

# EMILY L. DROGT, MAcc, CPA

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## EDUCATION

### UNIVERSITY OF MICHIGAN ROSS SCHOOL OF BUSINESS

#### Master of Accounting

- Graduated with High Distinction

### UNIVERSITY OF MICHIGAN ROSS SCHOOL OF BUSINESS

#### Bachelor of Business Administration

- Emphases in Accounting and Computer Information Systems
  - Overall GPA: 3.94/4.00; Graduated with High Distinction
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## PROFESSIONAL CERTIFICATION

### CERTIFIED PUBLIC ACCOUNTANT

- Registered CPA – State of Illinois
  - Section Scores: Tax 98%; Financial Accounting 96%; Audit 92%; Law 91%
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## TEACHING EXPERIENCE

### UNIVERSITY OF MICHIGAN ROSS SCHOOL OF BUSINESS

#### *Lecturer in Accounting*

#### Financial and Managerial Accounting

- Taught financial and managerial accounting courses to large sections of undergraduate BBA students as well as non-Ross graduate and undergraduate students.
  - Served as course coordinator for Financial and Managerial Accounting.
  - Developed learning objectives, course policies, class materials, and assignments.
  - Analyzed student data and prepared accreditation report for Financial Accounting.
- Coordinated and supervised the activities of 10 Graduate Student Instructors (GSIs) and 1 Graduate Student Staff Assistant (GSSA).
  - Created and conducted an annual GSI orientation.
  - Provided guidance to GSIs in order to improve their teaching and assessment skills.

**Student Evaluations:** 92% of students rated overall teaching performance as a 4 or 5 out of 5

### GRAND VALLEY STATE UNIVERSITY

#### *Affiliate Instructor of Accounting*

#### Intermediate Accounting I and II (Graduate and Undergraduate)

- Designed financial analysis case studies that required students to examine and assess information contained in companies' 10-K filings.
- Created assignments that allowed students to research the FASB Accounting Standards Codification and apply accounting literature to situations where the appropriate accounting method was uncertain.
- Integrated International Financial Reporting Standards (IFRS) into the course curriculum.
  - Developed a project that allowed students to analyze the impact on companies' financial statements from the adoption of IFRS.
- Wrote cases to assess students' learning for AACSB accreditation purposes.

#### Principles of Financial and Managerial Accounting

- Taught financial and managerial accounting to small sections of undergraduate students.

**Student Evaluations:** 4.5/5.00 for overall teaching performance

#### Presidents' Council Advisor

- Counseled the presidents of 18 student organizations on their activities and membership.

### WESTERN ILLINOIS UNIVERSITY

#### *Instructor of Accounting*

#### Principles of Financial and Managerial Accounting

- Taught financial and managerial accounting to both business and non-business majors.

**Student Evaluations:** 4.2/5.00 for overall teaching performance

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**TEACHING  
EXPERIENCE****SIMPSON COLLEGE***Assistant Professor of Accounting***Advanced Accounting**

- Designed the curriculum for a capstone course on business combinations, foreign currency transactions, and segment reporting.

**Intermediate Accounting I, II, and III**

- Introduced a financial statement analysis project. Required students to complete a comprehensive analysis of a company and formulate a buy/sell recommendation.

**Cost Accounting**

- Created assignments requiring students to find real-world examples of companies using cost accounting in the decision-making process.

**Accounting Information Systems**

- Developed the curriculum for a bridge accounting course.

**Student Evaluations:** 4.6/5.0 for overall teaching performance

**UNIVERSITY OF MICHIGAN ROSS SCHOOL OF BUSINESS***Graduate Student Instructor***Principles of Financial and Managerial Accounting**

- Taught semester-long undergraduate financial and managerial accounting classes.

**Student Evaluations:** 4.9/5.00 for overall teaching performance

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**PROFESSIONAL  
AND  
CONSULTING  
EXPERIENCE****BECKER CPA REVIEW***Presenter*

- Presented all four sections of the CPA review course (Audit, Regulation, Financial Accounting, and Business Environment and Concepts).

**METHODE ELECTRONICS, INC.***Independent Consultant*

- Conducted a series of workshops on finance and cost accounting topics for a global auto components supplier.
- Facilitated discussions on implementing an activity-based costing system to improve the accuracy of the company's overhead allocation system.

**NAVIGANT CONSULTING***Litigation Consultant*

- Analyzed financial statements in relation to accounting fraud for companies in a large cross-section of industries.
    - Prepared a report comparing the sales-type leasing practices of a Fortune 500 company involved in litigation with the SEC to lease accounting methods prescribed by the FASB. Highlighted variations between the company's accounting practices and accepted practices, quantifying the overall financial statement effect of the deviations.
  - Constructed economic models and accounting analyses for the preparation of business valuations and damages estimates.
    - Evaluated a company's financial records, cash flows, and projected growth to determine whether the company's purchase price was fair. Concluded the price was reasonable given industry conditions, permitting the preparation of rebuttal testimony.
  - Researched SEC Regulations, FASB Pronouncements, and the Internal Revenue Code to determine how various accounting rules impacted clients' litigation strategies.
  - Contributed to two articles published in *Compliance Today* regarding the spill-over effects of the Sarbanes-Oxley Act on private and non-profit entities.
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**PROFESSIONAL  
AND  
CONSULTING  
EXPERIENCE**

**DELOITTE & TOUCHE LLP**  
*Intern, Assurance & Advisory Services*

- Assisted in the year-end audits and quarterly reviews of clients in the real estate, financial services, and health care sectors.
- Researched the appropriate FASB reporting methods for company transactions. Prepared reports detailing the issues and literature supporting the appropriate reporting methods.
- Created accounting analyses used in the preparation of rebuttal testimony for clients involved in litigation.
- Evaluated the operating systems of a large manufacturing firm. Determined which divisional processes to consolidate into a shared services center, resulting in savings of over \$1M.

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**AWARDS**

**2010-2011 PROFESSOR OF THE YEAR**

- Awarded by the Beta Alpha Psi Chapter at Grand Valley State University.

**2009-2010 PROFESSOR OF THE YEAR**

- Awarded by the Beta Alpha Psi Chapter at Grand Valley State University.

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**PRESENTATIONS**

Drogt, Emily L. "FASB Update – 2010."

- MACPA West Michigan Management Information & Business Show (June 10, 2010, Morning Session)
- MACPA West Michigan Management Information & Business Show (June 10, 2010, Afternoon Session)
- MACPA Current Accounting Issues Conference (May 13, 2010)

Drogt, Emily L. and David Centers. "FASB Review & Update – 2009."

- MACPA West Michigan Management Information & Business Show (June 4, 2009, Morning Session)
- MACPA West Michigan Management Information & Business Show (June 4, 2009, Afternoon Session)
- MACPA West Michigan Accounting & Auditing Symposium (May 14, 2009, Morning Session)
- MACPA West Michigan Accounting & Auditing Symposium (May 14, 2009, Afternoon Session)

Drogt, Emily L. "FASB Update – 2007."

- MACPA Spring Management Information Show (June 7, 2007)
- MACPA West Michigan Accounting & Auditing Symposium (May 22, 2007)

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**PAPERS**

Fanning, Kurt and Emily L. Drogt. "Big Data and Mergers & Acquisitions. Three Perspectives." *The Journal of Corporate Accounting & Finance*. (2014)

Lindquist, Stanton and Emily L. Drogt. "The 2008 Financial Meltdowns: Were Early Warning Signs Detected and Disclosed by Management and Auditors?" *The Journal of American Academy of Business, Cambridge*. (2012)

Fanning, Kurt, Emily L. Drogt and Rita Grant. "Digital Cost Savings: Three Key Areas." *The Journal of Corporate Accounting & Finance*. (2012)

Fanning, Kurt and Emily L. Drogt. "e-Discovery and its International Implications." *The Journal of Corporate Accounting & Finance*. (2011)

Goldberg, Stephen R. and Emily L. Drogt. "Foreign Exchange Risk Management Practices." *The Journal of Corporate Accounting & Finance*. (2008)

Drogt, Emily L. "Mutual Fund Investment Decisions: The Interaction of Accounting Quality and Legal Enforcement." Master's Thesis. (2002)

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