

The Forensic Accounting Section

The Forensic Accounting Educator

Spring 2018

Editor: D. Larry Crumbley

Louisiana State University

Volume 10, Number 2.

A MESSAGE FROM THE PRESIDENT

Greetings, FA Section Members!

I hope you all are doing well this summer and enjoying the successful completion of another academic year. The Section is keeping busy, especially with the upcoming AAA Annual Meeting, which is right around the corner. Before discussing the Annual Meeting, it is good first to reflect on our accomplishments at our Section's recent Midyear Research Conference.

The Conference was held at the Wyndham Dallas Suites-Park Central in Dallas, TX on March 2-3. With 90 attendees, it was one of the largest and most successful Section meetings to date. I would like to profusely thank Program Chair Chih-Chen Lee and Paper Chair Meghann Cefaratti for working tirelessly on putting together an exceptional conference.

Some highlights include:

- An excellent Preconference Workshop with 29 attendees by Professors Cindy Durtschi and David Wang on using Tableau for audit analytics
- AAA President-Elect Marc Rubin's presentation on *Pathways to a Sustainable Future*
- Grant Thornton Managing Director Terry Orr and SEC Director Shamoil Shipchandler providing insight on current SEC priorities
- Protiviti Director Kall Loper discussing computer forensics, electronic discovery and incident response through case studies



Inside This Issue

A Message from the President.....	1
Manuscript and Fraud Detection Stories	3
Call for Short Papers	4
Executive Meeting Minutes	5
Statement of Operations	8
Annual Meeting Sponsors	10
2018 Annual Meeting	11
Newly Elected Officers	15
Membership Application	16

- Grant Thornton Managing Director Steven McNew's presentation on cybersecurity incident response
- Research presentations on such varied topics as cryptocurrencies and blockchain, behavioral cues to fraud, the fraud triangle and fraud diamond, and cultural aspects that may impact the overall environment in which forensic accounting and fraud occur
- Teaching cases on such varied topics as how to incorporate data analytics in the classroom and cases where students are led through document analysis to catch fraud

The Conference not only provided an opportunity for authors to receive constructive feedback on their work, but as always was a great opportunity to meet, network, and get to know members of the Section.

Next year's Conference will be held March 1-2 in St. Louis, MO at The Westin St. Louis, which is located in the historic Cupples Station District, near Ballpark Village, the Cardinals' Busch Stadium and the Gateway Arch. As always, a talented, focused, and diligent team is working on the Conference. Meghann Cefaratti is the Program Chair and Kip Holderness is the Paper Chair. Education Committee Chair Cindy Greenman is assisting with the Preconference Workshop. Please put the Conference on your calendar and encourage others to attend.

The AAA Annual Meeting is August 3-8 at the Gaylord National Resort in National Harbor, MD. On Sunday morning from 8am-12pm, August 5, the Section again will host a Forensic Accounting Boot Camp. The Boot Camp (Workshop #22) is entitled "Hands-On Forensic Analytics Using R and Excel on Real-World Data" and is being presented by Professor Mark Nigrini. Please consider attending the Boot Camp, as it helps directly support the operations of the Section.

Just as the Section always has a Boot Camp on Sunday at the Annual Meeting, the Social Networking Opportunities for Research and Teaching (SNORT) will be held on Tuesday, August 7 from 4-5:30pm (concurrent session 6.29). This year's SNORT is being held at The Brass Tap, which is located at 164 Fleet Street, just one-tenth of a mile from the Gaylord National Resort. ***One free drink ticket will be provided to all those attending.*** Please bring colleagues to this event and get them to join our Section. Forensic Accounting touches upon every area of accounting, so others who are not currently members should certainly find common ground and join us in the Section.

In addition to the Boot Camp and SNORT, we will also have as always, our Section breakfast and business meeting on Wednesday morning 7-8:15am. You will need a breakfast ticket (\$35), which is a fraction of the amount charged for the breakfast.

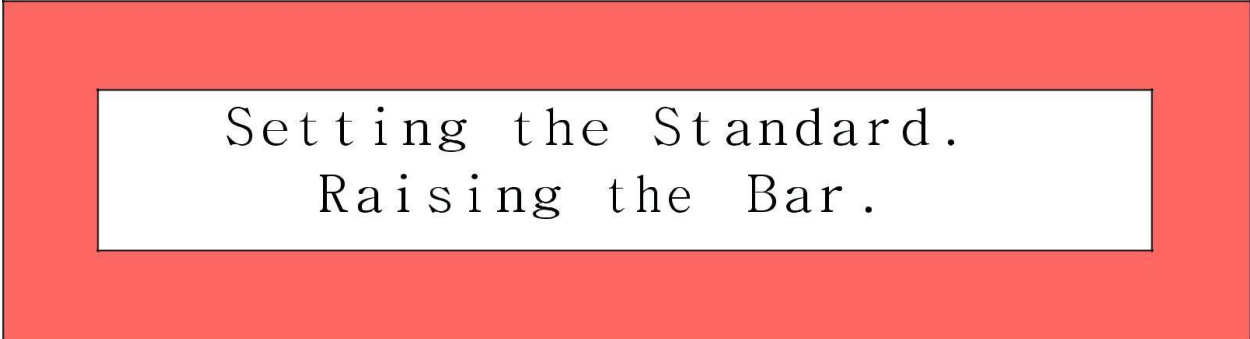
In addition to the Boot Camp, SNORT and breakfast, there will be seven Forensic Accounting Section concurrent sessions at the Annual Meeting, consisting of 10 paper presentations and three panels. Details of these are included in this newsletter. Please add them to your schedule.

As I close this letter, I want to thank you for your support of our Section. I particularly thank those who have given so generously of their time and talents to serve in so many ways. I am not only grateful for such great service, but the friendly attitude, enthusiasm, and spirit in which offered.

Please be on the lookout for emails for volunteer opportunities, as well as a survey of topics of interest for next year's Preconference Workshop at the Midyear Research Conference and/or Boot Camp at the AAA Annual Meeting. Please let the Section know how it can serve you through these events.

Cheers!

Ronny Daigle
President



Setting the Standard.
Raising the Bar.

Manuscripts and Fraud Detection Stories

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

The Forensic Accounting Educator D.
Larry Crumbley, editor
Louisiana State University
2836 Business Education Complex Baton
Rouge, LA 70803
979.696.1245
dcrumbl@lsu.edu

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.

Minutes for the FA Officers' Meeting

American Accounting Association

Forensic Accounting Section

American Accounting Association

Forensic Accounting Section

Executive Committee Meeting

Mid-Year Meeting

Dallas, Texas

March 3, 2018

Executive Committee (3:15-4:30pm)

Present:

Officers

Ronny Daigle – President
Les Heitger – Past-President
Cindy Durtschi – Council Rep
Dick Riley – VP Academic
Pat Johnson – Secretary

Guest:

Cindy Greenman – Chair, Education Committee

Excused:

Kristy Chernick - VP Practice
Chih-Chen Lee - Treasurer

Ronny Daigle called the meeting to order at 3:15 pm.

- Attendance figures for the Midyear Conference were shared. 90 people attended, with 86 pre-registered. 29 people signed up for the preconference workshop. It was good to have a theme for the conference – cybersecurity for 2018. The morning and lunch sessions on Saturday were particularly good. It was a great conference with no complaints noted. The number of first time attendees was up, as well.
- Chih-Chen Lee was this year's program chair, while Meghann Cefaratti was the paper chair. Meghann has agreed to be the program chair for next year's Midyear Meeting in St. Louis. Suggestions for paper chair were discussed. Ronny will check with Meghann to see if she has any suggestions for the paper chair. St. Louis should be a good draw since it is within driving distance from many colleges and universities.
- Veronica Paz is the Section coordinator for the 2018 Annual Meeting and Michelle McGowan is assistant coordinator. 13 papers and 5 panels were submitted. 10 papers and 3 panels were accepted. The Section has a total of 7 sessions plus the SNORT.

- Pat Johnson will handle finding a location for the SNORT at National Harbor.
 - Cindy Greenman will coordinate the boot camp. The boot camp will be hands-on with materials to take away that can be used in courses. Speaker suggestions are Mark Nigrini focusing on data analytics with R and Excel for a half day and John Haass presenting a hands-on workshop on cybersecurity. An Internet connection will be needed for the cybersecurity workshop. Erica Zakarias is no longer at AAA. Shauna Bigelow is our new contact. She spoke to Ronny about the deadline for the boot camp information. She would like it Tuesday, March 6th. The HANDS-ON nature of the workshops should be emphasized in the title. To promote the boot camp, permission to send an email advertising the boot camps to members of other sections or regions should be requested. With the topics chosen, a good crowd is anticipated.
 - The cost of breakfast is not known yet. Last year the cost was \$55. The section should consider charging \$35 for this year.
 - The booklet for the Annual Meeting will be available online. A few copies will be printed to put at the tables during the breakfast meeting.
- Ronny discussed the Bylaws and Operations Manual revisions. He is waiting to hear back from AAA on the bylaws draft that was submitted. Lori Fuller is chair of this committee. Once we hear back, she will look at the old bylaws and move appropriate portions into the operations manual not covered in the new bylaws. It was noted as a reminder that bylaws should change almost never, while operations manual change occasionally. Lori should listen in to the upcoming Section Leaders Webinar about the current status of the new bylaws process.
 - Charlie Bailey will be stepping down as editor of the Journal of Forensic Accounting Research after another year. We should begin to identify a new editor. The starting point for selecting the next editor will be the publications committee which is chaired by Chi-Chen. The publications committee will put out a call for nominations. The committee will screen the submissions and invites some nominees to submit their packet. As past-president, Les Heitger will oversee this process.
 - Because some nominees may be current members of the publications committee, membership should be reviewed, current members asked if they want to continue and recusals made by those who seek to become the next editor. Jim DiGabriele has asked to be added to the committee. Chih-Chen will be contacted about his desire to serve on the committee. Potential new members will also be identified.
 - The executive committee discussed the benefits of making JFAR available to all AAA members. This would give JFAR more exposure and encourage an increase in quality submissions. A motion to make JFAR available to all AAA members was made, seconded and approved. Ronny will follow up with AAA to make JFAR immediately available to the AAA membership. Dick Riley suggested that the section consider synthesis/thought pieces for inclusion in JFAR. These would basically be literature reviews that have gone through the review and editorial process. The Auditing Section has done something similar. The Section would send out a call and help with forming teams to work on the projects. All normal quality controls would be followed. Dick will develop the idea further and discuss with others including Charlie Bailey.
 - Section membership is down. This is consistent with the majority of other sections. Diversity and Accounting Historians are the only two sections with an increase in the number of members. Schools are not covering dues to the extent that was done in the past. The section finances should be stable for the time being – breakfast costs are known, no unusual costs are anticipated. JFAR is generating

minimal revenues from submission fees. It was asked how much of JFAR's costs from last year are from start-up or will be recurring costs. This matter should be investigated.

- Sponsorships are getting harder to obtain. Chih-Chen will follow up with Ernst & Young to see if they will be a sponsor for the Annual Meeting. Potential sponsors will continue to be identified.
- The nominating committee will need to identify candidates for Vice-President of Practice, Secretary and Treasurer. As past-president, Cindy Durtschi is chair of the committee.

The meeting was adjourned at 4:35 pm.

Respectfully submitted,

Patricia Johnson, Secretary

**AMERICAN ACCOUNTING ASSOCIATION
FORENSIC ACCOUNTING SECTION
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING FEBRUARY 28, 2018**

Account Category	FYTD 18 2/28/2018 Actual	FYTD 17 2/28/2017 Actual	YTD Change	% Change	FYE 2017 5/31/2017 Actual
Revenues					
<u>Dues</u>					
Full Member Dues	7,379	7,554	(175)	-2%	10,212
Assoc. Member Dues	327	333	(6)	-2%	477
Advertising	0	0	0	0%	0
Placements	0	0	0	0%	0
Total Dues Income	<u>7,706</u>	<u>7,887</u>	<u>(181)</u>	<u>-2%</u>	<u>10,689</u>
<u>Journals</u>					
Subscriptions	0	0	0	0%	0
Subscription Discounts	0	0	0	0%	0
Submission Fees	750	600	150	25%	825
Hard-copy Income	0	0	0	0%	0
Sale of Publications	0	0	0	0%	0
Royalties	0	0	0	0%	0
Total Journals Income	<u>750</u>	<u>600</u>	<u>150</u>	<u>25%</u>	<u>825</u>
<u>Meetings</u>					
Registration Fees - Midyear Mtg	0	16,450	(16,450)	-100%	17,605
Registration Fees - Annual Mtg	1,950	3,290	(1,340)	-41%	3,290
Registration Fees - Boot Camp	0	0	0	0%	0
Contributions	0	3,000	(3,000)	-100%	3,000
Submission Fees - Midyear Mtg	0	0	0	0%	0
Sponsorship	0	0	0	0%	0
Exhibitor Fees	0	0	0	0%	0
Hotel Commissions	0	0	0	0%	0
Total Meetings Income	<u>1,950</u>	<u>22,740</u>	<u>(20,790)</u>	<u>-91%</u>	<u>23,895</u>
<u>Other</u>					
Interest Income	0	0	0	0%	0
Total Revenue	<u>10,406</u>	<u>31,227</u>	<u>(20,821)</u>	<u>-67%</u>	<u>35,409</u>
Expenses					
<u>Journals</u>					
Production Support (Charge Per Page)	4,070	5,994	1,924	32%	5,994
Prof. Fees-Editorial	0	0	0	0%	0
Prof. Fees-Misc.	0	0	0	0%	0
Prof. Fees-Secr.	0	0	0	0%	0
Prof. Fees-IT/Web	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Copying	0	0	0	0%	0
Printing	0	0	0	0%	0
Misc.	0	0	0	0%	0
Placement Expense	0	0	0	0%	0
Postage	0	0	0	0%	0
Total Journal Expense	<u>4,070</u>	<u>5,994</u>	<u>1,924</u>	<u>32%</u>	<u>5,994</u>
<u>Annual Meeting</u>					
Printing	0	0	0	0%	0
Hotel-Rooms/Food/Bev	3,575	7,319	3,744	51%	7,319
Hotel-Audio Visuals	0	310	310	100%	310
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Meeting Coordinator	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Bank Fees	126	0	(126)	0%	0
Travel	0	0	0	0%	0
Postage	11	0	(11)	0%	0
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Supplies	0	0	0	0%	0
Total Annual Meeting Expenses	<u>3,712</u>	<u>7,629</u>	<u>3,917</u>	<u>51%</u>	<u>7,629</u>

**AMERICAN ACCOUNTING ASSOCIATION
FORENSIC ACCOUNTING SECTION
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING FEBRUARY 28, 2018**

Account Category	FYTD 18 2/28/2018 Actual	FYTD 17 2/28/2017 Actual	YTD Change	% Change	FYE 2017 5/31/2017 Actual
Midyear Meeting					
Printing	0	577	577	100%	577
Copying	0	0	0	0%	0
AAA Staff Support	0	0	0	0%	0
Hotel-Rooms/Food/Bev	0	20,989	20,989	100%	20,989
Hotel-Audio Visuals	0	11,874	11,874	100%	11,874
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Meeting Coordinator	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Bank Fees	0	622	622	100%	660
Travel	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Postage	0	0	0	0%	279
Misc.	0	0	0	0%	0
Supplies	0	0	0	0%	0
Total Midyear Meeting Expenses	0	34,062	34,062	100%	34,380
Boot Camp					
Printing	0	0	0	0%	0
AAA Staff Support	0	0	0	0%	0
Hotel-Rooms/Food/Bev	0	0	0	0%	0
Hotel-Audio Visuals	0	0	0	0%	0
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Meeting Coordinator	0	0	0	0%	0
IT WebEx	0	0	0	0%	0
Bank Fees	0	0	0	0%	0
Travel	0	0	0	0%	0
Telephone & Internet	0	0	0	0%	0
Sponsorship Expense	0	0	0	0%	0
Supplies	0	0	0	0%	0
Postage	0	0	0	0%	0
Total Boot Camp Expenses	0	0	0	0%	0
Awards					
Awards	3,397	3,313	(85)	-3%	3,313
Other					
Hotel-Rooms/Food/Bev	0	5,060	5,060	100%	0
Hotel-Audio Visuals	0	0	0	0%	0
Mtg. Entertainment	0	0	0	0%	0
Speakers	0	0	0	0%	0
Meeting Coordinator	0	0	0	0%	0
IT WebEx	0	342	342	100%	0
Bank Fees	282	0	(282)	0%	719
Travel	0	0	0	0%	603
Telephone & Internet	0	0	0	0%	0
Misc.	0	0	0	0%	0
Supplies	0	124	124	100%	0
Promotion	0	0	0	0%	0
Postage	0	0	0	0%	124
Total Other Expense	282	5,526	5,244	95%	1,445
Total Expenses	11,461	56,522	45,062	80%	52,760
Change in Unrestricted Net Assets	(1,055)	(25,296)	24,241	-96%	(17,351)

A Special Thank You to the Forensic Accounting Section Sponsors...



AMERICAN BOARD OF FORENSIC ACCOUNTING®

CELEBRATING 25 YEARS



**National Association of
Certified Valuators and Analysts**

Forensic Accounting Section

2018 Annual Meeting Workshop, Sessions and Events

Sunday, August 5, 2018 – 8:00 am-12:00 pm

[Workshop #22: Hands-On Forensic Analytics Using R and Excel on Real-World Data](#)

Specialized Knowledge, 4.2 CH

Presenter: Mark John Nigrini, West Virginia University

Sponsor: Forensic Accounting Section

Monday, August 6, 2018 – 10:15-11:45am

1.25 Whistle Blowing

(NASBA Field of Study: Accounting)

Moderator: Salem L. Boumediene, Montana State University Billings

[*Caterpillar and Economic Substance: Tax Avoidance or Fraud.*](#)

Donald Larry Crumbley, Louisiana State University; Christine C. Cheng, University of Mississippi

Discussant: To Be Announced

[*Whistleblowing in India: Evidence from Accounting Students and Professionals.*](#)

Richard G. Brody, The University of New Mexico; Gaurav Gupta, The University of North Carolina at Wilmington; Todd P. White, The University of New Mexico

Discussant: To Be Announced

[*The Effect of Organization Type and Size on Fraud Reporting via a Whistleblowing Website.*](#)

Andrea M. Scheetz, Radford University; Tonya Smalls, Clark Atlanta University; Joseph M. Wall, Marquette University; Aaron Wilson, Ohio University

Discussant: Oscar Jerome Harvin, Sam Houston State University

Monday, August 6, 2018 – 2-3:30pm

2.06 Non-Fraud Research Opportunities in Forensic Accounting Research (Panel)

(NASBA Field of Study: Accounting)

Moderator: James A. DiGabriele, Montclair State University

The objective of this panel is to promote non-fraud research opportunities in forensic accounting. According to the most recent AICPA Survey on Trends in Forensic and Valuation Services, non-fraud forensic accounting areas made up sixty-eight percent of the services offered. The following areas are underrepresented in forensic accounting research.

Panelists:

Les Heitger, Missouri State University
Richard Riley, West Virginia University

Monday, August 6, 2018 – 4-5:30pm

3.28 Governance I—FAS

(NASBA Field of Study: Accounting)

Moderator: Edward Lynch, California State University, Fullerton

[*Anti-Fraud Controls and Fraud Risk Factors in the Non-profit World: Evidence from The IRS Form 990.*](#)

Martha M. Eining, The University of Utah; David Hurtt, Baylor University; Kathy Hurtt, Baylor University; Claire Richards, Zayed University

Discussant: Timothy J. Fogarty, Case Western Reserve University

[*Corporate Governance Characteristics of FCPA Violators.*](#)

Obeua Persons, Rider University

Discussant: An-An Chiu, AAC

[*Accounting Fraud and the Breakdown of Board Oversight.*](#)

Madeline A. Domino, Mercer University, Macon; Carmilita Troy, Andrews University

Discussant: To Be Announced

Tuesday, August 7, 2018 – 10:15-11:45am

4.04 Using Forensic Data Analytics in the Classroom (Panel)

(NASBA Field of Study: Accounting)

Moderator: To Be Announced

Forensic accounting is a growing specialty area within the accounting profession, and employers are seeking candidates with additional education in this area. Forensic accounting was listed as a top 10 growing niche by Accounting Today (2017). Students are attracted to a career in forensics, which is viewed as complementary to traditional auditing and tax services. In response to the

demand for university-level resources, the AICPA is working with accounting professors to share best practices and classroom direction. In this session you will learn about:

- How forensic accounting services fit within the accounting profession
- The growing need for CPAs and other financial professionals to offer these services
- Learning outcomes and teaching methods used in forensic accounting for accounting students
- Examples of how to incorporate data analytics into the classroom using resources such as Excel, IDEA® or Tableau®

Panelists:

Timothy Pearson, Georgia Southern University

Richard Riley, West Virginia University

Tuesday, August 7, 2018 – 2-3:30pm

5.05 Effective Learning Through Cases: Examples from the Deloitte Foundation Forensic Accounting Case Study Series (Panel)

(NASBA Field of Study: Accounting)

Moderator: Kristina Chernick, Deloitte Foundation and University Relations

Speakers will introduce the Deloitte Foundation's forensic cases (free curriculum to use in the classroom) and walk the participants through one or two cases and report on best practices for implementing these into the classroom.

Panelists:

Joseph Burns, Deloitte Risk & Financial Advisory

Matt Sherman, Deloitte Risk & Financial Advisory

Jean Wells, Howard University

Tuesday, August 7, 2018 – 4-5:30pm

6.29 Forensic Accounting Networking Opportunities for Research and Teaching (SNORT)

(NASBA Field of Study: Accounting)

Moderator: Ronny Daigle, Sam Houston State University

[*Forensic Accounting Networking Opportunities for Research and Teaching \(SNORT\).*](#)

Location:

The Brass Tap

164 Fleet Street

National Harbor, MD

Wednesday, August 8, 2018 – 7-8:15am

Forensic Accounting Section Breakfast with Business Meeting (ticket required for breakfast)

Wednesday, August 8, 2018 – 2-3:30pm

8.19 Psychological Contracts

(NASBA Field of Study: Accounting)

Moderator: Neel Kamal Purohit, Subodh College

[*Walking the Talk: Enacted Ethical Climates as Psychological Contract Venues for Potential Whistleblowers.*](#)

Timothy J. Fogarty, Case Western Reserve University; Andrea M. Scheetz, Radford University

Discussant: To Be Announced

[*When Jobs are in Flux, Employees Will Not Go the Extra Mile: Psychological Contract Violations and Intentions to Whistleblow.*](#)

Timothy J. Fogarty, Case Western Reserve University; Andrea M. Scheetz, Radford University

Discussant: Marianne Ojo, George Mason University

Wednesday, August 8, 2018 – 4-5:30pm

9.17 Big Data & Data Mining

(NASBA Field of Study: Accounting)

Moderator: Edward R. Walker, University of Central Oklahoma

[*Relevance of Big Data to Forensic Accounting and Education: A Comparative Analysis of Insights from U.S. and Chinese Academics.*](#)

Grace Lee, Tung Wah College; Zabihollah Rezaee, The University of Memphis; Jim Wang, Tung Wah College

Discussant: Pankaj Nagpal, CSU

[*To Identify the Characteristics of Financial Restatements by Data Mining Techniques.*](#)

Shaio-Yan Huang, National Chung Cheng University; Jia-Hui Lin, Auditor; An-An Chiu, AAC

Discussant: To Be Announced



NEWLY ELECTED OFFICERS:

VP Practice: Kristy Chernick, Deloitte
Secretary: Graham Gal, University of Massachusetts
Treasurer: Pat Johnson, State University of New York at Fredonia

NOMINATING COMMITTEE MEMBERS:

Cindy Durtschi (Chair), DePaul University
Kristina Demek, University of Central Florida
Les Heitger, Missouri State University
Larry Crumbley, Louisiana State University
Jim DiGabriele, Montclair State University
Sri Ramamoorti, University of Dayton
Debbie Sinclair, University of South Florida St. Petersburg

Discover why so many of your colleagues find the FA 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 FA 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 FA 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 FA (you must also be a member of the AAA). Mail your application to AAA headquarters (9009 Town Center Parkway, Lakewood Ranch, FL 34202). 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 Accounting Section

ID# _____

Name _____

Address _____

Affiliation _____

Telephone: Office _____ **Home** _____ **Fax** _____

Dues enclosed: \$25 (\$6.00 for students)

Payment method: Check enclosed (make payable to AAA) VISA MasterCard

Billing Address _____

Account Number _____ **Expiration date** _____

Signature _____