



Forensic & Investigative Accounting Section
American Accounting Association

The Forensic Accounting Educator

Summer 2011

Senior Editor: Larry Crumbley

Editor: Tanweer Hasan

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A MESSAGE FROM THE PRESIDENT

SUMMER 2011

Greetings to Members of the FIA Section

The second FIA Mid-Year Research Conference on March 25 and 26 was a New Orleans roaring success. Give Sam Tiras, Dana Hollie, and the mid-year committee members a pat on the back when you see them. Our third mid-year conference will be in Chicago, Wyndham Blake Hotel, March 30/31, 2012. Mark your calendars.

Next door to Bourbon Street, we had at least 95 national and international attendees who had an opportunity to listen to at least 50 research papers and panel discussions. You can find the program at:

http://aaahq.org/meetings/2011FIA_program.htm. Some of these papers will be published in the *Journal of Forensic & Investigative Accounting* (<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Default.htm>).



Our San Francisco speaker, Greg Regan, from Hemming Morse was excellent. Thank you Greg Regan. I wish to personally thank AICPA, Audimation, and LSU's accounting department for helping sponsor the conference.

You can also find a number of photos from the New Orleans conference in the full newsletter.

Of course, our next important event is our annual FIA breakfast on Wednesday morning, starting at 6:45, August 10, 2011, in Denver. Our speaker will be Darrell Dorrell, with Financial Forensic. His talk will be "Aberrant Pattern Detection & Forensic Lexicology." See you there. Also, Rick Brody, University of New Mexico, has put together an excellent forensic accounting program for Denver.

Tim Louwers will soon be taking over our section, and he will need volunteers for our various committees. You can find the list of the committees at:

<http://aaahq.org/fia/fiacommittees.html>. Please let Tim know how you can serve our growing section.

Couple of items. Ronnie Daigle now has the syllabus exchange website up. He encourages you to upload your forensic accounting syllabus:

<http://aaahq.org/fia/SyllabusExchange.html>.

The Operations Manual Committee chaired by Zabi Rezaee (zrezaee@memphis.edu) has now finished their work. You can now find our Operations Manual at:

http://aaahq.org/fia/attachments/FIA_OpManual.pdf.

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The Nominations Committee chaired by Susan Swanger (swanger@wcu.edu) indicates that Cindy Durtschi was elected Vice President-Academic. Since Cindy was the current secretary, under the bylaws the Executive Committee elected Lester Heitger to fulfill her remaining one year term. Congratulations Cindy and Lester.

Ed Ketz (edketz@psu.edu) will inform us of the winners of the three awards (cash award being provided by KPMG) at our Denver breakfast. Thank you KPMG.

Have a great summer, and I hope to see you in August. Do not forget to visit our FIA Internet site, and please go to the Membership Application in this newsletter, download a copy, then make copies and give to your faculty at your university. We need to build up our membership, and each of you can help. At last count we had more than 500 members, but we need to shoot for 750. I'm proud to be a forensic accountant. Raising the Bar. Setting the Standards.

Sincerely,
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Please read the complete Forensic Accounting Educator.

Manuscripts and Fraud Detection Stories

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

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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 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 to dcrumbl@lsu.edu.



List of Schools with Forensic Programs and/or Certifications

In an effort to create a comprehensive file of all of the Forensic Accounting Programs and Certifications within the United States, we have compiled a list that is presented below. We encourage all FIA members to submit their Forensic Programs and Certifications available at U.S. academic institutions that do not appear on the list. The file will be continuously updated and presented in upcoming editions of the newsletter. To add your program or certifications please contact Dr. Tanweer Hasan at thasan@roosevelt.edu.

State	Name of School	Name of Business School	Certification	Degree/Minor/Certificate
California	Golden Gate University	School of Accounting	Graduate	Forensic Accounting Certificate
	Colorado Technical University	College of Business and Management	Undergraduate	Bachelors in Financial Forensics
Colorado	Jones International University	School of Business	Graduate	MBA in Forensic Accounting
Connecticut	Post University	N/A	N/A	Professional Certificate in Forensic Accounting
DC	Georgetown University	McDonough School of Business		Certificate in Forensic Accounting
Florida	Florida Atlantic University	College of Business	Graduate	Executive Masters
	St. Thomas University	School of Business	Graduate	Forensic Accounting Certificate
Georgia	Georgia Southern University	College of Graduate Studies	Graduate	Masters Degree
Illinois	Roosevelt University	Walter E. Heller College of Business Administration	Graduate	Graduate Certificate in Business Fraud Examination; Master of Science in Forensic Accounting
Indiana	Indiana State University	Scott College of Business	Undergraduate	Minor in Forensic Accounting
Louisiana	Louisiana State University	E.J Ourso College of Business	Graduate	Master Specialty
Massachusetts	Bentley College	McCallum Graduate School of Business	Graduate	Certificate in Fraud and Forensic Accounting
	Western New England College	School of Business	Graduate	Concentration in Forensic Accounting; Fraud Investigation
Missouri	Webster University	George Herbert Walker School of Business	Graduate	Masters in Forensic Accounting

New Hampshire	Southern New Hampshire University	School of Business	Graduate	Forensic Accounting and Fraud Examination Certificate
New Jersey	Rider University	College of Business Administration	Graduate	Concentration in Forensic Accounting and Fraud
	Canisius College	School of Business	Graduate	Masters in Forensic Accounting
New Mexico	University of New Mexico	Anderson School of Management	Graduate	Concentration in Information Assurance
New York	Baruch College	Zicklin School of Business	Graduate	Certificate in Forensic Accounting
	New York University		Graduate	Certificate in Forensic Accounting
North Dakota	Minot State University	College of Business	Undergraduate	Minor in Fraud Examination
Ohio	Franklin University	N/A	Undergraduate	Business Forensics Program; Minor in Business Forensics
Pennsylvania	Carlow College	School of Management	Undergraduate /Graduate	Forensic Accounting Major; Certificate in Forensic Accounting
	La Salle University	School of Business	Graduate	Fraud and Forensic Accounting Certificate
	University of Scranton	Kania School of Management	Undergraduate	Forensic Accounting Major; Forensic Accounting Certificate
West Virginia	West Virginia University	College of Business and Economics	Graduate	Certificate In Forensic Accounting
	University of Charleston	Graduate School of Business	Graduate	Executive Masters in Forensic Accounting (EMFA); Accredited Fraud Investigator (AFI) Certificate Program

*Last Update: January 2011.

FIA Mid-Year Conference Photos







































Forensic & Investigative Accounting (FIA) Section AMERICAN ACCOUNTING ASSOCIATION

OPERATIONS MANUAL

March 2011

Operations Manual Committee

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Operations Manual

This Operations Manual contains the FIA Section's by-laws, policies, procedures and general information about the Section, Officers, Committee Chairs and Members, and Regional Chairs. It is intended to provide guidance for FIA participants in carrying out their respective responsibilities. Suggested refinements and enhancements to the Manual should be communicated to the Section's Operations Manual Committee.

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Section I — Purpose and Organization of the FIA Section

A. PURPOSE AND OBJECTIVES OF THE FIA SECTION

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:

1. The promotion and dissemination of forensic and investigative academic and practitioner research.
2. The relevant and innovative curricula with an emphasis on effective and efficient instruction.
3. The exploration of knowledge-organization issues related to forensic accounting programs.
4. 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.

B. MISSION STATEMENT

The mission of the FIA Section of the American Accounting Association is to foster excellence in the teaching, research, practice, CPE and curriculum development of forensic and investigative accounting services.

Shared Values

The members of the FIA Section are committed to:

- Rigorous, leading-edge forensic and investigative accounting services research.
- Rigorous, leading-edge forensic and investigative accounting services education.

- The integration of high quality research, education and practice forensic and investigative accounting
- Sharing knowledge and open communications with the related 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.
- .
- Visionary thinking and innovation in forensic and investigative accounting practice and education.
- Integrity, competency, high ethical standards, and the public interest.
- Fostering interaction between the academic and practice communities in forensic and investigative accounting service

C. OFFICERS AND RESPONSIBILITIES

NOTE: Officer duties are listed in the by-laws. The following also include additional duties beyond those listed in the by-laws.

1. PRESIDENT

1. Direct the affairs of the section and carry out programs with advice of Executive Committee.
2. Plan and preside at Section business meetings and Executive Committee meetings.
3. Host the annual Section luncheon at the AAA Annual meeting and arrange for a speaker for this luncheon.
4. Review and approve as appropriate all expenditures of the Section. Review periodic financial reports received from the parent association (AAA) and discuss financial status with the Treasurer and the Executive Committee.
5. Liaison with the AAA Executive Committee and administrative personnel.
6. Serve as a voting member of the AAA Council.
7. Make appointments to the Section Task Forces and Committees whenever openings arise. (The appointment of Task Forces and Committees for any given year is the responsibility of the Vice President-Academic prior to assuming the position of President.)
8. Oversee selection of the recipients for each of the Section's awards and arrange for all plaques to be distributed.
9. Write a President's Report as required.
10. Represent the Section to external constituencies and at regional AAA meetings.
11. Discuss plans, programs and responsibilities with the new officers and committee chairs.
12. Serve as the Executive Committee Liaison to the following Section Committees: Annual Meeting Program Committee, Midyear Conference Program Committee,
13. Prepare the President's message column for the *FIA Newsletter*.

14. Monitor committee activities of the FIA Section on an ongoing basis, and request periodic progress reports from committee chairs for distribution to members of the Board of Trustees.
15. Coordinate with the FIA Treasurer regarding authorized receipts and expenditures of FIA funds.
16. Review current external grants, and initiate and coordinate any fund-raising activities of the FIA.
17. Respond to all inquiries from officers, trustees, committee chairs, members and any third parties.
18. Request progress reports from all committee members by January 31, and coordinate distribution to board members before the Mid-Year Meeting.
19. Chair the Mid-Year Meeting of the FIA Board of Trustees.
20. Preside over the Mid-Year Meeting of the FIA membership.

2. VICE PRESIDENT – ACADEMIC

1. Direct the affairs of the Section and/or preside at Section meetings in the event the President is unable to serve.
2. Appoint individuals to non-elective positions of the Section that will become vacant at the next AAA annual meeting.
3. Prepare a statement of goals and activities prior to assuming the role of President and present that statement at the Midyear Conference Business Meeting prior to assuming the role of President.
4. Provide counsel and assist the President on unresolved issues and problems, as requested.
5. Serve as the Executive Committee Liaison to the following Section Committees: Membership and Regional Coordinators Committee. .
6. Assist the President on specific projects and monitor FIA activities on an ongoing basis during the term of office.
7. Attend the Annual Business Meeting of the FIA at the AAA Annual Meeting in August and address the meeting as President regarding plans for the upcoming year.
8. Complete all committee assignments, notify all appointees, and assist in scheduling committee meetings as appropriate for the AAA annual meeting throughout the spring and early summer.

3. VICE PRESIDENT – PRACTICE

1. Direct the affairs of the Section and/or preside at Section meetings in the event the President and Vice President—Academic are unable to serve.
2. Work to increase practitioner involvement in the Section and its activities. This might, for example, include identifying potential practice members, and by monitoring practitioner-related Section activities.
3. Chair the committee that will select the recipient of the Distinguished Service in FIA Award Selection Committee, if any.

4. Serve as the Executive Committee Liaison to interact with related professions.

4. TREASURER

1. Work with the AAA Administrative Secretary relative to collection and disbursement of Section funds.
2. Provide financial information for The FIA's Report newsletter.
3. Report to the membership at the Section's annual business meeting on the financial affairs of the Section.
4. Monitor on a monthly basis the Section's cash balance (the AAA office will forward a cash flow statement on a monthly basis).
5. Prepare the Section's annual budget for submission to the AAA, as requested by AAA.
6. Serve as the Executive Committee Liaison to the following Section Committees: Education Committee, and CPE Committee.
7. Attend all meetings of the Board of Trustees and all meetings of the membership.
8. Prepare a set of interim financial statements for distribution at the Board of Trustees Meeting held in conjunction with the Mid-Year Meeting.
9. Prepare a financial statement that includes all year-to-date data and projections through year-end for inclusion in the Annual Meeting.

5. SECRETARY

1. Supervise the keeping of records of Section meetings, and ensure that minutes of the meetings are available electronically.
2. Provide information and guidance for *The FIA's* newsletter and other Section communications.
3. Work in liaison with the AAA Administrative Secretary regarding all facets of Section membership.
4. Ensure that archives of *The FIA's Report* are available electronically.
5. Work with AAA staff to prepare ballots for elections, as necessary.
6. Serve as the Executive Committee Liaison to the following Section Committees: Communications Committee, and *The FIA's Report*.
7. Take minutes at the Mid-Year Board of Trustees Meeting. Transcribe the minutes and distribute copies to the officers, trustees, and those who made presentations at the meeting for them to review and make corrections.

6. PAST PRESIDENT

1. As a full member of Executive Committee, consult with and assist the other officers.
2. Chair the Outstanding Educator Award Selection Committee.

3. Chair the committee that will conduct the search for the Editor of Forensic and Investigative Accounting.
4. Serve as a member of the Nominating Committee in the period immediately beginning with service as Past President
5. Serve as the Chair of the Nominating Committee in the period immediately following service as Past President.

D. EXECUTIVE COMMITTEE LIAISON ASSIGNMENTS

NOTE: Section C. above provides the Executive Committee liaison assignments for the Section's Committee.

1. Prior to appointing committee members, the Vice President-Academic should contact each Executive Committee (XC) Liaison and discuss plans for the coming year for each committee. The Vice President-Academic should inform the Liaison of any special tasks that he/she may have in mind for particular committees. For committees without special tasks, the Vice President-Academic and the XC Liaison should discuss plans for the committee.
2. Contact your committee chairs (see committee list) shortly after the annual meeting (preferably by September 1).
 - offer help, contact with XC as needed
 - discuss charges, if needed
 - inform that you will contact chair for the interim report due December 15 and the final report due July 15
 - reports should note
 - (1) goals,
 - (2) plans,
 - (3) progress to date, and
 - (4) any issues needing XC attention.
3. Send email reminders by **November 15** for the interim report and by **June 15** for the final report.
4. Reports should be made electronically available to all XC members, including a message about anything the XC should pay particular attention to.
5. Consider making committee reports available electronically to all Section members.

E. COMMITTEE RESPONSIBILITIES

1. GENERAL GUIDELINES FOR STANDING FIA SECTION COMMITTEES

1. Committee members and chairs are appointed by the Vice President-Academic. Committee chairs will be provided with access to the Operations Manual by the Vice-President Academic. Each year the Vice President-Academic, as President-

Elect, prepares a report of the committee appointments and makes it available to the Executive Committee. This report and roster of committee members is “incorporated by reference” in this Operations Manual.

2. Committee Size – Generally, committees should have four to seven members.
3. All committees should develop a brief procedure manual to pass on to future committees and update as appropriate.
4. All committees should communicate the progress and results of Committee activities to FIA Section members..
5. All committees should communicate periodically with the assigned liaison to the Executive Committee. This communication includes the preparation of an interim and final report as described above in Section I. D.
6. Committees may be asked by the Executive Committee to complete other assignments related to their charges.

2. STRUCTURE, MISSION, OBJECTIVES AND ACTION STEPS FOR STANDING COMMITTEES

committees	missions	objectives	Action steps
Operation Manual Committee	1. To establish operational policies and procedures for the FIA Section of the AAA. 2. To effectively define roles and responsibilities of officers, trustees and members.	1.To ensure effective operation of the FIA Section of the AAA. 2.To comply with the By-Laws and other applicable laws, rules and regulations. 3.To promote ethical and competent behavior and actions within the FIA Section	1.To develop an adequate and effective operations manual. 2.To update the manual as required.
Awards Committee	To seek nominations and then select the best submission for three awards: Best FIA research paper; best FIA teaching innovation; and best FIA dissertation.	1.To obtain good nominations for the three awards mentioned/ 2.To select the best among the nominations.	1.Make announcement 2.Solicit nominations
By-Law and Strategic Committee	To update the by-laws as needed and to prepare a strategic plan each year based upon the input of each committee.	1. To annually review the by-laws and prepare amendments to present to the membership at the annual meeting for approval. 2. To prepare an annual strategic plan for the	<u>By-laws</u> 1. Review the changes being suggested for the AAA by-laws. 2. Determine the need for changes to the Forensic Section’s by-laws due to the changes to the AAA

		Forensic section to be presented at the annual meeting for approval.	<p>by-laws.</p> <ol style="list-style-type: none"> 3. Prepare changes and send to the membership for comments. 4. Finalize wording to the suggested changes to the by-laws. 5. Bring the by-laws suggested changes to a vote at the annual meeting. <p><u>Strategy</u></p> <ol style="list-style-type: none"> 1. Ask all committee chairs to create a mission statement, objectives and action steps for their committees. 2. Combine all the chairs information into a combined strategy. 3. Bring to a vote at the annual meeting.
Earnings/SET Management		<ol style="list-style-type: none"> 1. Participate in research related to earnings/SET management. 2. Educate others about earnings/SET management through conference presentations, publications, and other informal news releases. 	<ol style="list-style-type: none"> 1. Create new articles about the issues 2. Continue to grow the numbers that are interested in this aspect of the section 3. Create presentation and publication outlets for quality earnings/SET management research
Electronic Evidence and Fraud Committee	To collect materials that are relevant to fraud investigation and useful for educational, curriculum	<ol style="list-style-type: none"> 1. To stimulate discussion among professors and practitioners about methods, resources, 	<ol style="list-style-type: none"> 1. To open a room on the web site to provide access to build the library. 2. To combine and

	<p>development and research purposes and to document these materials in a virtual library that is published online using the FIA Section web site on the AAA Commons. Specific attention would be given to materials related to emerging threats in mobile and digital devices , Cloud Computing & Social Media, using computer forensic in fraud investigations, impact of technology in the fight against fraud and uncover it, as well as investigation of fraudulent transactions.</p>	<p>findings, and practices through the virtual library.</p> <ol style="list-style-type: none"> 2. To build an interactive communication, perhaps through the use of listserv, wiki, blog. 3. To seek the ACFE's permission to link to their resources and conferences materials. 	<p>classify materials.</p> <ol style="list-style-type: none"> 3. To identify individual to be responsible as a reliable contact to pass on the collected materials for publishing. 4. To invite the rest of the membership to contribute to the collected materials.
IFRS & Fraud Committee	<p>To map out all IFRS standards and pinpoint those most susceptible to be exploited in fraudulent financial reporting scenarios. Compile findings in a format useable and accessible for educational, curriculum development and research purposes.</p>		<ul style="list-style-type: none"> • Map out all relevant IFRS standards that are candidates for "flexible interpretations" by motivated CEOs, CFOs, and others. • Build out scenarios where such fraudulent financial reporting might occur, including implications for technology, U.S. GAAP equivalents, and presentation/concealment techniques. • Develop the tools and techniques to prevent, deter, and detect such "cooking the books" scenarios.

Litigation Support Committee	To investigate and research litigation services required and utilized by the accounting profession, and educate and advise AAA members on such services.		<ul style="list-style-type: none"> • Have committee members join professional societies where litigation support is part of the mission of the society. • Present findings at mid-year meetings of the Forensic and Investigative Accounting (FIA) section of the AAA and/or annual meetings of the AAA. • Survey members of the FIA section regarding the topics covered in their forensic and investigative accounting courses. • Encourage members of the committee to conduct research and present findings at regional or national meetings of academic conferences. • Solicit members of the FIA section to collaborate with professionals to develop a series of cases for educational purposes. Identify and request professionals to attend FIA mid-year meetings in order to discuss views and topics with academics.
Member Acquisition and Retention Committee	The Forensic and Investigative Accounting (FIA) Section cuts across disciplines, specialty areas and geographic boundaries. The Member	<ol style="list-style-type: none"> 1. To double the membership over the next two years. 	<ol style="list-style-type: none"> 1. To develop annual plans to increase FIA Forensic Section membership and coordinating the implementation of those plans. 2. To monitor the membership of the FIA

	Acquisition and Retention Committee shall endeavor to maintain a membership that includes academicians, practicing auditors, and other individuals with a vested interest in forensic research and practice. To accomplish this, the Committee is responsible for planning and implementing membership-enhancing activities.		<p>Section and prepare an annual analysis of the Forensic Section's membership list (current membership lists and a list of schools by Region may be obtained from the AAA office.) for the Executive Committee of the Section.</p> <ol style="list-style-type: none"> 3. To present a report on FIA Section membership composition and trends and on Membership Committee activities at the Section's annual business meeting. 4. To e-mail everyone that attended the annual conference asking them to join. 5. To compare last year's membership roster to this year's roster. If a member dropped, e-mail to ask why. 6. To go through all the meetings (annual, regional) to determine who presented a forensic/fraud paper and contact them asking them to join, if not already a member
National Mid-Year Meeting Committee	To annually hold a mid-year meeting for the FIA.		<ul style="list-style-type: none"> • To find venue. • To have a call for papers. <p>Create a program.</p>
2012 Mid-Year Research Conference Committee			
Nomination Committee	The nominating committee shall carry out its duties as outlined in section VII of the By-laws.	<p>To determine positions that will be vacated and actively solicit nominations from Section members.</p> <p>To accept nominations and to determine eligibility of</p>	<ol style="list-style-type: none"> 1. Determine positions that will be vacated and actively solicit nominations from Section members via an email call for nominations and

		nominees.	<p>posting of same to the Section website no later than the end of January of each year;</p> <ol style="list-style-type: none"> 2. Send a second call for nominations email prior to the close of nominations; 3. Accept nominations for open positions until the first Monday in March of each year; 4. Consider the qualifications and experience of the nominees, determine eligibility and willingness to serve in the nominated capacity, and put forth a slate of nominees to stand for election, consisting of at least 2 nominees for each open position, where possible, by April 1 of each year; 5. Oversee preparation of and administration of balloting conducted by staff of the AAA, to be concluded by the end of April; 6. Ascertain that results are certified by the Secretary of the section and announced to the membership within 1 month after the vote.
Program Committee	To put together the program for the AAA annual meeting. To send out announcements to members of the FIA section to have them volunteer as a reviewer, moderator and/or discussant; and to submit papers and/or panel session proposals.	To increase the number of submissions from the prior year so that the FIA is allocated more slots for the annual meeting.	<ol style="list-style-type: none"> 1. Continuous communication by sending an e-mail to the section members each month.
Syllabus Exchange Committee	To gather and disseminate		<ul style="list-style-type: none"> • Notify members that the Section desires to

	through the Section website syllabi used by educators in forensic and investigative accounting courses.		<p>gather and disseminate syllabi used in forensic and investigative accounting courses. Notification can occur via the website, email and conference meetings.</p> <ul style="list-style-type: none"> • Post syllabi at the Section website. Posting includes: <ul style="list-style-type: none"> • Course level (undergraduate/graduate) • Course name (if not on the syllabus) • Topics covered (if not obvious from the course name) • Faculty name and affiliation (if not on the syllabus) • Whether the educator has additional course material willing to share or discuss with those who may contact him/her (i.e. lecture notes, problem sets, cases, assignments, etc.) <p>Follow-up on an annual basis by asking for updated syllabi and related information.</p>
<p>Model Syllabus: To prepare and share a model syllabus for an undergraduate/graduate tax fraud class.</p>			<ul style="list-style-type: none"> • To search the Internet for tax fraud course descriptions and syllabi at colleges and universities where tax fraud is offered or has been taught as a course (including law schools) • To search the Internet for law or accounting

			<p>books that have been used or are being used in tax fraud courses</p> <ul style="list-style-type: none"> • To contact IRS agents from the civil and criminal divisions on course content and implementation advice • To determine ways to best evaluate students in a tax fraud course • To make any model tax fraud course syllabi available through the FIA section website
Tax Fraud/Undergro und Economy Committee		1. To develop a syllabus for a tax fraud class.	
Newsletter	To create a quarterly or semiannual newsletter that will be sent to all AAA members – not just section members.		<ul style="list-style-type: none"> • Find someone to do newsletter • Develop guidelines for material inclusion <p>Format and editors for the materials, standing columns or special topics?</p>
Publications	Create a sectional journal that is recognized by the AAA.		<ul style="list-style-type: none"> • Survey members about their views on having the sectional journal. The data collection of the survey is completed • The survey data can also be used to support the section having a section journal when we propose the sectional journal to AAA. • The next action is to look over the data and report to the section at the next sectional meeting. • Figure out how to fund the journal. • Create guidelines for new journal

Section II — Policy Statements

This section contains the Section By-Laws and Specified Policies. The Forensic & Investigative Accounting Section is governed by the applicable By-Laws of the parent organization as well. Any conflict between these by-laws and any rules and regulations of the American Accounting Association shall be resolved in favor of the parent organization.

A.FORENSIC INVESTIGATIVE & ACCOUNTING BY-LAWS (As Amended February 2009)

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 membership (for the 2009-2010 and 2010-2011 terms, the President and Vice-President-Academic shall serve on the nomination committee).

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 30. The election shall be conducted electronically via the Internet by the end of May 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.

B. Future Journal

JFIA Mission

The Journal shall publish creative and innovative studies employing research methodologies that logically and clearly

- identify, describe and illuminate important academic forensic accounting, fraud, and litigation services issues;
- tests and improves forensic accounting research skills, tools, and techniques;
- stimulates discussion and experimentation in instructional means, methods, and materials in the field of forensic accounting and research in general;
- exchanges of ideas and findings about developments related to instruction, learning, and curricular issues in forensic accounting and fraud education.

The Editor's duties should include, but are not limited to, the following:

1. Manage the submission, review and acceptance of manuscripts submitted to The Journal.
2. Appoint members to the Review Board.
3. Select ad hoc reviewers as appropriate.
4. Work with the AAA Executive Offices to assure timely publication .
5. Manage transition to the new editor.
6. Submit an annual report to the Executive Committee.

Review Process

Each manuscript submitted to The Journal is subject to the following review procedures:

- The manuscript is screened by the editor for general suitability.
- If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two reviewers.
- In light of the reviewers' recommendations, a decision will be made by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

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Submission Requirements

Manuscripts are expected to be original research that has not been previously published and is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. Manuscripts are to be submitted via

email to the editor as a MS Word file. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

The Journal's manuscript preparation guidelines follow (with modifications) Documentation 1 of The Chicago Manual of Style (14th ed.: University of Chicago Press). Citations to authorities should be presented in accordance with The Bluebook: A Uniform System of Citation (17th ed.: Harvard Law Review Association). Spelling follows Webster's International Dictionary.

1. All manuscripts should be double-spaced, except for indented quotations.
2. Margins settings should provide for at least one inch top, side, and bottom margins.
3. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
4. All pages, including tables, appendices, and references, should be serially numbered.
5. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
6. In non-technical copy use the word percent in the text.
7. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Webster's for correct usage.
8. Equations should be numbered in parentheses flush with the right-hand margin.
9. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both upper and lowercase. Third level headings should be flush left, bold, italic, and both upper and lower case. Fourth level headings should be paragraph indent, bold, and lower case. Format Example.

3. POLICY FOR SELECTION OF THE EDITOR

Editor of the Journal: The Editor is responsible for the administration, publication, and content of the JFIA subject to cost constraints imposed by the Executive Committee. The term of the Editor is three years. The Editor cannot serve successive terms. During the second year of the Editor's term, the Executive Committee selects an Editor-Elect for the following year. The Editor-Elect, during the term as Editor-Elect, performs only those functions assigned by the Editor. In the event that an Editor decides not to complete the three-year term, he or she should inform the President at the earliest possible time in order to allow the Executive Committee to designate an Editor-Elect to serve for the remainder of the Editor's term.

Characteristics of the Editor

The Editor of The Journal should possess the following characteristics:

- Breadth of understanding of the forensic and investigative accounting literature and research methods.

- Understanding of forensic and investigative accounting practice and an appreciation for the practice community.
- Experience with the editorial review process.
- Integrity and open-mindedness.
- Demonstrated organizational skills and effective collaboration with peers.
- An ability to critically analyze research.
- An ability and willingness to communicate effectively with authors, providing constructive feedback about their research.

Selection Process

1. The selection of the Editor should be completed so that the announcement of the new Editor can be made at least six months preceding the Editor's assumption of editorial duties.
2. The Executive Committee should appoint an Editor Nominations Committee two years before the new Editor's assumption of duties. The Committee should be chaired by the Past President of the Executive Committee. The Editor Nominations Committee should represent the broad research constituencies of the Section and should consist of, at most, five members, including the former Editor.
3. The Editor Nominations Committee should publish a call for nominations in appropriate outlets for candidates may be sought using other means, including personal contact by committee members.
4. Members of the Executive Committee and Editor Nominations Committee are not eligible for the Editor position.
5. The Editor Nominations Committee should obtain vitae and references on each candidate, and evaluate the candidates against the criteria stated above.
6. Prior to the Midyear Conference of the FIA Section, the Editor Nominations Committee should submit a list of names, along with the committee's recommendation, for consideration by the Executive Committee.
7. The Executive Committee will select the Editor from the list submitted by the Editor Nominations Committee and negotiate time and service and remuneration terms directly with the new Editor. The standard term of office for the Editor is three years.

F. SECTION AWARDS

1. DEADLINES AND PRESENTATIONS

Solicitations for nominations for the section's awards will be made through a number of mechanisms including the Section's website, email from the Section Presidents, and an announcement in the Section's newsletter. The Section President will be responsible for making these announcements. Selection Committees will notify the President of their recommendations. The Executive Committee will be asked to approve the recommendations

and notify the award winners. The awards will be presented at the annual meeting and an announcement of the award winners will be presented in the Section's newsletter.

AMERICAN ACCOUNTING ASSOCIATION DOCUMENTS

1. BY-LAWS

See: <http://aaahq.org/about/bylaws.htm>

2. POLICIES ON SECTIONS

See XII. Regions, Sections and Groups of the bylaws at <http://aaahq.org/about/bylaws.htm>

3. FUND-RAISING LIMITATION AND APPROVAL PROCESS (*DE MINIMUS* RULE)

See relevant section of AAA Policies and Procedures Manual at
<http://aaahq.org/about/manual/manual09.htm>

4. POLICIES AND PROCEDURES MANUAL

See AAA Policies and Procedures Manual at <http://aaahq.org/about/manual/manindex.htm>

Forensic & Investigative Accounting Section



The Walter E. Heller College of Business Administration offers a Master of Science in Accounting Forensics, which requires seven core courses and three elective courses. To view the program, go to <http://legacy.roosevelt.edu/business/msaf.htm>

“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.”

- Gordon Brown, Former Chancellor of the Exchequer, 10 October, 2006.

“Fraud and falsehood only dread examination. Truth invites it.”

- Thomas Cooper

The opinions of the authors herein are not necessarily those of AAA, Roosevelt University, Louisiana State University, E.J. Ourso College of Business, LSU Accounting Department, the Senior Editor, or the Editors.

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

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Discover why so many of your colleagues find the FIA the place to be.

* “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 _____