

# Faculty-Student Collaborations in Accounting—FASTCA-25

**Wednesday August 6, 2025 ~ 10:15 am–5:30 pm**

## **10:15 am–10:20 am** **FASTCA-25 Welcome**

Marsha Huber, University of Missouri–Kansas City

## **10:20 am–11:45 am** **FASTCA-25: Session I**

*How AI and Audit Analytics Enhance Fraud Detection in Financial Statements*

Arty Walters, Florida Coast University

Arianna Pinello, Florida Coast University

*Cultivating Accountable Virtue: Teaching Virtue Ethics and Measuring Ethical Behavior in Accounting Students*

Stacey Ritter, Santa Clara University

Keith Dinh, Santa Clara University

*What CPA Practitioners and Clients Need to Know to Comply with IRS Rules on Cryptocurrency*

Barbara White, University of West Florida

Austin Delcher, University of West Florida

*New Lease on Life: The Long-Term Financial Effects of ASU 2016-02*

Elizabeth Galeriu, College of the Holy Cross

Karen Teitel, College of the Holy Cross

## **12:00 pm–1:45 pm** **Lunch on Your Own**

## **2:00 pm–3:30 pm** **FASTCA-25 Session II**

*Valuation of Publicly Traded Firms: A Case Study on Business Valuation and Mergers & Acquisitions*

Zach Duray, University of Richmond

Abdullah Kumas, University of Richmond

*Bit-by-Bit: Inside the Collapse of Bitwise Industries*

Julie Persellin, Trinity University

Sunita White, Trinity University

Ari Skolnick-Schur, Trinity University

*Revenue Existence Testing and DataSnipper: Improving Audit Efficiency Without Cutting Corners*

Lorraine Lee, The University of North Carolina at Wilmington

Jennifer Parlier, The University of North Carolina at Wilmington

Mia Keegan, The University of North Carolina at Wilmington

Sydne Shelvey, The University of North Carolina at Wilmington

*GenAI Meets the Bottom Line: Generative Reasoning Models for Cash Flow Projection*

Brian Felleson, Augustana College

Nadezhda Schwartz, Augustana College

## **3:30 pm–4:00 pm** **Coffee Break**

## **FASTCA-25 (continued)**

**4:00 pm–5:30 pm**

### **FASTCA-25 Session III**

*Social Factors, Culture and Occupational Fraud in ABC Rural Bank of Ghana*

Andrew Anabila, The University of Texas Rio Grande Valley-Edinburg

Eric Nsoh, The University of Texas Rio Grande Valley-Edinburg

*Incentivizing Sustainability: The Role of ESG Metrics in Executive Compensation*

Meng Guo, Eastern Connecticut State University

Kent Hu, Drake University

Tatiana Rodrigues, Eastern Connecticut State University

*Unlocking Financial Efficiency: The Substitution Effect of ESG Scores on Credit Ratings and Debt Capital Costs in Taiwan*

Chia-Yu Chiang, National Changhua University of Education

Pei-Hsun Li, National Changhua University of Education

Kuan-Ju Wang, National Changhua University of Education

*The Impact of National Culture on the Adoption of Accounting Methods in the Oil and Gas Industry*

Andrew Anabila, The University of Texas Rio Grande Valley-Edinburg

Eric Nsoh, The University of Texas Rio Grande Valley-Edinburg\

### **Selection Committee Members**

Marsha Huber, University of Missouri–Kansas City

Chenchen Huang, Pennsylvania College of Technology