

American Accounting Association

Forensic Accounting Section

The Forensic Accounting Educator

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A MESSAGE FROM YOUR ALMOST PAST PRESIDENT!



Greetings. As of the AAA Annual meeting (August 2021), I will be transferring the Section President's Gavel to Chih-Chen (the gavel is already in the mail). I know that we are in great hands with Chih-Chen at the helm!

Because my time is mostly in the past, I'll keep this missive brief!

Most importantly, thank you for allowing me to be your Section President for the past two years. Of course, almost 18 of my 24 months were dominated by Covid, a crazy and challenging time for all. In that regard, I hope that you and yours are safe and well, and I miss my dear friend, colleague and section member, Tim Pearson.

I recall sitting in the Cantina at the US ATF Headquarters at our 2020 Mid-year with Debbie Sinclair and Les Heitger and watching the TV between sessions. It was March 4-5, and we all noted that had our Mid-Year been any later, the meeting would probably have been cancelled...

I want to thank the leadership team with whom I worked. Without naming names, each of you was critical to keeping the section going and continuing to pursue our goals in the face of so many challenges.

Both Mid-years (ATF HQ and the online Zoom with the chocolate tasting) were successful due to the great work provided by the program and paper chairs, as was our virtual 2020 annual meeting with its Zoom "meet and greet."

Beyond preserving our critical interactions, even in a Covid world, some positive notes...

- Our section finances have stabilized and turned positive. The adjustments to our finances, started under Ronny Daigle's leadership, have continued to improve.

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- I also believe that we made tremendous strides with the Journal of Forensic Accounting Research. With Bill Dilla leading the publications committee, Zabi leading the journal and Jim DiGabriele co-editing two special issues, among contributions by so many, we have made great progress, building on the foundations set in place by Charlie Bailey. As a result, JFAR emerged as a “B” journal on the ABDC journal listing.

As I sign off, I look forward to working with Chih-Chen as Past President. Again, thank you. We have a great section, great support for each other and our mission. We are strong because we are together.

Sincerely,

Dick Riley
Almost AAA FA Section Past President

A MESSAGE FROM THE INCOMING PRESIDENT

Greetings Forensic Accounting Section Members,

It has been an unprecedented year for all of us. Who would thought we can only hold virtual meetings for more than a year now when we last met in Washington D.C. for our 2020 mid-year conference? We have overcome challenges and maybe losses during the past year. Hopefully, we will get back to the pre-COVID state and can meet in person in March 2022 during our mid-year conference. Let me put in a plug for our first in-person meeting since March 2020. Our next mid-year conference will be on March 4, 5, 2022 at Northern Illinois University’s Naperville Conference Center. I look forward to having an in-person meeting and seeing many of you.



Thank you for your confidence in me by selecting me to be the president of the Section. It is my honor to serve. I have some big shoes to fill. The section’s finance is in a good shape, thanks to the presidents before me. During my presidency, I would like to focus on two areas: (1) strengthen membership, (2) expand our outside sponsorships. The Bylaw Review/Strategic Planning Committee, led by Debra Sinclair, will be leading the efforts in identifying our section’s strategic goals and objectives so we can focus our limited resources on our prioritized areas. Lori Fuller who led the Membership Acquisition and Retention Committee had many good ideas for membership but was interrupted by COVID-19. I look forward to working with Lori to strengthen and expand our membership. Sri Ramamoorti will lead our outreach efforts by serving the chair of the Professional Association Liaison Committee. Sri and I had met with Steve Matzke, the Senior Director of External Relations for AAA, and John Hepp, AAA board of director-Focusing on Academic/Practitioner Interaction, to discuss ways we can reach out to outside professionals/organizations and potentially seek sponsorships.

Finally, I want to thank every one of you for your continued support and involvement with the Forensic Accounting Section. This is the best section of AAA in my personal unbiased opinion! Everyone cares about others and is willing to help. I hope this spirit will continue and more people find great value in the FA Section and join us.

I will do my best to carry the torch and hopefully, with the help of the recent past Presidents, Dick Riley, Ronny Daigle, Lester Heitger, Cindy Durtschi, committee chairs and members, and countless volunteers, I will not mess it up! I look forward to seeing you virtually and in person soon!

Best regards,

Chih-Chen
Incoming President

Honors and Awards

Congratulations to section past president Cindy Durtschi, DePaul University, for winning the 2021 American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Graduate Prize!! Anyone who knows Cindy would agree that she fits the description of a superior teacher and great colleague.



*The **American Accounting Association/J. Michael and Mary Anne Cook/Deloitte Foundation Prize** is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize serves to recognize, inspire, and motivate members to achieve the status of a superior teacher.*

The award will be presented at the 2021 Virtual Annual Meeting on Monday, August 2nd from 11:30 am-12:00 pm Eastern.

Sri Ramamoorti, University of Dayton, Forensic Accounting Section Treasurer, joined the National Board of Directors of Financial Executives International (FEI) on July 1. Congratulations, Sri!



Forensic Accounting Section

2021 Annual Meeting Workshop, Sessions and Events

Preconference Workshops

Thursday, July 29, 2021 — 10:00am-2:00pm

Workshop #03 – Developing Your First Forensic Accounting Course – Panel Presentations

- How to Develop Your First Course
- Good Teaching Cases/Projects/Guest Speakers
- Experiential Learning Ideas
- Incorporating Technology

Thursday, July 29, 2021 — 2:00pm-6:00pm

Workshop #07 – How to Structure a Forensic Accounting Degree Program, Certificate Program, or Concentration Within an Existing Program – Panel Presentations

- Process in Developing a Program/Certificate/Degree
- Overcoming Institutional Obstacles
- Experiential/Service Learning Classes
- Areas to Include (Valuation, Data Analytics, Interrogation, etc.)

Annual Meeting Sessions

Tuesday August 3, 2021 — 7:00am-8:30am

4.03 Fraud Stories: Ethics and Misconduct in Industry, Education, and the Church

Moderator: To Be Announced

Influence of Managerial Ethical Values on Perceived Earnings Quality: Evidence from Japan.

Masumi Nakashima, Bunkyo Gakuin University;
Discussant: Joshua K. Cieslewicz, Utah Valley University

Stealing from the Collection Plate: Exploring Embezzlement by Catholic Priests Robert A Warren Radford University Timothy J. Fogarty Case Western Reserve

Robert A. Warren, Radford University; Timothy J Fogarty, Case Western Reserve University;
Discussant: Michael Favere-Marchesi, Simon Fraser University

Academic Misconduct at the Intersection of the Fraud Diamond and the Dark Triad.

Kenneth J. Smith, Salisbury University; David J. Emerson, Salisbury University;
Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

Tuesday August 3, 2021 — 3:30pm-5:00pm

8.06 Forensic Accounting in the Classroom: Cases, Integration into Accounting Classes, and Forensic Technology

Moderator: To Be Announced

Panelists: TBD

Description: This session will focus on the Deloitte Foundation's Forensic Case Study Series, a series of free curriculum to educators. We will introduce the cases and then walk the audience through one or two of the cases. It will also focus on best practices to integrate and use these cases in the classroom.

Wednesday August 4, 2021 — 8:45am-10:15am

10.04 Anti-Fraud and Forensic Accounting Technology: A Changing Landscape

Moderator: Andi McNeal , Association of Certified Fraud Examiners

Panelists: TBD

Description: With the advent of advanced data analytics, artificial intelligence, machine learning, robotic process automation, block chain and other emerging tools and techniques, forensic accountants and fraud examiners need to understand the changing landscape and emerging tools for research and classroom activities. This panel discussion lead by the ACFE will address these issues.

Wednesday August 4, 2021 — 10:30am-12:00pm

11.06 Fraud Deterrence and Detection: Cash, Collusion, and Computers

Moderator: To Be Announced

Company-Specific Risk and Small Company Valuation.

Lauren Cooper, West Virginia University; Lauren Cooper, West Virginia University; James DiGabriele, Montclair State University; Richard A Riley, West Virginia University; Trevor Sorensen, West Virginia University;

Discussant: Chenyong Liu, Texas Tech University

Operating Cash Flows in the Pre-Fraud Period.

Robert Davidson, Virginia Tech; Jack Dorminey, West Virginia University; Richard A Riley, West Virginia University;

Discussant: Erin Nickell, Stetson University

Advanced Machine Learning Algorithms for Fraud Detection in Financial Statements.

Salem Lotfi Boumediene, University of Illinois at Springfield; Salma Ben Moussa, Naval Postgraduate School;

Discussant: Masumi Nakashima, Bunkyo Gakuin University

Deterring Collusive Reporting: Countering Materialism with Organizational Commitment.

Joshua K. Cieslewicz, Utah Valley University;

Discussant: Erin Nickell, Stetson University

Tuesday, August 3, 6:00 pm for Business meeting/Meet and Greet

Learn more about the section, hang out with other like-minded individuals, ask questions, share experiences

Forensic Accounting Section Officers 2021-2022

President	Chih-Chen Lee	Northern Illinois University	cclee@niu.edu
Vice President-Academic (President-Elect)	Debra Sinclair	University of South Florida	dsinclair@mail.usf.edu
Vice President-Practice	Brien K. Jones	NACVA	brienj1@nacva.com
Past President	Dick Riley	West Virginia University	richard.riley@mail.wvu.edu
Secretary	Kip Holderness	West Virginia University	kip.holderness@gmail.com
Treasurer	Sri Ramamoorti	University of Dayton	sramamoorti1@udayton.edu
Council Representative	Lester Heitger	Missouri State University	LesHeitger@missouristate.edu

Have Your Seen...?

Check out the reference in this article to a *Journal of Business Ethics* paper, **Recruiting Dark Personalities for Earnings Management**. <https://www.fastcompany.com/90621991/jaw-dropping-study-executives-who-manipulate-earnings-are-hired-for-their-lack-of-ethics>.

For further discussion of the topic, see **When Reckless Executives Become Dangerous Fraudsters: Reward Structures and Auditing Procedures Need to Be Reformed to Deter 'Dark Triad' Personalities**, by Sri Ramamoorti and Barry Epstein in the November 2016 issue of The CPA Journal. <https://www.cpajournal.com/2016/11/23/reckless-executives-become-dangerous-fraudsters/>

2021 Mid-Year Conference - Andrea M. Scheetz PhD, CPA (Ohio)

The 2021 Forensic Accounting Section Research Conference was a phenomenal success. Our first virtual conference not only had record attendance (over 140 people!) but garnered a lot of positive feedback from attendees. The virtual chocolate tasting and lunch gift card were highlights, making the conference easy to enjoy.

We kicked the meeting off with a valuation workshop provided by NACVA. Our lunch speakers were Matthew S. Jacques, Chief Accountant of the Division of Enforcement, United States Securities and Exchange Commission and Brien Jones, Chief Operations Officer and Executive Vice President of NACVA and GACVA. We had more panels than is typical for one of our conferences, with a focus on research topics, such as white collar crime trends or emerging trends in Covid-19 fraud, as well as on practice skills, teaching strategies, and publishing. Paper presentations were on a wide range of topics, such as money laundering, Medicaid fraud, whistleblowing, political corruption, religious fraud, Medicare fraud, politics and fraud, auditor professional skepticism, third party bribery, critical audit matters, financial statement fraud, financial disclosures, and others.

We had two best paper award winners this year:

"Identifying Financial Patterns of Money Laundering with Social Network Analysis: A Brazilian Case Study"

by Rafael Sousa Lima (University of Brasilia), André Luiz Marques Serrano (University of Brasilia), Joshua Onome Imoniana (University of São Paulo), and César Medeiros Cupertino (University of Vale do Itajaí)

"The Role of State and Local Government Auditors in the Fight Against Political Corruption" by

Renee Flasher (Pennsylvania State University Harrisburg), Syrena Shirley (George Mason University), and James Higgins (LWG CPAs & Advisors).

We look forward to seeing everyone in person next year!

The FAS section would like to thank Andrea Scheetz and Aaron Wilson for their hard work on the Mid-Year conference! Congratulations on a job well done!

CALL FOR SUBMISSIONS:

Journal of Forensic Accounting Research

Special Interest Forums

The *Journal of Forensic Accounting Research (JFAR)* promotes excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived and not limited to fraud research.

Special Topic:

[Fraud Research in Forensic Accounting](#)

Submission Deadline: *Friday, October 15, 2021*

Special Topic:

[Behavioral Aspects of Forensic Accounting](#)

Submission Deadline: *Monday, November 15, 2021*

Special Topic:

[Whistleblowing and Forensic Accounting](#)

Submission Deadline: *Friday, December 31, 2021*

Special Topic:

[Digital Forensics](#)

Submission Deadline: *Tuesday, March 15, 2022*

Special Topic:

[The COVID-19 Pandemic and Forensic Accounting](#)

Submission Deadline: *Monday, March 21, 2022*

Special Topic:

[Diversity, Equity, Inclusion \(DEI\), and Justice in Forensic Accounting](#)

Submission Deadline: *Monday, March 21, 2022*

JFAR Editor

Zabihollah Rezaee, University of Memphis
zrezaee@memphis.edu

Suggestions for the Future Issues?

If you have any suggestions of articles, cases, etc. to include in future newsletters, please contact:

Pat Johnson, Newsletter Editor

profjohnson@gmail.com

Coming Soon:

What's Happening at the ACFE for Educators

Have You Seen? (Research papers and articles related to Forensic Accounting)

Have You Seen These Instructional Resources to Incorporate in Your Forensic Accounting Course?

Membership:

Not a section member? Complete the form on the next page to add the Forensic Section to your current membership. If you haven't renewed yet, be sure to check the box for the Forensic Section dues. At \$25.00 a year, it's a bargain! You can also complete the form online in the Membership section at www.aaahq.org.



2021–2022 Section and Print Journal Copy Add-On Form

(Membership Year: September 1, 2021–August 31, 2022)

Name: _____ Preferred Name: _____
First Middle Last

Member ID #: _____ University/Company: _____

Rank: _____ Title(s)/Role(s): _____ Email: _____

Mailing Address: Home Work _____

City: _____ State/Province: _____ Zip/Postal Code: _____ Country: _____

Phone: _____ Fax: _____ Cell: _____

2021–2022 Section Dues

Full Members, Two-Year College Members, Retired, and Life Members:

Section Dues:

- \$20 Academy of Accounting Historians
- \$55 Accounting Behavior and Organizations
- \$35 Accounting Information Systems
- \$50 Accounting Programs Leadership Group
- \$35 American Taxation Association
- \$90 Auditing
- \$25 Diversity
- \$50 Financial Accounting and Reporting
- \$25 Forensic Accounting
- \$20 Gender Issues and Worklife Balance
- \$30 Government and Nonprofit
- \$40 International Accounting
- \$35 Management Accounting
- \$25 Public Interest
- \$35 Strategic and Emerging Technologies
- \$20 Teaching, Learning and Curriculum
- \$20 Two-Year College

Total Section Dues \$ _____

Students

Section Dues:

- \$6 Academy of Accounting Historians
- \$6 Accounting Behavior and Organizations
- \$6 Accounting Information Systems
- \$6 American Taxation Association
- \$10 Auditing
- \$6 Diversity
- \$6 Financial Accounting and Reporting
- \$6 Forensic Accounting
- \$6 Gender Issues and Worklife Balance
- \$6 Government and Nonprofit
- \$10 International Accounting
- \$6 Management Accounting
- \$6 Public Interest
- \$6 Strategic and Emerging Technologies
- \$6 Teaching, Learning and Curriculum
- \$6 Two-Year College

Total Section Dues \$ _____

Optional Print Journal Copies

Members may add the following optional print copies of the AAA Association-Wide Journals:

- The Accounting Review* print copies \$85
- Accounting Horizons* print copies \$50
- Issues in Accounting Education* print copies \$50

SubTotal \$ _____

Print Journal Pricing:

- \$10 *Accounting Historians Journal*
- \$25 *Auditing: A Journal of Practice & Theory*
- \$10 *Behavioral Research in Accounting*
- \$25 *Journal of the American Taxation Association*
- \$50 *Journal of Emerging Technologies in Accounting*
- \$20 *Journal of Financial Reporting*
- \$60 *Journal of Information Systems*
- \$75 *Journal of International Accounting Research*
- \$60 *Journal of Management Accounting Research*

Total Journal Copies \$ _____

Payment Summary

Section Dues: \$ _____ Print Journals: \$ _____ GRAND TOTAL: \$ _____

Payment Method

Check (payable to: American Accounting Association) American Express MasterCard VISA (NOTE: we do NOT accept other credit cards.)

Card Number: _____ Exp. Date: _____ CVV Code: _____

Name on Card: _____

Billing Address: _____

City: _____ State/Province: _____ Billing Zip/Postal Code: _____

Country: _____ Signature _____