

***Robert J. Rufus, DBA, CPA, CVA, CFF***

Rufus, Miller & Associates, A.C.

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**Academic Background**

Doctor of Business Administration, 2007  
Nova Southeastern University, Fort Lauderdale, FL

Master of Business Administration, 1981  
Marshall University, Huntington, WV

Bachelor of Science in Business Administration, 1978  
Concord College, Athens, WV

**Work Experience**

***Professional***

2017 to Present: President and Managing Principal  
Rufus, Miller & Associates, A.C., Huntington, WV

Oct. 1985 to Dec. 2016: President and Managing Principal  
Rufus & Rufus A.C., Huntington, WV

2007 to Present: Programs Director  
The Forensic Institute, LLC, Huntington, WV

1981 to 1985: Revenue Agent  
Internal Revenue Service, Huntington, WV

***Academic***

2008 to Present: Program Coordinator / Lead Instructor, Master of Forensic Accounting (MFAcc) University of Charleston, Charleston, WV

2008 to 2010: Programs Director and Instructor  
The Forensic Institute at the University of Charleston, Charleston, WV

2007 to 2008: Capstone Instructor, Executive Master of Business Administration (EMBA)  
University of Charleston, Charleston, WV

1989 to 2005: Discussion Leader – Practice Management  
Joan C. Edwards School of Medicine, Huntington, WV

1982 to 1999: Adjunct Instructor (Intermittent) – Accounting and Tax  
Marshall University, Huntington, WV

1989 to 1996: Workshop Discussion Leader (Intermittent)  
Small Business Administration, Huntington, WV

1985 to 1987: Instructor – Accounting, Management & Economics  
Ohio University, Ironton, OH

1984: Adjunct Instructor – Finance  
West Virginia Graduate College, Institute, WV

### **Certifications**

Certified in Financial Forensics (CFF), 2008  
Certified Valuation Analyst (CVA), 1996  
Certified Public Accountant (CPA), 1981

### **Licenses**

Licensed Private Investigator, State of West Virginia, 2002

### **Professional Associations**

American Institute of Certified Public Accountants  
West Virginia Society of Certified Public Accountants  
National Association of Certified Valuators & Analysts  
American Accounting Association

### **Publications**

"Arson or Accident: A Forensic Accounting Case Requiring Critical Thinking and Expert Communication"  
*Issues in Accounting Education*, February 2017  
(Co-authored with Cindy Durtschi)

“Voluntary Reduction of Child Support Income: When Does an Economic Self-Improvement Plan Preclude Income Attribution?”  
*American Journal of Family Law*, Spring 2016

*Forensic Accounting, 1<sup>st</sup> Ed.*  
Pearson Higher Education, 2014  
(Co-authored with Laura S. Miller and William Hahn)

“Divorce: A Taxing Experience – 25 Divorce-Related Tax FAQs”  
*American Journal of Family Law*, Winter 2014

“Conversion of Separate Property into Marital Property in Divorce”

*The Valuation Examiner*, Jul./Aug. 2012

(Co-authored with Laura S. Miller, Revised and republished from *AJFL* article below)

“What’s Mine is Yours, and What’s Yours in Mine...Until Divorce: Theory of Transmutation”

*American Journal of Family Law*, Summer 2012

(Co-authored with Laura S. Miller)

“Mountain State Sporting Goods: A Case of Fraud?”

*Issues in Accounting Education*, Feb. 2011

(Co-authored with William Hahn)

*Accredited Fraud Investigator Training Manual, 7<sup>th</sup> Ed.*

Rufus & Rufus Accounting Corporation, Jan. 2011

(Co-authored with Laura S. Miller)

“The World of Forensic Accounting”

*The West Virginia CPA*, Mar. 2010

(Co-authored with Laura S. Miller)

“Effects of Decision-Aid Use on Evaluations of Tax Preparer Liability”

*Lambert Academic Publishing*, 2010

“Attorney-Client Privilege and the Forensic Accountant”

*The Valuation Examiner*, Jul./Aug. 2007

(Co-authored with Laura S. Miller)

“Whistleblowers: Truth, Justice and the American Way”

*Journal of Applied Management and Entrepreneurship*, Oct. 2004

“Financial Ratios: Use, Predictive Power and the Z-Score”

*The Valuation Examiner*, May/Jun. 2003

“The Challenge of Earnings Management: A Valuator’s Perspective”

*The Valuation Examiner*, Jan./Feb. 2003

### **Presentations**

Oct. 2014: “The Challenge of Business Valuation”

West Virginia Family Court Judicial Education Conference, Charleston, WV

May 2014: “Top Ten Tips for Effective Cross-Examination of Financial Experts”

Kanawha County Family Law Bench Bar, Charleston, WV

May 2013: “Divorce-Related Tax Matters”

Kanawha County Family Law Bench Bar, Charleston, WV

Jun. 2012: “The CSI Effect and Forensic Accounting”

West Virginia Association for Justice 54<sup>th</sup> Annual Convention and Seminar, Charleston, WV

Sept. 2011: “A Case Study Approach”  
Fraud, Forensics and Ethics, 2011 Educators Conference  
West Virginia Council of Accounting Educators, Morgantown, WV

Mar. 2011: Panel Discussions  
“Ethics and the Expert” & “The Need to Educate Legally Aware Accountants”  
American Accounting Association, FIA Section Research Conference, New Orleans, LA

Aug. 2010: “The Perfect Storm for Fraud”  
National Association of State Auditors, Comptrollers and Treasurers  
2010 Annual Conference, Charleston, WV

May 2010: “Mountain State Sporting Goods: A Case of Fraud?”  
American Accounting Association, FIA Section Research Conference, Baton Rouge, LA

Nov. 2009: “Education in Action: Bridging the Gap Between Theory and Practice”  
West Virginia Council of Accounting Educators, Educators Conference, Charleston, WV

Sept. 2009: “Valuing a Professional Practice as a Marital Asset”  
West Virginia Family Law Seminar, West Virginia College of Law, Morgantown, WV

May 2009: “Mountain State Sporting Goods: A Case of Fraud?”  
American Accounting Association, Ohio Region Meeting, Cleveland, OH

Nov. 2008: “IRS Criminal Investigation”  
West Virginia Society of CPAs, Huntington Chapter, Huntington, WV

Sept. 2008: “The Evolution of Fraud Theory”  
West Virginia Society of CPAs, Charleston, WV

Aug. 2007: “Jurors’ Evaluations of Decision-Aid Use in a Tax Malpractice Setting”  
American Accounting Association, Annual Meeting, Chicago, IL

## Service

### ***Professional***

2010 to Aug. 2012: Vice President of Practice  
American Accounting Association, Forensic & Investigative Accounting Section

Dec. 2011: Judge, 2011 AICPA Accounting Competition Finals  
American Institute of Certified Public Accountants, Washington, DC

Aug. 2010: Moderator for research presentations – Going Concern Disclosures  
American Accounting Association, 2010 Annual Conference

2007 to 2008: Member, Course Review Committee  
National Association of Certified Valuation Analysts

***Community***

2008 to 2011: Lawyer Disciplinary Board – Hearing Panel  
West Virginia State Bar, Charleston, WV

2004: Councilman at Large  
Huntington City Council, Huntington, WV

***Military***

1971 to 1975: United States Marine Corps

***Additional Activities***

Small Business Administration (SBA) Accountant Advocate of the Year, 1992 & 1995