

Dwayne Powell, DBA, CPA
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Current Position

Assistant Professor of Accounting, Arkansas State University

Education

2020 Doctorate of Business Administration, DePaul University, Chicago, Illinois.
1990 Master Business Administration, Arkansas State University, Jonesboro, Arkansas.
1985 Bachelor of Science – Accounting, Arkansas State University, Jonesboro,
Arkansas.

Professional Licensures & Certifications

1992 Certified Public Accountant

Journal Publications

Powell, D., Kern, D., & Jobe, M. (2021). Enloe State Bank: Fire and Fraud. *Southeast Case Research Journal*, 1(18).

Knisley, R., & Powell, D. (2021). Evergreen: An Educational Case Study on the Record-keeping Requirements that Apply to SEC Registrants. *The Journal of Business Cases and Applications*, (31), <https://www.aabri.com/jbca.html>.

Powell, D., Gammon, S., & Lewis, J.M. (2021). Mohr Billings: A Case Study of 21st Century Sexism. *The Journal of Business Cases and Applications*, (29), <https://www.aabri.com/jbca.html>.

Jobe, M., Kern, D., & Powell, D., (2020). Mayberry Bank & Trust: A Case Study. *Southeast Case Research Journal*, 2(17).

Powell, D., Carmack, R., & Quin, T. (2021). Simmons: A Case Study. *The Journal of Business Cases and Applications*, (28), <https://www.aabri.com/jbca.html>.

Dancer, W. T., & Powell, D. (2018). Dodd-Frank Repeal: Assessing the Change in the Day-to-Day Activities of Financial Institutions. *The Journal of Accounting and Finance*, 7(18), 10.

Carmack, R. F., Powell, D., & Quinn, T. (2017). Grainiacs - A Case Study. *Journal of Business Administration Online*.

Carmack, R. F., Quinn, T., & Powell, D. (2016). Midwest National Bank - A Case Study. *Journal of Business Administration Online*.

Research Presentations

Knisley, R., & Powell, D. (2021). Teaching the Consolidation Process with an Excel Template. Conference on Teaching and Learning. American Accounting Association.

Byrne, J., & Powell, D., (2019). Supported Learning—A Redesigned Accounting Course Framework Driving Student Success the First Time Through. Conference on Teaching and Learning. American Accounting Association.

Byrne, J., Knisley, R., Powell, D., Valentine, J., Knisley, R., (2018, October). Does Other Comprehensive Income Impact Equity Analysts Opinion. Academy of Business Research Conference, San Antonio, TX: Academy of Business Research. (Won best paper award.)

Powell, D. (2018, April). The effectiveness of the Sarbanes Oxley Act of 2002. Society of Business, Industry, and Economics. Destin, FL.

Powell, D. (2015, May). Inverted Classroom. Accounting Educator's Conference. Little Rock, AR: ASCPA.

Case Study Presentations

Powell, D., Quinn, T., & Carmack, R. F., Jones Energy: A Case Study, Southwest Decision Science Institute 18 (2018).

Powell, D., Quinn, T., & Carmack, R. F., Greedy Grannies, Southwest Decision Science Institute (2018).

Powell, D., Carmack, R. F., & Quinn, T., Simmons, Arkansas College Teachers of Economics and Business (2017).

Powell, D., Quinn, T., & Gammon, S. M., Mohr Billings, Arkansas College Teachers of Economics and Business (2017).

Powell, D., Quinn, T., & Carmack, R. F., Pure Water, Southwest Decision Science Institute (2017).

Carmack, R. F., Quinn, T., & Powell, D., People 1st -- A Case Study, Arkansas College Teachers of Economics & Business (2016).

Powell, D., & Gammon, S. M., OPM Community College: A Case Study, Arkansas College Teachers of Economics and Business (2016).

Carmack, R. F., Powell, D., & Quinn, T., Grainiacs - A Case Study, Arkansas College Teachers of Economics & Business (2016).

Carmack, R. F., Quinn, T., & Powell, D. (2015, September). Midwest National Bank - Case Study. Arkansas College Teachers of Economics & Business. Clarksville, Arkansas: Arkansas College Teachers of Economics & Business.

In-Progress

Byrne, J., Knisley, R., Du, N., Powell, D., Valentine, J., Knisley, R. Does Other Comprehensive Income Impact Equity Analysts Opinion. Submitted to *Journal of Accounting and Public Policy*. Received an R & R. Responded to reviewers' comments and resubmitted.

Byrne, J., & Powell, D., Russell, L. Supported Learning—A Redesigned Accounting Course Framework Driving Student Success the First Time Through. Submitted to *Issues in Accounting Education*. Received R & R in the process of responding to reviewers' comments.

Knisley, R., Powell, D., & Stern, M. A Second Look at a Mathematical Formulation of the Effectiveness of “Separation of Duties” as a Preventative Control Activity. Submitted to *The Journal of Forensic Accounting Research*. Under Review.

Dancer, W.T., & Powell, D. Before and After the Economic Growth, Regulatory Relief and Consumer Protection Act of 2018. Final draft.

Powell, D. & Stern, M. Internal Control Testing Framework. In-progress.

Powell, D. & Robertson, J. CPA Disciplinary Actions. Data Collection.

Knisley, R. & Powell, D., Contracted to create Excel based problems for the Christensen Advanced Accounting Textbook. McGraw-Hill.

Other Scholarly Activities

Session Chair. Arkansas College Teachers of Economics and Business (2016).

Employment

Academic

2016 – 2020 Instructor of Accounting, Arkansas State University

2007 – 2015 Instructor of Accounting, Arkansas State University

Professional

2015 – 2016 Chief Lending Officer, Helena National Bank, Helena, Arkansas

2007 – 2015 Powell Consulting

2001 – 2007 Chief Executive Officer, Pocahontas Bancorp/First Community Bank

1996 – 2001 Chief Financial Officer, Pocahontas Bancorp/First Community Bank

1990 – 1996 Audit Manager, Deloitte & Touche, LLP

1986 – 1988 Field Auditor, Division of Legislative Audit

Honors and Awards

2018 College of Business Undergraduate Excellence in Teaching.

Courses Taught

Graduate Courses

Auditing Analytics

Contemporary Auditing Issues

Advanced Accounting

Undergraduate Courses

Auditing I

Advanced Accounting
Intermediate Accounting I
Fraud Examination
Accounting Information Systems
Introduction to Financial Accounting
Introduction to Managerial Accounting
Financial Institutions and Markets

University Committee Service

Fall 2017 – Ongoing Undergraduate Graduation and Academic Appeals Committee,
Committee Member.

College of Business Committee Service

Fall 2017 – Ongoing Undergraduate Graduation and Academic Credit Appeals
Committee, Committee Chair.

Fall 2016 – Ongoing Assessment Committee

Fall 2016 – Spring 2017 College Undergraduate Curriculum and Policy Committee,
Committee Member.

Accounting Department Committee Service

Fall 2016 – Ongoing Curriculum Committee, Member.
Assessment Committee, Member.

University Service other than Committees

Fall 2016 – Spring 2019 Accounting Department Honors Advisor.

Service to the Community

2007 – 2015 Board Member, IBERIABANK Advisory Board.

2008 – 2014 Board Member, Crowley's Ridge Academy Board of Directors.

2008 – 2009 Board Member, Better Life Counseling Center Board of Directors.

Memberships

American Institute of Certified Public Accountants.

Arkansas Society of Certified Public Accountants.

Northeast Arkansas Society of Certified Public Accountants.

Professional Development

2021

Arkansas Educators' Conference – Arkansas Society of CPAs.

2020

A Peek and the PEEC – AICPA.

Ethics – Arkansas Society of CPAs.

UALR – CPE Event.

2019

AAA Audit Mid-Year Meeting, Nashville, Tennessee
-Audit Analytics Workshop

2018

NEASCPA, Jonesboro, Arkansas.

2017

AICPA Webcast: Ethics, Online.
Educators Conference, Little Rock, Arkansas.

2016

Affordable Care Act, Jonesboro, Arkansas.
ASU Agri Conference, Jonesboro, Arkansas.
ASCPA Accounting & Auditing Conference, Branson, Missouri.
ASU Alumni Conference, Jonesboro, Arkansas.

2015

ASCPA Bank Conference, Little Rock, Arkansas.
Audits of Banks, Little Rock, Arkansas.
ASU Agri Conference, Jonesboro, Arkansas.
ASU Alumni Conference, Jonesboro, Arkansas.
Educator's Conference, Jonesboro, Arkansas.

2014

AIS Educators' Conference, Golden, Colorado.
Accounting & Auditing Update, Hot Springs, Arkansas.
ASU Alumni Day, Jonesboro, Arkansas.
Arkansas Educator's Conference, Little Rock, Arkansas.