

# Forensic Accounting Section



**American  
Accounting  
Association**

Forensic Accounting

**2022 Research Conference**

**March 4–5, 2022**

**#AAA2022FAS**

**#AAAbacktogether**

Thank You to Our Sponsors for generously supporting the 2022 FAS Research Conference!

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## Welcome

Welcome to the 13th Annual Forensic Accounting Section Midyear Meeting!

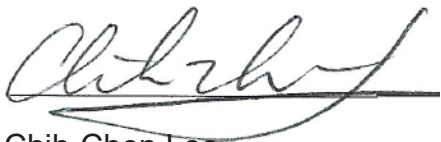
After almost two years of countless online meetings and teaching, most of us crave in-person interactions that we took for granted before the pandemic. The conference planning team and I started our in-person conference planning last summer. As time progress, even though most people are fully vaccinated, we still see some breakthrough infections. Therefore, we started exploring the option of hosting a hybrid conference and were planning to offer the hybrid option until January 2022. With the omicron variant, we reluctantly changed the modality of our midyear conference to virtual.

I want to thank the conference planning team, Kip Holderness, Martin Ndicu, and Carol Yu, for their adaptability and efforts in organizing the conference, our VP-Practice, Brien Jones, for offering suggestions and resources in helping with the hybrid option. In addition, Brien Jones has agreed to host our 2023 FAS midyear conference in Salt Lake City, Utah! At this time, we remain hopeful that the next FAS midyear conference will be in person, and we can give each other a hug or a handshake.

The theme of this year's conference is "Embracing Challenges and Preparing for the Future," and it will feature a keynote speaker from Grant Thornton, several panels, and concurrent sessions. In addition, for the 2022 midyear conference, we partner with ISACA to offer the pre-conference workshop focusing on risks. So hopefully, you will feel well prepared for any future challenges after completing the conference!

Following last year's practice, we offer a \$25 GrubHub e-gift so you can enjoy a nice lunch while attending the virtual conference. We also ship a selection of snacks from Simpalo Snacks to the U.S. conference attendees so you can relax and enjoy some snacks and your favorite homemade adult beverage during the Friday night reception. Hopefully, I can see each of you there.

I hope that you enjoy our 2022 FA section midyear conference!



Chih-Chen Lee

President, FA Section

## Forensic Accounting Section Officers

**President**

Chih-Chen Lee, Northern Illinois University

**Past President**

Richard A. Riley, West Virginia University

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For a complete listing of 2022 Forensic Accounting Leadership, please see  
[aaahq.org/FIA/Key-People/Officers](https://aaahq.org/FIA/Key-People/Officers)

## Reviewers

We wish to thank the following reviewers for their assistance with the conference submissions this year.

Hasem Alshurafat, The Hashemite University  
Annika Bonrath, University Duisburg-Essen  
Salem L. Boumediene, University of Illinois at Springfield  
Donald Larry Crumbley, Texas A&M University–Corpus Christi  
Renee Flasher, The Pennsylvania State University Harrisburg  
Xin Geng, Berry College  
Darin Kip Holderness, West Virginia University  
Jesus Rodolfo Jimenez Andrade, Texas A&M University–San Antonio  
Michael Killey, University of Michigan–Dearborn  
Alexander King, Saint Xavier University  
Kent J. Lachney, Louisiana State University of Alexandria  
Chih-Chen Lee, Northern Illinois University  
Guoyu Lin, Clarkson University  
Matteo Manera, International University of Monaco  
Leisa Lynn Marshall, Southeast Missouri State University  
Masumi Nakashima, Bunkyo Gakuin University  
Martin Ndicu, Northern Illinois University  
Curtis Nicholls, Bucknell University  
Cs Divyesh Patel, Dharmsinh Desai University  
Mohamad Majdi Sahloul, American Accounting Academy  
Kathryn Simms, Virginia Military Institute  
Tian Tian, Florida International University  
Aaron Wilson, Ohio University  
Fang Yang, University of Detroit Mercy  
Shaokun (Carol) Yu, Northern Illinois University  
Chen Zhao, West Texas A&M University

## Speaker Biographies

**Shalyn Houston, Northern Illinois University**

**Social Event**

**Friday, March 4, 2022, 5:00 pm–6:00 pm EST**

Shalyn Houston (SHAY-lin HYOOS-ten) is a dietetic intern and graduate student at Northern Illinois University. She received her bachelor's degree in Nutrition, Dietetics, and Wellness from NIU in 2020 and will be graduating with her master's degree by the end of 2022. After graduation, Shalyn plans to become a Registered Dietitian in the state of Illinois and open her own online private practice to help clients learn to nourish their bodies while still enjoying every bite.

## Speaker Biographies

**Linda Miller, Grant Thornton LLP**

**ESG and Fraud: Considerations for Accounting Professionals**

**Saturday, February 5, 2022, 12:35 pm–1:45 pm**

Linda Miller, a principal in Grant Thornton LLP's advisory services practice, leads the Fraud & Financial Crimes group.

Miller has over 15 years of experience and is a nationally recognized expert in fraud risk management. Prior to joining Grant Thornton, Miller was a senior executive in federal government, including serving as Deputy Executive Director of the Pandemic Response Accountability Committee (PRAC), an oversight body responsible for preventing and detecting fraud, waste, abuse, and mismanagement of \$5 trillion in pandemic relief funds. She also spent 10 years at the Government Accountability Office (GAO).

Her thought leadership includes developing leading practices that guide the federal government and private sector, assisting in drafting antifraud legislation and serving as an expert witness. She led the development of GAO's Framework for Managing Fraud Risks in Federal Programs and helped draft the Fraud Reduction and Data Analytics Act, as well as served on the task force that developed the COSO Fraud Risk Management Guide.

### Experience

Miller has led comprehensive, enterprise level fraud risk assessments and antifraud strategies at a variety of government and private sector organizations, including the Department of Veteran's Affairs, the Department of State, National Institutes of Health, Centers for Medicare and Medicaid Services and Department of Labor. Her corporate clients include banks, asset management firms, and insurers.

Miller has published dozens of articles and spoken at scores of conferences on proactive fraud risk management, including 5 Association of Certified Fraud Examiners (ACFE) Global Fraud Conferences.

She has also advised congressional and White House staffers on legislative and policy action related to fraud prevention and detection. She has extensive experience developing innovative solutions to address a wide range of evolving fraud threats.

### Professional certifications and memberships

Member, Association of Government Accountants (AGA)  
Member, Association of Certified Fraud Examiners (ACFE)  
Member, American Institute of Certified Public Accountants (AICPA)  
U.S. Olympic Team athlete, Sydney 2000

### Education

Master's in Public Policy, May 2005, George Washington University  
Bachelor of Arts, History, May 1994 George Washington University

# AAA Forensic Accounting Research Conference Friday, March 4, 2022

10:00 am–12:00 pm EST

## The ISACA Workshop

*Information Technology - 2.4 CH*

Valerie Nielsen, Longview Leader Corporation

Ramona Ratiu, Zurich Insurance Group and President, ISACA Chicago Chapter

12: 45 pm–1:00 pm EST

## FAS Update

Chih-Chen Lee, Northern Illinois University

1:15 pm–2:15 pm EST

## Concurrent Sessions

### 1.01: Class Materials

*Accounting - 1.2 CH*

Moderator: Curtis Nicholls, Bucknell University

*3 What Approach for Investigating Fraud and Corruption*

Abdullahi Usman Bello, Northumbria University

Discussant: Donald Larry Crumbley, Texas A&M University–Corpus Christi

*In the News—Fraudulent Financial Reporting as Identified by the SEC’s AAERs*

Leisa Lynn Marshall, Southeast Missouri State University

Discussant: Kathryn Simms, Virginia Military Institute

### 1.02: Internal Control and Fraud

*Accounting - 1.2 CH*

Moderator: Mac Festa, University of Wyoming

*Internal Auditing’s Role in Preventing and Detecting Fraud: An Empirical Analysis*

Annika Bonrath, University Duisburg-Essen

Marc Eulerich, University Duisburg-Essen

Discussant: James Mike Braswell, College of Charleston

*An Exploration of Internal Controls and Their Impact on Fraud in Protestant Churches*

Kent J. Lachney, Louisiana State University of Alexandria

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg



## Friday, March 4, 2022 (continued)

1:15 pm–2:15 pm EST

### 1.03: Managing the Risk of Fraud in Times of Uncertainty

*Accounting* - 1.2 CH

Mike Brodsky, Deloitte & Touche LLP and Adjunct Professor of Accounting at Merrimack College

2:30 pm–3:30 pm EST

### Concurrent Sessions

#### 2.01: Social Connectedness and Ethics Enforcement Actions

*Behavioral Ethics* - 1.2 CH

Moderator: Alexander King, Saint Xavier University

*What's Missing? An Examination of Ethics Enforcement Actions*

Renee Flasher, The Pennsylvania State University Harrisburg

Syrena Shirley, George Mason University

Mark J. Myring, Ball State University

Discussant: Kent J. Lachney, Louisiana State University of Alexandria

*Social Connectedness and Prosocial Behavior: How Social Connectedness Influences Whistleblowing Intentions*

Aaron Wilson, Ohio University

Lauren Bailey, Ohio University

Discussant: Xin Geng, Berry College

#### 2.02: ISACA Panel

*Information Technology* - 1.2 CH

Moderator: Martin Ndicu, Northern Illinois University

Panelists: Ramona Ratiu, Zurich Insurance Group and President, ISACA Chicago Chapter

Scott Shiners, RSM US LLP

Laszlo Gonc, ISACA

**Concurrent Sessions**

**3.01: Forensic Accounting Education, Practice and Research**

*Accounting - 1.2 CH*

Moderator: Salem L. Boumediene, University of Illinois at Springfield

*The Alignment Between Forensic Accounting Education and Professional Practice Within Australian Universities*

Hasem Alshurafat, The Hashemite University

Jebreel Mohammad Al-Msiedeem, Tafila Technical University

Abdallah Bader Alzoubi, The Hashemite University

Husam Ananzeh, Irbid National University

Mohannad Obeid Al Shbail, Al al-Bayt University

Mohammed Nayel Abu-Alfoul, Swinburne University of Technology

Discussant: Stacy Ann Mastrolia, Bucknell University

*Managerial Ability and Financial Fraudulent Reporting*

Angie M. Abdel Zaher, The American University in Cairo

Discussant: Michael Killey, University of Michigan–Dearborn

**3.02: Capital Market Reactions to Violations and Settlements**

*Accounting - 1.2 CH*

Moderator: Masumi Nakashima, Bunkyo Gakuin University

*Restitution to the Public Interest or to the Victims? Capital Market Reaction to Negotiated Settlements*

Jesus Rodolfo Jimenez Andrade, Texas A&M University–San Antonio

Sara Kern, Gonzaga University

Discussant: Megan Marie Jones, Xavier University

*Capital Market Penalties and Corporate Violations of the Three Pillars (Operations, Reporting and Compliance) after Coso 2013 Internal Controls-Integrated Framework*

Jesus Rodolfo Jimenez Andrade, Texas A&M University–San Antonio

Discussant: Pinky Rusli, Western Kentucky University

**3.03: Metrix and Indicators of Fraud**

*Accounting - 1.2 CH*

Moderator: Abdullahi Usman Bello, Northumbria University

*Can Coh-Metrix Identify Indicators of Deception in Financial Statement Fraud?*

Fang Yang, University of Detroit Mercy

Jeanne M. David, University of Detroit Mercy

Chun-Chia (Amy) Chang, San Francisco State University

Discussant: Mac Festa, University of Wyoming

## Friday, March 4, 2022 (continued)

3:45 pm–4:45 pm EST

### *The Fraud Matrix*

Mohamad Majdi Sahloul, American Accounting Academy

Laila Morad, American Accounting Academy

Discussant: Erin Burrell Nickell, Stetson University

5:00 pm–6:00 pm EST

### **Social Event**

Speaker: Shalyn Houston, Northern Illinois University

## Saturday, March 5, 2022

10:00 am–10:10 am EST

### **Welcome**

Chih-Chen Lee, Northern Illinois University

10:15 am–11:15 am EST

### **Concurrent Sessions**

#### **4.01: Fraud: Domestic and Abroad**

*Accounting - 1.2 CH*

Moderator: Andrea M. Scheetz, Georgia Southern University

*Does the Tone of the CEO Letter Comply with the Sincerity Principles? Evidence from Japan*

Masumi Nakashima, Bunkyo Gakuin University

Discussant: James Mike Braswell, College of Charleston

*Is the Foreign Corrupt Practices Act Meeting its Goal of Reducing Bribery Crimes of American Businesses Abroad?*

B. Anthony Billings, Wayne State University

Donald Larry Crumbley, Texas A&M University–Corpus Christi

Cedric L. Knott, Wayne State University

Discussant: Larry Joseph Barnes, University of Wisconsin–Platteville

#### **4.02: Firm Life Cycle, Account Receivable and Fraud**

*Accounting - 1.2 CH*

Moderator: C. S. Divyesh Patel, Dharmsinh Desai University

*How Do Individual Investors Assess the Risk of Accounts Receivable Fraud?*

Kathryn Simms, Virginia Military Institute

Dennison Kelly, Virginia Military Institute

Discussant: Kip Holderness, West Virginia University

## Saturday, March 5, 2022 (continued)

10:15 am–11:15 am EST

### *Firm Life Cycle and Fraud*

Chen Zhao, West Texas A&M University  
Trevor Sorensen, West Virginia University  
Richard A. Riley, West Virginia University  
Discussant: Curtis Nicholls, Bucknell University

### **4.03: NACVA Panel: Examining Crosshairs of the COVID-19 Pandemic: Business Valuation, Financial Forensics, Fraud, and the Courts**

*Specialized Knowledge - 1.2 CH*

Moderator: Brien Jones, NACVA

Panelists: Lari B. Masten, MSA, CPA/ABV/CFF, CPVA, CVA, MAFF, ABAR  
Jason Pierce, CPA, CMA, CFM, CVA, MAFF  
Judge Steven I. Platt (Ret.)

11:30 am–12:30 pm EST

### **Concurrent Sessions**

#### **5.01: Teaching Case**

*Accounting - 1.2 CH*

Moderator: Jesus Rodolfo Jimenez Andrade, Texas A&M University–San Antonio

#### *Fitbit...Watch Your Fundamentals*

David Jensen, Bucknell University  
Stacy Ann Mastrolia, Bucknell University  
Curtis Nicholls, Bucknell University  
Discussant: Jeanne M. David, University of Detroit Mercy

#### *Do Stakeholders Really Unearth Early Warning Signals? Dissecting the Financial Statements with Surgical Precision!!*

C. S. Divyesh Patel, Dharmsinh Desai University  
Naresh Patel, Dharmsinh Desai University  
Discussant: Aaron Wilson, Ohio University

#### **5.02: Fraud and Investigation**

*Accounting - 1.2 CH*

Moderator: Leisa Lynn Marshall, Southeast Missouri State University

#### *Investigation of Illegal CWB Severity*

David Paul Weber, Salisbury University/University of Florida  
Discussant: Michael Killey, University of Michigan–Dearborn

## Saturday, March 5, 2022 (continued)

11:30 am–12:30 pm EST

*When Good Deeds are Punished: Green Energy Fraud*

Phebian Lanissa Davis-Culler, Clemson University

Oscar J. Harvin, Sam Houston State University

Ronald J. Daigle, Sam Houston State University

Discussant: Kathryn Simms, Virginia Military Institute

### 5.03: Financial Fraud and Internal Control

*Accounting - 1.2 CH*

Moderator: Mohamad Majdi Sahloul, American Accounting Academy

*Sad Saga of the Financial Fraud of South Carolina's Two Failed Nuclear Power Plants*

Donald Larry Crumbley, Texas A&M University–Corpus Christi

Discussant: William Black, University of North Georgia

*Auditors' CFE Designation and its Impact on Financial Reporting Quality and Internal Control Weaknesses*

Larry Joseph Barnes, University of Wisconsin–Platteville

Discussant: Dana Hollie, The University of Toledo

12:35 pm–1:45 pm EST

### Lunch and Keynote Speake

***ESG and Fraud: Considerations for Accounting Professionals***

*Accounting - 1.0 CH*

Speaker: Linda Miller, Grant Thornton LLP

2:00 pm–3:00 pm EST

### Concurrent Sessions

#### 6.01: Digital Forensic and Fraud Detection

*Accounting - 1.2 CH*

Moderator: Angie M. Abdel Zaher, The American University in Cairo

*Anti-Fraud Playbook and its Impact on Professional Skeptical, Brainstorming and Fraud Detection*

Larry Joseph Barnes, University of Wisconsin–Platteville

Discussant: William Black, University of North Georgia

*An Improved Digital Forensic Framework for Accounting Data Tampering Detection*

Salem L. Boumediene, University of Illinois at Springfield

Salma Boumediene, University El Manar

Discussant: Martin Ndicu, Northern Illinois University

## Saturday, March 5, 2022 (continued)

2:00 pm–3:00 pm EST

### 6.02: Misreporting Choice, Facilitating and Inhibiting Factors

*Accounting - 1.2 CH*

Moderator: Hasem Alshurafat, The Hashemite University

*An Investigation of Misreporting Choice, Team Membership, and Task Similarity on Whistleblowing Decisions*

Xin Geng, Berry College

Alyssa Ong, Pepperdine University

Discussant: Darin Kip Holderness, West Virginia University

*Diffusion of Valuation Standards in the Forensic Accounting Community and in Courts: Facilitating and Inhibiting Factors*

Matteo Manera, International University of Monaco

Gregory Moscato, International University of Monaco

Mariateresa Torchia, International University of Monaco

Discussant: Larry Joseph Barnes, University of Wisconsin–Platteville

### 6.03: Cases in Forensic Accounting

*Accounting - 1.2 CH*

Moderator: Salem L. Boumediene, University of Illinois at Springfield

*Is Robin Hood Real or Just a Fairy Tale?*

Oscar J. Harvin, Sam Houston State University

Discussant: Martin Ndicu, Northern Illinois University

*DrillSpec Holdings, Inc: An Audit Analytics Case Study of Fraud and Financial Distress*

Alexander King, Saint Xavier University

Discussant: Megan Nicole Hiner, Florida Atlantic University

3:15 pm–4:15 pm EST

### Concurrent Sessions

#### 7.01: Union Bargaining Power/Financial Restatement

*Accounting - 1.2 CH*

Moderator: Oscar J. Harvin, Sam Houston State University

*Earnings Management and Union Bargaining Power—A Theoretical Investigation*

Guoyu Lin, Clarkson University

Anna Brown, Clarkson University

Chunhao Xu, The University of Texas Permian Basin

Discussant: James Mike Braswell, College of Charleston

## Saturday, March 5, 2022 (continued)

3:15 pm–4:15 pm EST

*Financial Restatement and Selling, General and Administrative (SGA) Cost Stickiness*

Tian Tian, Florida International University

Discussant: Erin Burrell Nickell, Stetson University

*Managers' Incentives to Manipulate Earnings and Analysts' Forecast Bias*

Anna Brown, Clarkson University

Guoyu Lin, Clarkson University

Aner Zhou, California State University, San Marcos

Discussant: Dana Hollie, The University of Toledo

### 7.02: Whistleblowing

*Behavioral Ethics - 1.2 CH*

Moderator: Fang Yang, University of Detroit Mercy

*Altruistic Justification: Valjean vs. Javert—An Examination of Personal Protective Equipment Fraud and Whistleblowing during the COVID-19 Pandemic*

Andrea M. Scheetz, Georgia Southern University

Melvin Arnaldo Lamboy-Ruiz, Georgia Southern University

Britton B. McKay, Georgia Southern University

Discussant: Chen Zhao, West Texas A & M University

*The Unintended Consequences of Auditors' Materiality Disclosures on Whistleblowing Intentions*

Mac Festa, University of Wyoming

Megan Marie Jones, Xavier University

Darin Kip Holderness, West Virginia University

Richard A Riley, West Virginia University

Discussant: Megan Nicole Hiner, Florida Atlantic University

### 7.03: JFAR Panel: Research on Forensic Accounting in a Digital Environment: A Brainstorming Session

*Accounting - 1.2 CH*

Moderator: Lynda Schwartz, University of Massachusetts Amherst

Panelists: Nirmalee Raddatz, The University of Memphis

Sean Kruskol, Principal, Cornerstone Research



## Attendees

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## Attendees

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## Future AAA Annual Meetings

**July 29–August 3, 2022**

Annual Meeting—San Diego, California

**August 9–14, 2024**

Annual Meeting—Washington, DC

**August 4–9, 2023**

Annual Meeting—Denver (Aurora), Colorado

## Other AAA Meetings

**March 11–12, 2022**

Government and Nonprofit Section Midyear Meeting  
Washington, D.C.

**March 18–20, 2022**

Historians Section Webinar: Learning from Accounting History  
Virtual

**March 31–April 2, 2022**

Ohio Region Meeting  
Columbus, Ohio

**April 28–30, 2022**

Western Region Meeting  
Long Beach, California

**May 12–14, 2022**

Southeast Region Meeting  
Orlando, Florida

**May 23–26, 2022**

Intensive Data and Analytics Summer Workshop  
Orlando, Florida

**June 22–24, 2022**

The Ninth International Conference of the *JJAR*  
Virtual

**September 1–3, 2022**

2nd International Conference of the Journal of Information Systems  
Duisburg, Germany

**September 29–October 1, 2022**

Midwest Region Meeting  
St. Louis, Missouri

**October 13–15, 2022**

Accounting Behavior and Organizations Research Conference  
Phoenix, Arizona

**Friday, March 4, 2022**

**10:00 am–12:00 pm EST**

**The ISACA Workshop**

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**FAS Update**

**1:15 pm–2:15 pm EST**

**1.01: Class Materials**

**1.02: Internal Control and Fraud**

**1.03: Managing the Risk of Fraud in Times of Uncertainty**

**2:30 pm–3:30 pm EST**

**2.01: Social Connectedness and Ethics Enforcement Actions**

**2.02: ISACA Panel**

**3:45 pm–4:45 pm EST**

**3.01: Forensic Accounting Education, Practice and Research**

**3.02: Capital Market Reactions to Violations and Settlements**

**3.03: Metrix and Indicators of Fraud**

**5:00 pm–6:00 pm EST**

**Social Event**

**Saturday, March 5, 2022**

**10:00 am–10:10 am EST**

**Welcome**

**10:15 am–11:15 am EST**

**4.01: Fraud: Domestic and Abroad**

**4.02: Firm Life Cycle, Account Receivable and Fraud**

**4.03: NACVA Panel: Examining Crosshairs of the COVID-19 Pandemic**

**11:30 am–12:30 pm EST**

**5.01: Teaching Case**

**5.02: Fraud and Investigation**

**5.03: Financial Fraud and Internal Control**

**12:35 pm–1:45 pm EST**

**Lunch and Keynote Speaker**

**2:00 pm–3:00 pm EST**

**6.01: Digital Forensic and Fraud Detection**

**6.02: Misreporting Choice, Facilitating and Inhibiting Factors**

**6.03: Cases in Forensic Accounting**

**3:15 pm–4:15 pm EST**

**7.01: Union Bargaining Power/Financial Restatement**

**7.02: Whistleblowing**

**7.03: JFAR Panel: Research on Forensic Accounting in a Digital Environment: A Brainstorming Session**