichita Falls, Texas.

National

Gaharan, C. & Zachry, B. (2007-2008, December). The University Foundation - Added Benefit or Added Cost? Academy of Accounting, Finance, and Economics Annual Conference, New Orleans, Louisiana.

Regional

Gaharan, C. (2007-2008, October). Cost Accounting: Focus on Communication with Management. Southwest Business Administration Teaching Conference, Houston, Texas.

State

Gaharan, C. (2017-2018). Accounting for Leases of Plant & Equipment. Invited presentation at Texas Alliance of Energy Producers Expo & Annual Meeting, Wichita Falls, Texas.

Working Papers

San Miguel, P. (2018). "Shooting Stars Auto Ranch," targeted for Cases for Management Accounting Practice.

Service:

Service to the University

Department Assignments

Member:

2009-2010 – 2010-2011: Accounting Department

Department Assignments

Member:

2015-2016: Search committee for accounting faculty
2014-2015: Search Committee for Tax Accounting Faculty Member
2013-2014: Search Committee for Accounting Faculty

College Assignments**AACSB Activity:**

2009-2010: AACSB Applied Assessment Seminar

College Assignments**Chair:**

2011-2012 – 2014-2015: Task Force - Writing Across the Curriculum
2010-2011: Task Force - Peer Schools Selection

College Assignments**Faculty Advisor:**

2013-2014 – 2015-2016: Epsilon Zeta Chapter of Delta Sigma Pi
2014-2015: Evaluation of Student Presentations in Strategic Management

College Assignments**Member:**

2017-2018 – 2022-2023: Tenure and Promotion Committee
2017-2018 – 2022-2023: Accounting, MIS, and Legal Studies Department
2014-2015 – 2022-2023: Task Force - Globalization of the Curriculum
2013-2014 – 2022-2023: Task Force - Online Learning Committee
2012-2013 – 2022-2023: Undergraduate Program Committee
2010-2011 – 2022-2023: Dillard College Faculty Meeting
2011-2012 – 2016-2017: Accounting and MIS Department
2010-2011 – 2011-2012: Assessment Committee
2010-2011: Accounting Department
2010-2011: Graduate Program Committee
2009-2010: Assessment Committee
2009-2010: Dillard College Faculty Meetings

College Assignments**Mentoring Activities:**

2011-2012 – 2012-2013: Strategic Management Assessment

College Assignments**Mentoring Activities:**

2012-2013: advisor for Epsilon Zeta chapter of Delta Sigma Pi

College Assignments**Other Institutional Service Activities:**

2010-2011: Dillard Exchange

Chair:

2011-2012: Search Committee for Accounting Faculty Position

Member:

2009-2010: Dean's Scholarship Committee

College Assignments**Member:**

2016-2017: Search committee for English professor of business writing

2014-2015 – 2016-2017: International Food From Home Committee

2013-2014 – 2016-2017: Dillard College Tenure and Promotion Committee

2014-2015 – 2015-2016: Search Committee for Distinguished Professor of Energy Finance

University Assignments**Committee Member:**

2012-2013 – 2015-2016: BAAS Advisory Committee

2009-2010 – 2012-2013: College Research Committee

University Assignments**Committee Member:**

2017-2018 – 2019-2020: Faculty Senate

2016-2017: Faculty Senate Representative

2013-2014: College Research Committee

University Assignments**Committee Member:**

2012-2013: Fringe Benefits Committee

University Assignments**Committee Member:**

2014-2015: Presidential Retirement Reception Committee

University Assignments**Committee Member:**

2011-2012: Search Committee for Dean of the Dillard College of Business Administration

University Assignments**Committee Member:**

2016-2017: Search committee for dean of the Dillard College

2015-2016: Search committee for chief of police

University Assignments**Committee Member:**

2011-2012: Writing Across the Curriculum

2011-2012: Student Allocations Committee

Faculty Advisor:

2012-2013: Student Allocations Committee

University Assignments**Faculty Advisor:**

2013-2014 – 2014-2015: Student Allocations Committee

Mentoring Activities:

2016-2017: Evaluated undergraduate research presentations

2015-2016 – 2016-2017: Evaluated undergraduate research presentations

Other Institutional Service Activities:

2017-2018 – 2019-2020: Eureka volunteer

2015-2016: Evaluate undergraduate research presentation

University Assignments**Other Institutional Service Activities:**

2009-2010: Graduate Faculty of MSU

University Assignments**Other Institutional Service Activities:**

2012-2013 – 2016-2017: Graduate Faculty of MSU

University Assignments**Other Institutional Service Activities:**

2012-2013 – 2014-2015: Mustangs Rally

2011-2012 – 2012-2013: Majors Fair

2010-2011: Mustang Rally

2009-2010: Majors Fair

State-wide Assignments**Other Institutional Service Activities:**

2016-2017: Panelist for Eastfield College's Accounting Career Symposium

Service to the Profession**Academic Conference: Moderator / Facilitator**

2014-2015: American Association of Behavioral and Social Sciences (National).

2010-2011: American Accounting Association (International).

2009-2010: Southwest Business Symposium (Regional).

Reviewer - Article / Manuscript

2013-2014 – 2017-2018: The Business Case Journal (National).

2012-2013: Accounting Historians Journal (National).

2012-2013: Accounting Historians Journal (National).

2010-2011: American Accounting Association (International).

2009-2010 – 2010-2011: Southwest Business Symposium (Regional).

Reviewer - Book / Textbook

2012-2013: Journal of American Taxation Association (National).

Member

2010-2011 – 2020-2021: American Accounting Association (International).

2008-2009: Department of Accounting at NSU (Local). Continuing Education Seminar for CPAs

1990-1991: Department of Accounting at NSU (Local). Continuing Education Seminar for CPAs

Officer: Organization / Association

2006-2007: Association of Governmental Accountants Annual Spring Conference, Baton Rouge, Louisiana

(National).

Other Professional Service Activities

2017-2018: UGRCA (Local).

2015-2016: UGRCA Forum (Local).

2009-2010: Society of Louisiana CPAs (State). Educators Workshop

2002-2003 – 2009-2010: South Central Chapter LCPA (State). 'Student night,' South Central Chapter LCPA, Department of Accounting, Beta Alpha Psi.

2007-2008: Department of Accounting at NSU Continuing Education Seminar for CPAs (Local).

2007-2008: JPMorganChase Management Excellence Series (Local). 'Past, Present, Future, Making Your Business Grow.'

2007-2008: The Academy of Accounting, Finance & Economics 2007 Annual Conference, New Orleans, Louisiana (National).

2007-2008: Fifteenth Annual Southwestern Business Administration Teaching Conference, Houston, Texas (Regional).

2007-2008: Technical presentation for Beta Alpha Psi (Local). 'Presentation by Christian Bilich of Robert Half Finance and Accounting,'

2007-2008: Department of Accounting at NSU (Local). Accounting Advisory Board Meeting, 'Strategic Plan--Progress Update

2007-2008: Management Excellence Program (Local). 'Louisiana's Stake in Congress's Energy Work,' NSU College of Business Administration and JPMorgan Chase

2007-2008: Beta Alpha Psi Technical Meeting, (Local). 'Wally Mitchell presents the CPA update,' Beta Alpha Psi, NSU

2007-2008: Association of Government Accountants (National). 'The World...As We Know It,'

2006-2007: The Accounting Club (Local). Thomas J. Lanoux, CPA, 'The Latest Trends in Accounting,'

2006-2007: Beta Alpha Psi (Local). 'The Effect of Sarbanes Oxley on Business.' Conducted by Stacy Lejeune, CPA

2006-2007: Society of Louisiana CPAs 2007 Educators Workshop (State).

2002-2003: Society of Louisiana CPAs (State). Educators Workshop

Presentation

2010-2011: American Accounting Association (International).

Reviewer: Ad Hoc Reviewer for a Journal

2012-2013: The Business Case Journal (National).

Service to the Community

Member of a Committee

2021-2022 – 2022-2023: Episcopal Church of Wichita Falls Bishop's committee

2020-2021 – 2021-2022: Episcopal Church of Wichita Falls Bishop's committee

2016-2017: Wichita Falls Episcopal Church Bishop's Committee member

2015-2016 – 2016-2017: Wichita Falls Episcopal Church Bishop's Committee member

2009-2010 – 2012-2013: All Saints Episcopal Church, Member of the Vestry of All Saints Episcopal Church

2010-2011 – 2011-2012: Episcopal Diocese of Fort Worth

2009-2010: Episcopal Diocese of Fort Worth, Audit Committee

Other Community Service Activities

2021-2022: Kell House volunteer

2015-2016 – 2019-2020: Faith Mission volunteer

2009-2010 – 2019-2020: Fletcher Lecture Series Foundation

2009-2010 – 2019-2020: St. John's Historic Cemetery Association

2012-2013 – 2016-2017: Wichita Falls Independent School District, Partner In Education

2015-2016: Interfaith Ministries, Inc. volunteer
2015-2016: Hotter'n Hell Hundred volunteer
2010-2011 – 2015-2016: Wichita Falls Area Food Bank
2009-2010 – 2015-2016: Jubilee Festival of the Humanities
2014-2015: Wichita Falls Symphony League
2012-2013 – 2014-2015: Antioch Cemetery Association
2009-2010 – 2014-2015: Episcopal Relief and Development, Representative
2011-2012 – 2012-2013: Hotter N Hell Hundred
2010-2011 – 2012-2013: Wichita Falls Independent School District, Partner In Education
2009-2010: Wichita Falls Chamber of Commerce, 107th Chamber Annual Meeting
2009-2010: Wichita Falls Independent School District, Volunteer Partners in Education for Brook Village Elementary School

Positions Held in Civic Organizations

2009-2010 – 2021-2022: All Saints Episcopal Church, Treasurer, Treasurer of All Saints Episcopal Church
2010-2011 – 2013-2014: All Saints Episcopal Church, member of Vestry
2010-2011: All Saints Episcopal Church, Treasurer of All Saints Episcopal Church

Faculty Development

DS: Research-Related Conference/Seminar

2014-2015: American Association of Behavioral and Social Sciences.
2014-2015: American Accounting Association Annual Meeting.

Instructional-Related Conference

2017-2018: Wichita Falls COPAS (Council of Petroleum Accountants).
2015-2016: Skills for Accounting Research FASB Codification & eIFRS Text & Cases WebEx session.

Other Professional Development

2019-2020: Completion of CSA course as a Campus Security Authority.

Professional Seminars / Workshops

2015-2016: Quality Matters Courses - Apply QM Rubrics.
2012-2013: AACSB Maintenance of Accreditation Seminar.

Technology-Related Training

2016-2017: Completion of course on ransomware.

Honors-Awards-Grants

Honor

2009-2010 – 2015-2016: , Beta Gamma Sigma.
2009-2010 – 2015-2016: , Beta Alpha Psi.
2009-2010: , Kappa Chapter of Delta Kappa Gamma (honorary educator's society).