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<td>President</td>
<td>Chih-Chen Lee</td>
<td>Northern Illinois University</td>
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<td>Vice President-Academic</td>
<td>Debra Sinclair</td>
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<td>2023 Midyear Meeting Program Co-Chair</td>
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<td>2023 Midyear Meeting Paper Co-Chair</td>
<td>Alyssa Ong</td>
<td>Pepperdine University</td>
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For a complete listing of 2023 Forensic Accounting Leadership, please see [aaahq.org/FIA/Key-People/Officers](http://aaahq.org/FIA/Key-People/Officers)
We wish to thank the following reviewers for their assistance with the conference submissions this year.

Subash Adhikari, Southeastern Louisiana University
Ruwan K. Adikaram, University of Minnesota, Duluth
Christiana AntwiObimpeh, The University of Texas at San Antonio
Erica Berry, University of San Diego
Bill Black, University of North Georgia
Annika Bonrath, University Duisburg-Essen
Salem L. Boumediene, University of Illinois at Springfield
Richard G. Brody, The University of New Mexico
Christine Cheng, The University of Mississippi
Claire Costin, University of Portland
Donald Larry Crumbley, Texas A&M University–Corpus Christi
Nicole Donahoo, University of Illinois at Urbana-Champaign
Adam Du Pon, Georgia Southern University
Cindy Durtschi, DePaul University
Wilson Dushi, Radford University
Yoshihito Enomoto, Bunkyo Gakuin University
Elizabeth Felski, SUNY, Geneseo
Renee Flasher, The Pennsylvania State University Harrisburg
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Jodi Lynn Gissel McDowell, University of Wisconsin–Whitewater
Anuradha Charlot Goel Ghai, Wilkes University
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Jesus R. Jimenez Andrade, Texas A&M University–San Antonio
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Masumi Nakashima, Bunkyo Gakuin University
Eric Negangard, University of Virginia
Alyssa Ong, Pepperdine University
Marie Rice, Siena College
Vijay Sampath, Fairleigh Dickinson University
Andrea Scheetz, Georgia Southern University
Kathryn Simms, Radford University
Karolina Söderlund, Hanken School of Economics
Janet Lynn Souza, Saint Joseph’s University
Forensic Accounting Research Conference
Friday, March 3, 2023

8:30 am–4:00 pm

Registration
Tabletop Exhibit: AICPA-CIMA
Ballroom Atrium

9:30 am–11:30 am

Workshop: A Beginner’s Guide to R for Accounting & Auditing
Ft. Douglas

Accounting - 2.4 CH

Presenter: Kurt S. Schulzke, University of North Georgia

11:45 am–1:15 pm

Lunch and Speaker
Amphitheater

Accounting - 1.0 CH

Forensic Accounting & Fraud Examination Skills—A View from a Practitioner
Speaker: Vic Hartman, JD, CPA, CFE, a former FBI Special Agent and author of
"The Honest Truth About Fraud: A Retired FBI Agent Tells All"

1:30 pm–3:00 pm

Concurrent Sessions

1.01: Completed Research—Peer Pressure and Bias
Amphitheater

Behavioral Ethics - 1.8 CH

Moderator: Marie Rice, Siena College

The Interaction of Peer Influence and Affect on Budgetary Slack
Xin Geng, Berry College
Alyssa Ong, Pepperdine University
Scott Fleming, West Virginia University Institute of Technology
Discussant: Michael Favere-Marchesi, Simon Fraser University
Confronting Bias in Whistleblowing: How Race, Gender, and Marital Status Intersect in the Reporting of Unethical Conduct
Andrea Scheetz, Georgia Southern University
Ruwan K. Adikaram, University of Minnesota, Duluth
Alyssa Ong, Pepperdine University
Discussant: Claire Costin, University of Portland

The Effect of Bias on Employee Suspicions of Co-Worker Guilt and Likelihood of Peer Reporting
Claire Costin, University of Portland
Stephani A. Mason, DePaul University
Jason Rinaldo, Texas Tech University
Discussant: Xin Geng, Berry College

1.02: Classroom Teaching Ideas and Materials
Ft. Douglas

Accounting - 1.8 CH

Moderator: Paul Ordyna, University of South Dakota

Learning from History—FTX Was Not Unique
Bill Black, University of North Georgia

One Stone, Two Birds: Incorporating the Publication Process into the Classroom
Richard G. Brody, The University of New Mexico

Teaching Newly Issued Revenue Recognition Guidance Using Accounting Restatement at a Public Company
Vijay Sampath, Fairleigh Dickinson University
Jamal Ahmad, John Jay College of Criminal Justice
Calvester C. Legister, John Jay College of Criminal Justice

1.03: Fraud Examiner Practitioner Panel
Connor

Specialized Knowledge - 1.8 CH

Moderator: Renee Flasher, The Pennsylvania State University Harrisburg

Panelist: Panelists: James Wood, CPA/CFF, CFE
Heather Denison, CPA, CFE

3:00 pm–3:15 pm

Break
Ballroom Atrium
Concurrent Sessions

2.01: Completed Research—Financial Reporting Fraud
Connor

Specialized Knowledge - 1.8 CH

Moderator: Leah Elena Muriel, Oklahoma State University

*Financial Fraud, Hispanics, and Transgenerational Bonds*
Jesus R. Jimenez Andrade, Texas A&M University–San Antonio
Discussant: Christiana AntwiObimpeh, The University of Texas at San Antonio

*Free or Paid Content in Moderating Media Coverage and Reputational Market Value Penalties After (FCPA) Corporate Wrongdoings*
Jesus R. Jimenez Andrade, Texas A&M University–San Antonio
Discussant: Brady Haering, The University of Oklahoma

2.02: Fraud Risk Assessments in Practice
Amphitheater

Specialized Knowledge - 1.8 CH

Speaker: Michael Brodsky, Deloitte

2.03: Teaching Cases—Fraud Detection
Ft. Douglas

Specialized Knowledge - 1.8 CH

Moderator: Elizabeth Felski, SUNY, Geneseo

*Finding Fraud: A Hands-On Fraud Creation and Detection Case*
Elizabeth Felski, SUNY, Geneseo

*Trouble at Tindy: A Fraud Simulation*
Cindy Durtschi, DePaul University
Tina Carpenter, University of Georgia

*A Teaching Case Applying Benford’s Law to Detect Credit Card Fraud Using Microsoft Excel*
Alan He, Carrol University
Chih-Chen Lee, Northern Illinois University
Wei-Cheng Milton Shen, The University of Alabama in Huntsville

Reception
NACVA Headquarters
1218 East 7800 South, Suite 301
Sandy, UT 84094
Saturday, March 4, 2023

7:00 am–1:30 pm

Registration
Tabletop Exhibit: AICPA-CIMA
Ballroom Atrium

7:30 am–8:30 am

Breakfast and Practitioner-Centric Resources for the Accounting Academic Community: Complimentary One-Year Academician Membership with NACVA|GACVA
Amphitheater
Speaker: Brien Jones, NACVA

8:30 am–10:00 am

Concurrent Sessions

3.01: Completed Research—Audit and ESG Fraud
Amphitheater

Auditing - 1.8 CH
Moderator: Donald Larry Crumbley, Texas A&M University—Corpus Christi

ESG Fraud: Analyzing SEC Enforcement Actions in the ESG Space
Subash Adhikari, Southeastern Louisiana University
Louis P. Le Guyader, Southeastern Louisiana University
Discussant: Anuradha Charlot Goel Ghai, Wilkes University

Do High Quality Audits Mitigate Auditees’ Reliance on Trade Credit Financing?
Mohammad Hendijani Zadeh, St. Mary’s University
Discussant: Leah Elena Muriel, Oklahoma State University

Effects of CFO Narcissism on Internal Auditor Risk Assessment
Anuradha Charlot Goel Ghai, Wilkes University
Discussant: Subash Adhikari, Southeastern Louisiana University

3.02: Research in Progress—Archival
Ft. Douglas

Accounting - 1.8 CH
Moderator: Jesus R. Jimenez Andrade, Texas A&M University—San Antonio

AAER Research Proposal
Annika Bonrath, University of Duisburg-Essen
Marc Eulerich, University of Duisburg-Essen
<table>
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<tr>
<th>Time</th>
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| 8:30 am–10:00 am | *Over a Decade of Criminal Prosecutions from Auditor Referrals—One State’s Story*  
Renee Flasher, The Pennsylvania State University Harrisburg  
Christine Cheng, The University of Mississippi  
Michelle Lau, Brock University  

*Patterns in Foreign Corrupt Practices Act Violations and Enforcement.*  
Adam Du Pon, Georgia Southern University  
Andrea Scheetz, Georgia Southern University  
Zhenyu Zhang, Virginia Polytechnic Institute and State University  

*The Bankruptcy of FTX: A Call to Change the Related-Party Disclosure and Auditing Rules*  
Yiwen Li, Radford University  
Kathryn Simms, Radford University  
Vilson Dushi, Radford University  

3.03: JFAR Editorial Panel  
Connor  

*Accounting - 1.8 CH*  
Moderator: Zabihollah Rezaee, The University of Memphis  
Panelists: James A. DiGabriele, Montclair State University  
Brien K. Jones, National/Global Association of Certified Valuators and Analysts  
Andi McNeal, ACFE  
Richard A. Riley, West Virginia University  

| 10:00 am–10:15 am | Break  
Ballroom Atrium  

| 10:15 am–11:45 am | Concurrent Sessions  
4.01: Completed Research—Organizations and Fraud  
Amphitheater  

*Specialized Knowledge - 1.8 CH*  
Moderator: Salem L. Boumediene, University of Illinois at Springfield  

*Is Fraud Normal? The Impact of Informal Norms on Asset Diversion at Nonprofit Organizations*  
Eric Negangard, University of Virginia  
Andrea Roberts, University of Virginia  
Jennifer Winchel, University of Virginia  
Discussant: Adam Du Pon, Georgia Southern University |
10:15 am–11:45 am

The Existence and Impact of Resume Fraud among Nigerian Government Officials
Richard G. Brody, The University of New Mexico
Kehinde Ogunade, The University of Memphis
Ryan Knight, The University of New Mexico
  Discussant: Eric Negangard, University of Virginia

Did Anadarko “Cook Their Books” Before Their Sale to Occidental?
Donald Larry Crumbley, Texas A&M University–Corpus Christi
  Discussant: Kehinde Ogunade, The University of Memphis

4.02: AICPA Panel
Connor

Accounting - 1.8 CH

Moderator: Jan Taylor-Morris, AICPA-CIMA

Panelists: Patricia A Johnson, Southern New Hampshire University
Sharon L. Levin, University of Maryland Global Campus

4.03: Research in Progress—Experimental
Ft. Douglas

Accounting - 1.8 CH

Moderator: Megan Hiner, Florida Atlantic University

Preventing Abusive Supervision
Vilson Dushi, Radford University
Yiwen Li, Radford University
Kathryn Simms, Radford University

The Effect of the Dark Triad on Organizational Fraud
Elizabeth Felski, SUNY, Geneseo
Shae Antonicelli, SUNY, Geneseo

The Effects of Mindfulness on Auditors’ Ability to Identify Fraud Risk Factors
Marie Rice, Siena College

What Makes Investors Susceptible to Financial Statement Fraud? An Examination of
Depressive Realism and Unrealistic Optimism
Kathryn Simms, Radford University
Yiwen Li, Radford University
Vilson Dushi, Radford University
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<td>12:00 pm–1:30 pm</td>
<td>Lunch and Speaker &lt;br&gt;Amphitheater &lt;br&gt;&lt;br&gt; <em>Accounting - 1.0 CH</em> &lt;br&gt;&lt;br&gt; <strong>Improving Valuation Transparency and Accuracy with Bayesian Networks</strong>&lt;br&gt;Speaker: Kurt S. Schulzke, University of North Georgia</td>
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<td>1:45 pm–3:00 pm</td>
<td>Concurrent Sessions &lt;br&gt;&lt;br&gt; <strong>5.01: Teaching Cases—Financial Reporting Fraud</strong> &lt;br&gt;Amphitheater &lt;br&gt;&lt;br&gt; <em>Specialized Knowledge - 1.5 CH</em> &lt;br&gt;&lt;br&gt; Moderator: Andrea Scheetz, Georgia Southern University &lt;br&gt;&lt;br&gt; <em>Case Smith—Bankruptcy, Asset Valuation and Transactions with Related Parties</em>&lt;br&gt;Benita M. Gullkvist, University of Vaasa&lt;br&gt;Karolina Söderlund, Hanken School of Economics &lt;br&gt;&lt;br&gt; <em>Fancy Fliers: Understanding Financial Reporting Pressure</em>&lt;br&gt;Jodi Lynn Gissel McDowell, University of Wisconsin–Whitewater&lt;br&gt;Andrea Scheetz, Georgia Southern University &lt;br&gt;&lt;br&gt; <em>A COVID Related Fraud at Applied Biosciences Corp.: What Are the Lessons?</em>&lt;br&gt;Paul Edward Ordyna, University of South Dakota&lt;br&gt;Scott C. Jackson, The University of South Dakota&lt;br&gt;Srinivasan Ragothaman, The University of South Dakota &lt;br&gt;&lt;br&gt; <strong>5.02: Research In-Progress—Qualitative</strong>&lt;br&gt;Ft. Douglas &lt;br&gt;&lt;br&gt; <em>Accounting - 1.5 CH</em> &lt;br&gt;&lt;br&gt; Moderator: Madeline Domino, University of South Florida &lt;br&gt;&lt;br&gt; <em>A Conceptual Framework of Merger and Acquisition Activity, Accounting Fraud and ESG Measures</em>&lt;br&gt;Madeline Domino, University of South Florida&lt;br&gt;Carmelita Troy, Andrews University &lt;br&gt;&lt;br&gt; <em>Best Practices for Implementing the Justice for Fraud Victims Project</em>&lt;br&gt;Marie Rice, Siena College&lt;br&gt;David Glodstein, SUNY College at Old Westbury &lt;br&gt;&lt;br&gt; <em>Forensic Accountants and Expert Witness Work: Balancing Professional and Commercial Logics</em>&lt;br&gt;Nicole Donahoo, University of Illinois at Urbana-Champaign</td>
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Perceptions of the Fraud Triangle: A Proposed Qualitative Study of Independent and Internal Auditors
Vilson Dushi, Radford University
Kathryn Simms, Radford University
Yiwen Li, Radford University

5.03: Research In-Progress—Analytical
Connor

Accounting - 1.5 CH

Moderator: Cindy Durtschi, DePaul University

Analysis of Digital Forensic Deficiencies Using Systems Thinking Approach
Salem L. Boumediene, University of Illinois at Springfield
Salma Boumediene, Naval Postgraduate School

Who is Interested in Forensic Accounting?
Laura Hatch, The University of Tennessee at Martin
Cindy Durtschi, DePaul University

Open for Funny Business: Does Economic Freedom Lead to More Fraud?
Brady Haering, The University of Oklahoma
Kevan Jensen, The University of Oklahoma
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<tr>
<th>Attendees</th>
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<tr>
<td>Subash Adhikari</td>
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<tr>
<td>Debra Sinclair</td>
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<td>Jan Taylor</td>
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</tbody>
</table>
Future AAA Annual Meetings

August 5–9, 2023
Annual Meeting—Denver, Colorado

August 9–14, 2024
Annual Meeting—Washington, DC

Other AAA Meetings

March 8–11, 2023
Southwest Region Meeting
Houston, Texas

March 10–11, 2023
Government and Nonprofit Section Midyear Meeting
Denver, Colorado

June 1–3, 2023
Spark Meeting of the Regions
Virtual

June 5–8, 2023
Intensive Data and Analytics Summer Workshop
Orlando, Florida

June 22–24, 2023
Tenth International Conference of the JIAR
Norwich, England, UK
<table>
<thead>
<tr>
<th>Time</th>
<th>Location</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:30 am–4:00 pm</td>
<td>Ballroom Atrium</td>
<td>Tabletop Exhibit: AICPA-CIMA</td>
</tr>
<tr>
<td>11:45 pm–1:15 pm</td>
<td>Amphitheater</td>
<td>Lunch and Speaker—Forensic Accounting &amp; Fraud Examination Skills—A View from a Practitioner</td>
</tr>
<tr>
<td>1:30 pm–3:00 pm</td>
<td>Amphitheater</td>
<td>1.01: Completed Research—Peer Pressure and Bias</td>
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<tr>
<td></td>
<td>Ft. Douglas</td>
<td>1.02: Classroom Teaching Ideas and Materials</td>
</tr>
<tr>
<td></td>
<td>Connor</td>
<td>1.03: Fraud Examiner Practitioner Panel</td>
</tr>
<tr>
<td>3:00 pm–3:15 pm</td>
<td>Ballroom Atrium</td>
<td>Break</td>
</tr>
<tr>
<td>3:15 pm–4:45 pm</td>
<td>Connor</td>
<td>2.01: Completed Research—Financial Reporting Fraud</td>
</tr>
<tr>
<td></td>
<td>Amphitheater</td>
<td>2.02: Fraud Risk Assessments in Practice</td>
</tr>
<tr>
<td></td>
<td>Ft. Douglas</td>
<td>2.03: Teaching Cases—Fraud Detection</td>
</tr>
<tr>
<td>5:45 pm–7:15 pm</td>
<td>NACVA Headquarters</td>
<td>Reception</td>
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<tr>
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<td>1218 East 7800 South, Suite 301 Sandy, UT 84094</td>
</tr>
<tr>
<td>7:30 am–1:30 pm</td>
<td>Ballroom Atrium</td>
<td>Tabletop Exhibit: AICPA-CIMA</td>
</tr>
<tr>
<td>7:30 am–8:30 am</td>
<td>Amphitheater</td>
<td>Breakfast and Practitioner-Centric Resources for the Accounting Academic Community: Complimentary One-Year Academician Membership with NACVA</td>
</tr>
<tr>
<td>8:30 am–10:00 am</td>
<td>Amphitheater</td>
<td>3.01: Completed Research—Audit and ESG Fraud</td>
</tr>
<tr>
<td></td>
<td>Ft. Douglas</td>
<td>3.02: Research in Progress—Archival</td>
</tr>
<tr>
<td></td>
<td>Connor</td>
<td>3.03: JFAR Editorial Panel</td>
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<tr>
<td>10:00 am–10:15 am</td>
<td>Ballroom Atrium</td>
<td>Break</td>
</tr>
<tr>
<td>10:15 am–11:45 am</td>
<td>Amphitheater</td>
<td>4.01: Completed Research—Organizations and Fraud</td>
</tr>
<tr>
<td></td>
<td>Connor</td>
<td>4.02: AICPA Panel</td>
</tr>
<tr>
<td></td>
<td>Ft. Douglas</td>
<td>4.03: Research in Progress—Experimental</td>
</tr>
<tr>
<td>12:00 pm–1:30 pm</td>
<td>Amphitheater</td>
<td>Lunch and Speaker—Improving Valuation Transparency and Accuracy with Bayesian Networks</td>
</tr>
<tr>
<td>1:45 pm–3:00 pm</td>
<td>Amphitheater</td>
<td>5.01: Teaching Cases—Financial Reporting Fraud</td>
</tr>
<tr>
<td></td>
<td>Ft. Douglas</td>
<td>5.02: Research In-Progress—Qualitative</td>
</tr>
<tr>
<td></td>
<td>Connor</td>
<td>5.03: Research In-Progress—Analytical</td>
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</tbody>
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