A MESSAGE FROM THE PRESIDENT

FALL 2009

Greetings to Members of the FIA Section:

By all accounts, the FIA breakfast on Wednesday, August 5th in New York City was a success. The by-laws were approved and the suggested officers were approved by more than 100 members attending the meeting. We sold 160 tickets for the breakfast. As of July 28, 2009, we had 216 FIA members. Amazing to me.

I certainly wish to thank the AICPA’s Forensic and Valuation Services section and the new CFF group for helping sponsor the breakfast and business meeting. Thank you Elaine Leggett.

As recommended by the AICPA, Sharyn Maggio, from Eatontown, N.J. introduced our speaker, Ramona R. Farrell. Ms. Sharyn gave a short example of her testimony in Dina M. McGreevy’s divorce proceedings against former N.J. Governor James E. McGreevy. Sharyn testified that James E. McGreevy had no celebrity value.

Ramona R. Farrell with Ueltzen & Company in Sacramento spoke to the group about the characteristics and skills of the forensic accountant (FC). For her slides, go here. Her co-author, Charles Davis helped Ramona deliver the results of a questionnaire sent to attorneys, academics, and CPAs. They found these five essential traits and characteristics of a FC (ranked):

<table>
<thead>
<tr>
<th>Trait</th>
<th>Attorney</th>
<th>Academic</th>
<th>CPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analytical</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Detail oriented</td>
<td>2</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Ethical</td>
<td>3</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Inquisitive</td>
<td>-</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>Insightful</td>
<td>5</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intuitive</td>
<td>-</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>Persistent</td>
<td>-</td>
<td>5</td>
<td>-</td>
</tr>
<tr>
<td>Responsive</td>
<td>4</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Skeptical</td>
<td>-</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

INSIDE THIS ISSUE

A Message from the President..................1
Call for Short Papers.................................3
FIA Annual Meeting Photos.........................4
Annual Meeting Brochure.........................7
FIA Officers & Regional Coordinators....8
FIA Committees....................................11
Membership Application.........................20
Another interesting slide identified the six most frequent reasons why forensic accountants are ineffective:

<table>
<thead>
<tr>
<th>Reason</th>
<th>Attorney</th>
<th>CPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ineffective oral communication</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Ineffective written communication</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>Lack of investigative intuitiveness</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Inability to simplify information</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Inability to identify key issues</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Inability to understand the goals of a case</td>
<td>3</td>
<td>-</td>
</tr>
</tbody>
</table>

I asked the group if they would like to start a journal. The group voted almost unanimously to consider an electronic or paper journal.

After the breakfast most of the executive committee met and discussed the future directions of the section.

There is some good news and bad news. After the AAA annual meeting, Richard Riley wrote to me and resigned as Vice-President, Academic. The good news is as directed by the by-laws, the executive committee voted Tim Louwers, James Madison University, as the Interim Vice-President, Academic. A full vote for a replacement will occur next year at the normal time for officers’ election.

I am working on a possible FIA journal as well as a mid-year meeting. Send me suggestions for your section, and I still need more members for some of my committees. Go to the committee site, and let me know on which committee you would like to serve. I need someone to be editor of our newsletter, The Forensic Educator.

Have a great Fall semester. It's great to be a forensic accountant!

Sincerely,

D. Larry Crumbley
KPMG Endowed Professor
Louisiana State University
3106 A Patrick Taylor
Baton Rouge, LA 70803
225.578.6231
Email: dcrumbl@lsu.edu
Manuscripts and Fraud Detection Stories

Anyone wishing to submit short manuscripts, cartoons, fraud stories, letters to the editor, calls for papers, or other filler to *The Accounting Educator* should send the material to the editor, D. Larry Crumbley, at the address below

*The Forensic Accounting Educator*
D. Larry Crumbley, editor
Louisiana State University
3106 A Patrick Taylor
Baton Rouge, LA 70803
225.578.6231
Email: dcrumbl@lsu.edu

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Call for Short Papers for the Next Issue:

**Playing Games in the Accounting Classroom**

Do you utilize some form of game in your forensic accounting classroom? Describe your game, and how it is used, in a short manuscript. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically by November 15 to dcrumbl@lsu.edu.

**Technology in the Classroom**

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, Powerpoint, or other technology in your teaching? What works and what doesn't work? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format electronically by November 15 to dcrumbl@lsu.edu.
FIA Annual Meeting Photos
FIA Annual Meeting Photos (continued)
The next few pages are what was handed out at the FIA’s 1st Annual Meeting, the so called “purple book.”

Forensic & Investigative Accounting Section

FIA Section of the American Accounting Association

1st Annual Meeting

New York, NY
August 5, 2009
Forensic & Investigative Accounting Section

Officers

D. Larry Crumbley, President
Louisiana State University
Timothy J. Louwers, Vice-President, Academic
James Madison University
Sri Ramamoorti, Vice-President, Practice
Grant Thornton
Carl J. Pacini, Treasurer
Florida Gulf Coast University
Rosie E. Morris, Secretary
Texas State University-San Marcos
Sara Rushinek, Webmaster
University of Miami
Carol A. Hartley, AAA Common’s Representative
Providence College

Regional Coordinators

Mid-Atlantic: James A. DiGabriele, Montclair State University
Midwest: William J. Kresse, Saint Xavier University
Northeast: Richard J. Proctor, Western Connecticut State University
Ohio: David D. Pearson, Case Western Reserve University
Southeast: Michael A. Seda, Shaw University
Southwest: Jackie Moffitt, Louisiana State University
Western: Cindy Durtschi, Utah State University
International: Real Labelle, HEC Montreal
Forensic & Investigative Accounting Section

Table of Contents

Breakfast Meeting Agenda........................................................................................................10
Committees and Committee Members....................................................................................11
Speaker’s Biography.............................................................................................................12
By-Laws...............................................................................................................................13
Business Sponsors................................................................................................................18
1. Call to Order (Larry Crumbley).

2. Vote on By-Laws (Priscilla Burnaby).

3. Committee Reports:
   b. Secretary’s Report (Rosie E. Morris).
   c. Program’s Committee (Tim Louwers).
   d. Others.


5. Speaker (Ramona R. Farrell).

6. Other Business (Larry Crumbley).
Forensic & Investigative Accounting Section

2009-2010 Committees and Committee Members

By-Law Review Strategic Committee:
Priscilla Burnaby, Chair, Bentley College
Diane A. Matthews, Carlow University
John Sennetti, Nova Southeastern University
Les Heitger, Missouri State University
Chih-Chen Lee, Northern Illinois University

Nomination Committee:
Susan L. Swanger, Western Carolina University
Gerald Smith, University of Northern Iowa
Patricia A. Johnson, Canisius College
Douglas E. Ziegenfuss, Old Dominion University

Member Acquisition and Retention Committee:
Natalie T. Churyk, Chair, Northern Illinois University
Ronald Young, University of New Orleans
Carol A. Hartley, Providence College
Blair Staley, Bloomsburg University

Program Committee:
Tim Louwers, Chair, James Madison University
Zabi Rezaee, University of Memphis
Thomas R. Weirich, Central Michigan University
Leslie B. Fletcher, Georgia Southern University
Robert Holtfrerer, Central Washington University
Avi Rushinek, University of Miami

IFRS & Fraud Committee:
Sri Ramamoorti, Chair, Grant Thornton
Lee Yao, Loyola University
Rich Criscione, Morehead State University
A. J. Cataldo, West Chester University
Mike Seda, Shaw University
Thomas Frecka, Notre Dame
Jeffrey E. Michelman, University of North Florida
Kelani Feliciano, Nau, Verceluz & Associates
2009-2010 Committees and Committee Members (continued)

**Electronic Evidence and Fraud Committee:**
Nazik Roufaiel, Chair, State University of New York
Tanweer Hasan, Roosevelt University
Paul Dunmore, Massey University
Norbert Tschaket, San Diego State University
Alexei Nikitkov, Brock University

**Tax Fraud/Underground Economy Committee:**
Carl J. Pacini, Chair, Florida Gulf Coast University
George R. Young, Florida Atlantic University
Brigitte W. Muehlmann, Suffolk University
Teresa Stephenson, University of Wyoming

**Earnings Management/SET Committee:**
Fred A. Jacobs, Chair, Auburn University, Montgomery
Zabi Rezaee, University of Memphis
Forensic & Investigative Accounting Section

Bio of the Speaker

Ramona R. Farrell, AVA, CFE is the managing partner of Ueltzen & Company, LLP located in Sacramento, California. The firm, founded in 1997, has 25 members including five partners. The firm is a forensic accounting firm that specializes in professional standards (tax and accounting malpractice), special investigations and special accountings, electronic discovery, economic damages, business valuation, and traditional tax and accounting consulting services.

Ramona is an active member of the National Association of Certified Valuation Analysts and the Association of Certified Fraud Examiners. She is actively involved with the California Society of Certified Public Accountants and is a member of the Management of an Accounting Practice (MAP) State Committee. Ramona is a committee member for the 2009 CPA Firm Best Practices conference for the California Society of CPA’s Education Foundation. She is a member of the American Institute of Certified Public Accountants, Forensic and Valuation Services (FVS) Section.

Ramona holds both a Bachelor of Arts in Communication Studies and a Master of Business Administration from California State University – Sacramento. Her community activities include serving on the California State University – Sacramento, College of Business Administration Advisory Council, and serving as a member of the Sacramento State’s Community Council.

Title of Talk:
Characteristics and Skills of the Forensic Accountant.
Forensic & Investigative Accounting Section

By-Laws

I. Name of Organization
The name of this organization shall be the Forensic and Investigative Accounting (FIA) Section of the American Accounting Association. As a part of the American Accounting Association, this organization is subject to the by-laws and other rules that apply to sections of the American Accounting Association.

II. Objectives
The Forensic and Investigative Accounting Section is dedicated to the continual improvement of forensic accounting research and education, through the encouragement, development, and sharing of:

- The promotion and dissemination of forensic and investigative academic and practitioner research.
- The relevant and innovative curricula with an emphasis on effective and efficient instruction.
- The exploration of knowledge-organization issues related to forensic accounting programs.
- The creation and presentation of CPE courses to members and professionals.

Forensic and Investigative Accounting often intersects with other professions including those of the law, criminology, sociology, psychology, intelligence, information technology (open sourcing, cyber-crime, digital evidence, data mining, and IT systems and control), computer forensics, and other forensic sciences.

Specific objectives include, but are not limited to those of:

A. Research:
1. To initiate, encourage, and sponsor research in the field of forensic and investigative accounting.
2. To stimulate discussion, promotion and dissemination of research means, methods, resources, and findings resulting from forensic and investigative accounting research.
3. To raise questions and to share knowledge about forensic accounting and fraud research, including theory, application, and practice.
4. To provide guidance and opportunities for members to test and to improve their forensic and investigative accounting research skills, tools, and techniques.
5. To investigate and share various means of evaluating research by using scientific research methodologies, forensic accounting practice methods, policies, techniques, and research tools.

B. Education:
1. To encourage a broad definition of scholarship with a high priority on teaching, learning, and curricular development.
2. To provide a forum for the exchange of ideas and findings about developments related to instruction, learning, and curricular issues in forensic accounting education.
3. To work with other organizations (especially fraud and litigation support practitioners) pursuing similar goals.
4. To encourage qualified individuals to consider opportunities in forensic accounting education by providing appropriate guidance and information about such careers.
5. To unite forensic professors and practitioners by co-creating and sharing educational materials and training.

C. Teaching:
1. To initiate, encourage, and sponsor research in methods of teaching, learning, and their applications to the field of forensic accounting instruction.
2. To stimulate discussion and experimentation in instructional means, methods, and materials in the field of forensic accounting in general.
3. To raise questions and to share knowledge about forensic accounting and fraud-related materials.
4. To provide guidance and opportunities for members to test and to improve their forensic teaching and research skills and instructional materials.
5. To investigate and share various means of evaluating forensic accounting instruction, instructional methods and materials, and forensic accounting research.
D. Curricula:
1. To encourage continued consideration of and experimentation in all facets of curricular developments for forensic accounting programs.
2. To communicate interests, intentions, and information about curricular developments in forensic accounting programs.

III. Membership
All members in good standing of the parent American Accounting Association are eligible to become members of this Section. Those who pay the annual dues of this Section may vote, hold office, and participate in its activities as well as enjoy all the other privileges of membership.

IV. Dues, Fees and Grants
Annual dues shall be set within the limits established by the American Accounting Association. They shall be recommended by the Section's Executive Committee. At the discretion of the Section's Executive Committee, dues shall be voted on by the membership at the annual business meeting or by mail ballot and/or its electronic equivalent. Changes in dues shall be by majority vote of Section members voting on the dues change. They shall remain in effect until changed by that same process. A proposal to change the dues must be announced to the membership in the Section's Newsletter not less than thirty days prior to the annual business meeting or, in the case of a mail ballot, not less than forty-five days prior to the mail ballot due date (i.e., a minimum of forty-five days from the announcement date to the final due date for ballots). The proposal for a change in dues must specify the date(s) at which the proposed change becomes effective. Separate fees may be charged to participants of special events or recipients of particular services as authorized by the President subject to the approval of the Section's Executive Committee. The Section is also authorized to receive gifts and grants for special purposes.

V. Executive Committee of the Section
The Executive Committee shall consist of the President, the Vice President-Academic, the Vice President-Practice, the Secretary, the Treasurer, and the immediate past President. The President shall call the meetings of the Executive Committee and, with any other three members, shall constitute a quorum. In addition to fulfilling those responsibilities specifically assigned to it, the Executive Committee shall act as an advisor to the President. Among its responsibilities shall be:
1. To formulate long- and short-term plans for the Section and decide on specific ways to implement the decisions of the membership.
2. To assist the President in establishing and staffing all standing and ad hoc committees to carry out Section business.
3. To oversee communication among officers, committees, and the membership as a whole.
4. To name interim officers, or elected committee members, to serve until the next annual election, if for some reason an elected position becomes vacant.
5. To submit a report, at least annually, to the membership about major actions and activities of the Section.
6. To perform such other responsibilities as assigned by these Bylaws, the Section's President, or the membership.
The Executive Committee will receive the advice and counsel of an Advisory Committee, whose members shall be all the Section's Regional Directors, and the Section's representative to the AAA's annual meeting Program Advisory Committee.

VI. Officers
The officers of the section shall be the President, the Vice President-Academic, the Vice President-Practice, the Secretary, the Treasurer, and the immediate past President. [To have a staggered Executive Committee, Secretary, Treasurer, and Vice-President-Practice shall be elected for a one-year term for the first election.]

A. The President shall serve a two-year term. The responsibilities of the President shall be:
1. To manage the affairs of the Section and carry out its actions and activities as directed by the Section membership with the advice of the Section's Executive Committee.
2. To preside at all meetings of the Section and its Executive Committee.
3. To coordinate the activities of the Section with the officers and other units of the American Accounting Association and with the parent organization itself, and to submit such reports as required.
4. To encourage maximum membership participation through such means as committee membership, programs, the fostering of regional activities, and involvement in regional and annual meetings.
5. To charge and appoint all committees and task forces, with the advice of the Section's Executive Committee.
6. To appoint our Section's representative to serve on the American Accounting Association's annual meeting Program Advisory Committee.
7. To solicit and approve applications for our Section-sponsored CPE at the American Accounting Association's annual meeting.
8. To prepare the annual budget with the assistance of the Treasurer and the advice of the Section's Executive Committee, and authorize the expenditure of Section funds.
9. To serve on the Council of the American Accounting Association as one of our Section's representatives.
10. To represent the Section to all outside interests.

B. The Vice President-Academic shall be a faculty member elected to a two-year term. On the completion of this elected term, Vice President-Academic shall succeed to the President position. The responsibilities of the Vice President-Academic shall be:
1. To assume the duties of the President when the President is unable to do so.
2. To carry out such duties as the President may assign.
3. To appoint the incoming Associate Regional Directors for each region.
4. To supervise the activities of the Section's Regional Directors.
5. To monitor and approve our Section-sponsored CPE at the AAA regional meetings.

C. The Vice President-Practice shall be a member from practice elected for a two-year term. The responsibilities of the Vice President-Practice shall be:
1. To maintain close coordination with groups and organizations outside the American Accounting Association which have similar interests.
2. To recommend to the President appropriate activities involving such outside groups and organizations.
3. To undertake such other duties as the President may assign.

D. The Secretary shall be elected for a two-year term. The responsibilities of the Secretary shall be:
- To oversee the keeping of Section minutes and records of meetings and other activities.
- To supervise the formal communication activities of the Section and to coordinate its publications.
- To supervise the activities of the Newsletter Editor.
- To interact with the Executive Director of the American Accounting Association with regard to any issues of Section membership.
- To monitor and supervise the Section's membership function.
- To monitor and track the committees of the Section, and obtain progress updates from the committees to present to the Section's Executive Committee.
- To monitor and supervise the Section's website on the American Accounting Association's homepage.
- To record and report on all Section and Section Executive Committee meetings.
- To provide notice of all Section and Section Executive Committee meetings.

E. The Treasurer shall be elected for a two-year term. The responsibilities of the Treasurer shall be:
- To coordinate the management of Section finances with the Executive Director of the American Accounting Association.
- To assist the President in preparing the budget for the coming year.
- To prepare and present at the annual business meeting a report on the Section's financial status and activities for the preceding fiscal year.

F. The duties of the immediate past President shall be:
- To serve on the Council of the American Accounting Association as one of our Section's representatives.
- To serve as a member of the Nominating Committee of the Section.
- To assist the President of the Section, whenever possible, as requested by the President.

G. The Section's first representative on the Council of the American Accounting Association shall be the President of the Section. The next Section representative on Council shall be the immediate past President. If one of these persons is unable to attend the Council's meeting, the alternate shall be the Vice President-Academic.

H. No Section officer shall receive compensation, honoraria, professional fees, stipends, etc., for the performance of Section responsibilities. Officers may be reimbursed from Section funds for expenses incurred in connection with the performance of their duties under guidelines established by the Section's Executive Committee and the American Accounting Association.

VII. Nominations and Elections
A. The Nominating Committee shall consist of the two most immediate past Section Presidents willing to serve. The more senior past Section President shall serve as the Nominating Committee Chair while the more recent past Section President shall serve as a member of the committee. Other members of the committee shall be four members of the Section who are not then serving in any other elected position of the Section and who were elected to the Nominating Committee by majority vote of the voting Section
1. The Nominating Committee will actively solicit nominations from Section members through at least two broadcast emails as well as postings on the FIA website. Self-nominations are encouraged. Each nomination should include a brief vita that will enable the nominations committee to consider each nomination according to the criteria listed below.

2. Criteria for selecting nominees by the Nominating Committee for inclusion in the Section ballot include prior FIA service and leadership positions (committee chairs, regional directors etc.), AAA service, other professional or academic leadership experience, contributions to the discipline with a focus on teaching and curriculum issues, and evidence of commitment and willingness to serve. All nominees must be members of the Section, in good standing.

3. The Nominating Committee shall present to the Secretary, nominees for the positions of President-Academic, President-Practice, Secretary, Treasurer, and the four members of the nominating committee to be elected. The nominating committee will select two candidates for each position where possible.

4. The call for nominations shall be published each year by the end of January. Nominations will be accepted until the first Monday in March. The slate of nominees shall then be presented to the membership by April 1. The election shall be conducted electronically via the Internet by the end of April of each year.

B. Election of officer nominees shall be by majority vote of Section members voting in the annual election. Elections results shall be certified and announced by the Secretary via the Internet within one month after the vote. The slate of elected officers and nominating committee members shall be introduced by the President of the Nominating Committee at the Section's next business meeting. Newly elected officers and nominating committee members shall assume office at the conclusion of that meeting.

VIII. Regional Directors and Associate Directors
A. The term of each Regional Director shall be one year. To facilitate planning, the commencement of a new Associate and Regional Director's term shall be immediately after the region's annual meeting rather than at the annual business meeting of the Section. The responsibilities of a Regional Director shall be:
1. To coordinate the Section's activities in the region.
2. To meet, at least annually, with the Vice President-Academic to plan and discuss Section activities in the region.
3. To serve on the Section's Advisory Committee to the Section's Executive Committee.
4. To carry out such other activities as the Section's Executive Committee may assign.
5. To report annually to the Section's Executive Committee about Section activities carried out in the region.

B. Associate Regional Directors shall be named for each region recognized by the American Accounting Association. They shall be named by the Vice President-Academic, with advice from the Section's Executive Committee, to serve one year or the remainder of any unfilled term. The Associate Regional Directors shall assist their Regional Directors and succeed to the Regional Director position at the conclusion of their Regional Director's term.

IX. Newsletter Editor
A. The Executive Committee of the Section shall be responsible for selecting an editor for the Section newsletter.
1. The term of appointment shall be for two years, commencing with the date of the Section's annual business meeting.
2. Prior to the end of the current editor's term, the Section's Executive Committee shall decide whether to extend the term of the current editor for a maximum of another two years or appoint another editor for a two-year term.

B. The responsibilities of the editor of the newsletter shall be:
1. To solicit news items for the newsletter.
2. To publish a quarterly newsletter.
3. To supervise the distribution of the newsletter to the current members of the Section and other interested parties on a timely basis.
4. To prepare and submit an annual report to the Section's Secretary.

X. Meetings
The Section shall hold an annual business meeting in conjunction with the annual meeting of the American Accounting Association. Matters coming before the Section membership at that or any other meeting of the Section shall be decided by a majority of those Section members present and voting. Other meetings may be held at such time and place as designated by the Section's Executive Committee upon suitable notification of the membership at least thirty days in advance. Notification should include an agenda as well as the time and place.
XI. Expenditures
Procedures for the expenditure of funds shall be established and monitored by the Section's Executive Committee. Expenditures may not be made nor debts incurred in the name of the Section in an amount which exceeds the unencumbered funds available to the Section during the current year.

XII. Publications
The Section may publish materials in addition to its newsletter such as special newsletters, proceedings, working papers, monographs, journals, etc., as deemed appropriate by the Section's Executive Committee within the policies of the American Accounting Association.

XIII. Amendments
Within the guidelines of the American Accounting Association, amendments to these Section Bylaws must be proposed by the Section's Executive Committee, or by a petition signed by at least twenty-five members of the Section, at least sixty days prior to the Section's annual business meeting. Proposed amendments shall be presented for vote by the membership at the annual business meeting or, at the discretion of the Section's Executive Committee, by mail ballot and/or its electronic equivalent. Amendments to the Bylaws must be approved by a two-thirds majority of the Section's members voting. A thirty-day notice must be given of Bylaw amendments to be presented for vote of the membership. If taken by mail, at least fifteen days must additionally be provided for response (i.e., a minimum of forty-five days from the announcement date to the final due date for ballots). Amendments shall go into effect as soon as the results of the balloting are certified by the Secretary.
Forensic & Investigative Accounting Section

Special Thanks to our business sponsor of the Forensic & Investigative Accounting (FIA) Section.

AICPA’s Certified Financial Forensic Credential Group.

Thank you Elaine Leggett.

Support our sponsor.
Everyone in the American Accounting Association Should be a Member of the Forensic and Investigative Accounting Section.

*"Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great forensic accountant, you need to join and participate in the many valuable FIA activities.”

D. Larry Crumbley
Louisiana State University

Forensic accounting issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of the forensic and fraud education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. As Gordon Brown said, “What the use of finger prints was to the 19th century and DNA analysis was to the 20th, forensic accounting will be to the 21st century.”

The FIA Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the FIA (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!

Membership Application for the Forensic and Investigative Accounting Section

ID#__________________________________________________________________________
Name_________________________________________________________________________
Address_______________________________________________________________________
______________________________________________________________________________
Affiliation _____________________________________________________________________
Telephone: Office ________________ Home ________________ Fax________________
Dues Enclosed: $15
Payment method:    __ Check enclosed (make payable to AAA)     __ VISA       __ Mastercard
Billing Address_________________________________________________________________
Account Number _________________________________Expiration date ________________
Signature_____________________________________________________________________
“What the use of fingerprints was to the 19th century and DNA analysis was to the 20th, forensic accounting will be to the 21st century.”