

**Forensic Accounting Section
AMERICAN ACCOUNTING ASSOCIATION**

OPERATIONS MANUAL

July 2017

Operations Manual

This Operations Manual contains the Forensic Accounting Section's (FAS) policies, procedures and general information about the Section, Officers, Committee Chairs and Members, and Regional Chairs. It is intended to provide guidance for FAS participants in carrying out their respective responsibilities. Suggested refinements and enhancements to the Manual should be communicated to the Section's Bylaw Review/Strategic Planning Committee.

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I. MISSION STATEMENT

The mission of the Forensic Accounting Section (FAS) of the American Accounting Association is to foster excellence in the teaching, research, practice, continual professional education (CPE) courses and curriculum development of forensic accounting services by creating opportunities to:

1. Create relevant and innovative curricula with an emphasis on effective and efficient instruction.
2. Explore the knowledge-organization issues related to forensic accounting programs.
3. Promote and disseminate forensic and investigative academic and practitioner research.
4. Promote the practice of forensic and accounting services, understanding that these professions often intersect with other professions including: the law, criminology, sociology, psychology, intelligence, information technology (open sourcing, cyber-crime, digital evidence, data mining, and IT systems and control), computer forensics, and other forensic sciences.
5. Create and present CPE courses to members and professionals.

II. OBJECTIVES OF FAS

Teaching and Education:

1. To stimulate discussion and experimentation in instructional means, methods and materials in the field of forensic accounting.
2. To provide a forum for the exchange of ideas and findings about developments related to instruction, learning and curricular issues in forensic accounting and investigative education.
3. To provide guidance and opportunities for members to evaluate and improve their forensic and investigative instructional methods, materials and forensic accounting and investigative skills.
4. To raise questions and to share knowledge about forensic and investigative accounting, and fraud-related materials.
5. To work with other organizations (especially fraud and litigation support practitioners) pursuing similar goals.
6. To promote the profession and encourage qualified individuals to consider opportunities in forensic accounting and investigative education by providing appropriate guidance and information about such careers.
7. To unite forensic and investigative professors and practitioners by co-creating and sharing educational materials and training.
8. To create and present CPE courses to members and professionals.

Research:

1. To initiate, encourage and sponsor research in the field of forensic accounting.
2. To encourage a broad definition of scholarship with a high priority on teaching, learning, and curricular development.
3. To stimulate discussion, promotion and dissemination of research means, methods, resources, and findings resulting from forensic accounting research.
4. To provide guidance and opportunities for members to test and to improve their forensic accounting research skills, tools, and techniques.

III. OFFICERS AND RESPONSIBILITIES

NOTE: Officer Duties are listed in the by-laws. The following also include additional duties beyond those listed in the by-laws.

1. PRESIDENT

1. Direct the affairs of the section and carry out programs with advice of Executive Committee.
2. Plan and preside at Section business meetings and Executive Committee meetings.
3. Host the annual Section luncheon at the AAA Annual meeting and arrange for a speaker for this luncheon.
4. Review and approve as appropriate all expenditures of the Section. Review periodic financial reports received from the parent association (AAA) and discuss financial status with the Treasurer and the Executive Committee.
5. Liaison with the AAA Executive Committee and administrative personnel.
6. Serve as a voting member of the AAA Council.
7. Make appointments to the Section Task Forces and Committees whenever openings arise. (The appointment of Task Forces and Committees for any given year is the responsibility of the Vice President-Academic prior to assuming the position of President.)
8. Oversee selection of the recipients for each of the Section's awards and arrange for all plaques to be distributed.
9. Write a President's Report as required.
10. Represent the Section to external constituencies and at regional AAA meetings.
11. Discuss plans, programs and responsibilities with the new officers and committee chairs.
12. Serve as the Executive Committee Liaison to the following Section Committees: Annual Meeting Program Committee, Midyear Conference Program Committee,
13. Prepare the President's message column for the *FAS Newsletter*.
14. Monitor committee activities of the FAS on an ongoing basis, and request periodic progress reports from committee chairs for distribution to members of the Executive Committee.
15. Coordinate with the FAS Treasurer regarding authorized receipts and expenditures of FAS funds.
16. Review current external grants, and initiate and coordinate any fund-raising activities of the FAS.

17. Respond to all inquiries from officers, trustees, committee chairs, members and any third parties.
18. Request progress reports from all committee members by July 31, and coordinate distribution to Executive Committee members before the Mid-Year Meeting.
19. Chair the Mid-Year Meeting of the FAS Executive Committee.
20. Preside over the Mid-Year Meeting of the FAS membership.

2. VICE PRESIDENT – ACADEMIC

1. Direct the affairs of the Section and/or preside at Section meetings in the event the President is unable to serve.
2. Appoint individuals to non-elective positions of the Section that will become vacant at the next AAA annual meeting.
3. Prepare a statement of goals and activities prior to assuming the role of President and present that statement at the Midyear Conference Business Meeting prior to assuming the role of President.
4. Provide counsel and assist the President on unresolved issues and problems, as requested.
5. Serve as the Executive Committee Liaison to the following Section Committees: Membership Committee and Regional Coordinators Committee.
6. Assist the President on specific projects and monitor FAS activities on an ongoing basis during the term of office.
7. Attend the Annual Business Meeting of the FAS at the AAA Annual Meeting in August and address the meeting as President regarding plans for the upcoming year.
8. Complete all committee assignments, notify all appointees, and assist in scheduling committee meetings as appropriate for the AAA annual meeting throughout the spring and early summer.

3. VICE PRESIDENT – PRACTICE

1. Direct the affairs of the Section and/or preside at Section meetings in the event the President and Vice President—Academic are unable to serve.
2. Work to increase practitioner involvement in the Section and its activities. This might, for example, include identifying potential practice members, and by monitoring practitioner-related Section activities.
3. Chair the committee that will select the recipient of the Distinguished Service in FAS Award Selection Committee, if any.
4. Serve as the Executive Committee Liaison to interact with related professions.

4. TREASURER

1. Work with the AAA Administrative Secretary relative to collection and disbursement of Section funds.
2. Provide financial information for The FAS's Report newsletter.
3. Report to the membership at the Section's annual business meeting on the financial affairs of the Section.
4. Monitor on a monthly basis the Section's cash balance (the AAA office will forward a cash flow statement on a monthly basis).
5. Prepare the Section's annual budget for submission to the AAA, as requested by AAA.
6. Serve as the Executive Committee Liaison to the following Section Committees: Education Committee and CPE Committee.
7. Attend all meetings of the Executive Committee and all meetings of the membership.
8. Prepare a set of interim financial statements for distribution at the Executive Committee meeting held in conjunction with the Mid-Year Meeting.
9. Prepare a financial statement that includes all year-to-date data and projections through year-end for inclusion in the Annual Meeting.

5. SECRETARY

1. Supervise the keeping of records of Section meetings, and ensure that minutes of the meetings are available electronically.
2. Provide information and guidance for *The FAS's* newsletter and other Section communications.
3. Work in liaison with the AAA Administrative Secretary regarding all facets of Section membership.
4. Ensure that archives of *The FAS's Report* are available electronically.
5. Work with AAA staff to prepare ballots for elections, as necessary.
6. Serve as the Executive Committee Liaison to the following Section Committees: Communications Committee and *The FAS's Report*.
7. Take minutes at the Mid-Year Board of Trustees Meeting. Transcribe the minutes and distribute copies to the officers, trustees, and those who made presentations at the meeting for them to review and make corrections.

6. PAST PRESIDENT

1. As a full member of the Executive Committee, consult with and assist the other officers.
2. Chair the Outstanding Educator Award Selection Committee.
3. Chair the committee that will conduct the search for the Editor of the *Journal of Forensic Accounting Research*.
4. Serve as a member of the Nominating Committee in the period immediately beginning with service as Past President.
5. Serve as the Chair of the Nominating Committee in the period immediately following service as Past President.

IV. EXECUTIVE COMMITTEE LIAISON ASSIGNMENTS

1. Prior to appointing committee members, the Vice President-Academic should contact each Executive Committee (XC) Liaison and discuss plans for the coming year for each committee. The Vice President-Academic should inform the Liaison of any special tasks that he/she may have in mind for particular committees. For committees without special tasks, the Vice President-Academic and the XC Liaison should discuss plans for the committee.
2. Contact your committee chairs (see committee list) shortly after the annual meeting (preferably by September 1).
 - Offer help, contact with XC as needed
 - Discuss charges, if needed
 - Inform that you will contact chair for the interim report due December 15 and the final report due July 15
 - Reports should note:
 - (1) Goals
 - (2) Plans
 - (3) Progress to date
 - (4) Any issues needing Executive Committee attention
3. Send email reminders by **November 15** for the interim report and by **June 15** for the final report.
4. Reports should be made electronically available to all XC members, including a message about anything to which the XC should pay particular attention.
5. Consider making committee reports available electronically to all Section members.

V. COMMITTEE RESPONSIBILITIES

1. GENERAL GUIDELINES FOR STANDING FAS COMMITTEES

1. Committee members and chairs are appointed by the Vice President-Academic. Committee chairs will be provided with access to the Operations Manual by the Vice-President Academic. Each year the Vice President-Academic, as President-Elect, prepares a report of the committee appointments and makes it available to the Executive Committee. This report and roster of committee members is “incorporated by reference” in this Operations Manual.
2. Committee Chairs are to serve for a minimum of three years.
3. Committee Size – Generally committees should have four to seven members.
4. All committees should develop a brief procedure manual to pass on to future committees and update as appropriate.
5. All committees should communicate the progress and results of Committee activities to FAS members.
6. All committees should communicate periodically with the assigned liaison to the Executive Committee. This communication includes the preparation of an interim and final report.

7. Committees may be asked by the Executive Committee to complete other assignments related to their charges.
8. Committee chairs will meet with the Executive Committee at the mid-year meeting and the annual meeting for a strategy discussion to report progress toward committee objectives and to discuss setting of new objectives.

VI. SECTION AWARDS

Deadlines and Presentations

Solicitations for nominations for the section's awards will be made through a number of mechanisms including the Section's website, email from the Section President, and an announcement in the Section's newsletter. The Section President will be responsible for making these announcements. Selection Committees will notify the President of their recommendations. The Executive Committee will be asked to approve the recommendations and notify the award winners. The awards will be presented at the Midyear Conference and an announcement of the award winners will be presented in the Section's newsletter.

VII. JOURNAL OF FORENSIC ACCOUNTING RESEARCH (JFAR)

1. JFAR Mission

The *Journal of Forensic Accounting Research (JFAR)* publishes creative and innovative studies employing research methods that logically and clearly:

- Identify, describe and illuminate important academic forensic accounting, fraud, and litigation services issues;
- Tests and improves forensic accounting research skills, tools, and techniques;
- Stimulates discussion and experimentation in instructional means, methods, and materials in the field of forensic accounting and research in general;
- Exchange of ideas and findings about developments related to instruction, learning, and curricular issues in forensic accounting and fraud education.

Policy for the Selection of the Editor

- The selection of the Editor of *JFAR* should be completed so that the announcement of the new Editor can be made at least six months preceding the Editor's assumption of editorial duties.
- The Executive Committee should appoint an Editor Nominations Committee two years before the new Editor's assumption of duties. The Committee should be chaired by the Past President of the Executive Committee. The Editor Nominations Committee should represent the broad research constituencies of the Section and should consist of, at most, five members, including the former Editor of *JFAR*.
- The Editor Nominations Committee should publish a call for nominations in appropriate outlets for candidates may be sought using other means, including personal contact by committee members.

- Members of the Executive Committee and Editor Nominations Committee are not eligible for the Editor position.
- The Editor Nominations Committee should obtain vitae and references on each candidate, and evaluate the candidates against the criteria stated above.
- Prior to the Midyear Conference of the FAS, the Editor Nominations Committee should submit a list of names, along with the committee's recommendation, for consideration by the Executive Committee (approved January 2010).
- The Executive Committee will select the Editor from the list submitted by the Editor Nominations Committee and negotiate time and service and remuneration terms directly with the new Editor. The standard term of office for the Editor is three years. The editor may serve longer based on a vote by the Executive Committee.

2. Editor of JFAR

The Editor is responsible for the administration, publication, and content of *JFAR*, subject to cost constraints imposed by the Executive Committee. In the event that an Editor decides not to complete the three-year term, he or she should inform the President at the earliest possible time in order to allow the Executive Committee to designate an Editor-Elect to serve for the remainder of the Editor's term.

The Editor's duties should include, but are not limited to, the following:

- Manage the submission, review and acceptance of manuscripts submitted to *JFAR*.
- Appoint members to the Review Board.
- Select ad hoc reviewers as appropriate.
- Work with the AAA Executive Offices to assure timely publication.
- Manage transition to the new editor.
- Submit an annual report to the Executive Committee.

3. Characteristics of the Editor

The Editor of *JFAR* should possess the following characteristics:

- Breadth of understanding of the forensic accounting literature and research methods.
- Understanding of forensic accounting practice and an appreciation for the practice community.
- Experience with the editorial review process.
- Integrity and open-mindedness.
- Demonstrated organizational skills and effective collaboration with peers.
- An ability to critically analyze research.
- An ability and willingness to communicate effectively with authors, providing constructive feedback about their research.

4. Editorial Policy

The objectives of *JFAR* are to promote 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.

Appropriate topics for the journal include, but are not limited to:

- Behavior and judgment in forensic accounting
- Business valuation
- Computer forensic analysis
- Consumer frauds (online, other)
- Corruption (corporate, governmental, Foreign Corrupt Practices Act)
- Cross-cultural issues in fraud
- Data analytics
- Expert witness activities
- Ethics (judgment, behavior)
- Fraudulent financial reporting
- Fraudulent accounting research
- Governance and fraud
- Insurance recovery
- Internal controls/COSO/ERM
- Investment scams
- Litigation support/services
- Pattern recognition and anomaly detection
- Professional regulation and policy issues
- Psychology and social psychology of fraud
- Tax fraud (individual or corporate)
- Technology for detecting, investigating or committing fraud
- Theft of corporate assets (employees, managers, third parties)

JFAR does not publish material typically published in law reviews, concerning the interpretation of laws or court cases. Appropriate contributions will include scholarship of discovery, integration, application, and teaching, as follows:

- Appropriate methods for discovery-based research include, but are not limited to, laboratory studies, surveys, theory-based analyses, case studies, critical analyses, and studies using archival data. If the study is a replication or primarily reports nonsignificant results, the letter to the editor should so indicate. Replications play a crucial role in the research process and are welcome. They would normally be published as a “Research Note” which is substantially shorter than an original article and because it closely cites the original study. Studies in which the hypothesized effects are not found (i.e., studies that have “nonsignificant” results) will be considered if they have been rigorously conducted, are theoretically sound, and demonstrate high construct validity, internal validity, and statistical power. Appropriate integrative papers will provide syntheses of

academic or practice literature in an area related to the topics such as the ones listed above. They must provide new insights into the literature that will facilitate further research or enhance the application of knowledge. Applied studies might bring to forensic accounting settings specific tools or techniques. A good example is Nigrini's introduction of Benford's Law as an analytical tool to detect fabricated financial numbers.

- *JFAR* also will publish teaching cases that make a clear and significant contribution to the teaching of forensic accounting, normally with respect to the "appropriate topics" listed above. *JFAR* will follow the same guidelines and requirements for cases as Issues in Accounting Education (see http://aaajournals.org/userimages/ContentEditor/1432243473094/Issues_Editorial_Policy.pdf).

6. Submission and Review Process

Manuscripts should be submitted using the American Accounting Association's online Allen Track submission and peer review system at: <http://jfar.allentrack.net/cgi-bin/main.plex>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. The nonrefundable submission fee in U.S. funds is \$75 payable online by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/JFAR/Payment>. If you are unable to pay by credit card or have any questions please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org. Submitted manuscripts must be original work not previously published and not under consideration at another publication outlet. After screening by the editor and an associate editor for suitability, submissions normally will be blind reviewed by two qualified reviewers and a recommendation made by the responsible associate editor.

Based on the reviewers' comments and the associate editor's recommendation, the editor will accept, reject, or invite a revision. Revisions not resubmitted within 12 months from notification will be considered new submissions. *JFAR* is an online journal, and accepted articles will be published (posted online) as soon as possible after their acceptance.

7. Manuscript Preparation and Style

The American Accounting Association journals' manuscript preparation guidelines follow The Chicago Manual of Style (15th ed.; University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows Webster's Collegiate Dictionary.

Format

- All manuscripts should be in Microsoft® Word (.doc or .docx) or rich text (.rtf) and formatted in 12-point serif font on 8 ½ x 11" paper and should be double-spaced, except for indented quotations.

- Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
- Margins should be at least one inch from top, bottom, and sides.
- To promote anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial “we”.
- A cover page should show the title of the paper, all authors’ names, titles and affiliations, email addresses, and any acknowledgments.
- The American Accounting Association encourages use of gender-neutral language in its publications.
- Experimental studies using human subjects should contain a footnote affirming that approval has been granted by the institution where the experiment took place.
- Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lowercase. Headings may be numbered with Roman numerals but numbering is not required. For example:

I. A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING
A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading
A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading
A paragraph indent, bold, lowercase, fourth-level heading. Text starts ...

Pagination: All pages, including tables, appendices and references, should be serially numbered. Major sections may be numbered in Roman numerals. Subsections should not be numbered.

Numbers: Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.

Percentages and Decimal Fractions: In nontechnical copy use the word percent in the text; in tables and figures, the symbol % is used.

Hyphens: Use a hyphen to join unit modifiers or to clarify usage. For example: a cross-sectional equation; re-form. See Webster’s for correct usage.

Keywords: The abstract, synopsis, or summary must be followed by at least three keywords to assist in indexing the paper and identifying qualified reviewers.

Abstract/Synopsis/Summary

An Abstract, Synopsis, or Summary of 100–200 should be presented on a separate page immediately preceding the text. The Abstract should concisely inform the reader of the manuscript’s topic, its methods, and its findings. The Keywords statement should appear immediately below the Abstract, Synopsis, or Summary. The text of the paper should start with a section labeled “I. INTRODUCTION” or “INTRODUCTION” which provides more details about the paper’s purpose, motivation, methodology, and findings. Both the Abstract and the Introduction should be relatively nontechnical, yet clear enough for an informed reader to

understand the manuscript's contribution. The manuscript's title, but neither the author's name nor other identification designations, should appear on the Abstract page.

Supplemental Materials: A wide range of supplemental materials can be hosted on the AAA Digital Library including audio and/or video files, spread sheets, financial reports, data sets, and full color versions of graphics appearing only as black and white in the journal pages. Authors are encouraged to provide supporting or additional materials as appropriate. These materials will be subject to normal editorial review.

Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure. Tables and figures should define each variable. The titles and definitions should be sufficiently detailed to enable the reader to interpret the tables and figures without reference to the text.
2. Please create tables using the table editor in the word processing software, not tabs.
3. A reference to each graphic should be made in the text.
4. The author should indicate where each graphic should be inserted in the text.
5. Graphics should be reasonably interpreted without reference to the text.
6. Source lines and notes should be included as necessary.
7. When information is not available, use "NA" capitalized with no slash between.
8. Figures must be prepared in a form suitable for printing.

Equations: Equations should be numbered in parentheses flush with the right-hand margin.

8. Documentation

Citations: Within-text citations are made using an author-year format. Cited works must correspond to the list of works listed in the "References" section. Authors should make an effort to include the relevant page numbers in the within-text citations.

1. In the text, works are cited as follows: author's last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).
2. For repeated citations of works that have three or more authors, use only the first author's last name followed by "et al." (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).
3. Unless confusion would result, do not use "p." or "pp." before page numbers. For example, (Dechow and Dichev 2002, 41–42).

4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).
5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide ...”
6. Citations to institutional works should use acronyms or short titles where practicable. For example: (NCFRR, The Treadway Commission 1987).
7. If the paper refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

Reference List: Every manuscript must include a “References” section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use The Chicago Manual of Style):

1. Arrange citations in alphabetical order according to the surname of the first author or the name of the institution or body responsible for the published work.
2. Use authors’ initials instead of proper names.
3. For two or more authors, separate authors with a comma, including a comma before “and” (Dechow, P. M., R. Sloan, and A. Sweeney).
4. Date of publication follows the author’s (authors’) name(s).
5. Titles of journals or newspapers should not be abbreviated.
6. For resource materials that were only available online and are now no longer available, please include a “last accessed” date.
7. Sample references can be found at:
http://aaajournals.org/userimages/ContentEditor/1432243703884/MANUSCRIPT_PREPARATION_AND_STYLE.pdf.

Footnotes: Footnotes are not used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that, if included in the body of the text, might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

9. Policy on Reproduction

An objective of the American Accounting Association is to promote the wide dissemination of the results of systematic scholarly inquiries into the broad field of accounting. Permission is hereby granted to reproduce any of the contents of AAA journals for use in courses of instruction, as long as the source and American Accounting Association copyright are indicated in any such reproductions.

For permission to reproduce any of the contents of AAA journals for use in other than courses of instruction—e.g., inclusion in books of readings or in any other publications intended for general distribution— please contact Copyright Clearance Center at <http://www.copyright.com/> and click

on the “Get Permissions” button for options and pricing. In consideration for the grant of permission by the American Accounting Association in such instances, the applicant must notify the author(s) in writing of the intended use to be made of each reproduction.

VIII. OBJECTIVES, ACTION STEPS AND ACCOMPLISHMENTS BY STANDING COMMITTEES

FA Committee Reports Completed in 2015-2017 and To Be Completed in 2017-2019 (Years 7/1 to 6/30)

Member Acquisition and Retention Committee Membership Numbers 2011-2012: 564; 2012-2013: 533 2013-2014: 461; 2014-2015: 463 2015-2016:475 ;2016-2017:491	
2015-2017	2017-2019
<p>Mission: The Forensic and Investigative Accounting (FA) Section cuts across disciplines, specialty areas and geographic boundaries. The Member Acquisition and Retention Committee shall endeavor to maintain a membership that includes academicians, practicing auditors and other individuals with a vested interest in forensic accounting research and practice. To accomplish this, the Committee is responsible for planning and implementing membership-enhancing activities.</p> <p>Objective: To increase the membership by 25% over the next two years.</p> <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Developed annual plans to increase FA Forensic Section membership and coordinate the implementation of those plans. 2. Monitored the membership of the FA Section and prepare an annual analysis of the Forensic Section's membership list (current membership lists and a list of schools by Region may be obtained from the AAA office) for the Executive Committee of the Section. 3. Presented a report on FA Section membership composition and trends and on Membership Committee activities at the Section's annual business meeting. 4. E-mailed everyone that attended the annual conference and invite them to join. 5. Compared the membership rosters from the prior two years to this year's roster. If a member dropped, e-mail to ask why. <p>The FA Section Membership has been flat for the period covering 2015 to 2017. Full membership was 409 members from 2015 to 2016. Full membership declined by 1 down to 408 members for the period 2016 to 2017. The FA Section student membership however, did increase over the period 2015 to 2017. Student membership was 66 members from 2015 to 2016. It increased by 17 (25.5%) in 2017 to 83.</p>	<p>Mission: The Forensic and Investigative Accounting (FA) Section cuts across disciplines, specialty areas and geographic boundaries. The Member Acquisition and Retention Committee shall endeavor to maintain a membership that includes academicians, practicing auditors and other individuals with a vested interest in forensic accounting research and practice. To accomplish this, the Committee is responsible for planning and implementing membership-enhancing activities.</p> <p>Objective: To increase the membership by 25% over the next two years.</p> <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Develop annual plans to increase FA Forensic Section membership and coordinate the implementation of those plans. 2. Monitor the membership of the FA Section and prepare an annual analysis of the Forensic Section's membership list (current membership lists and a list of schools by Region may be obtained from the AAA office) for the Executive Committee of the Section. 3. Present a report on FA Section membership composition and trends and on Membership Committee activities at the Section's annual business meeting. 4. E-mail everyone that attended the annual conference and invite them to join. 5. Compare the membership rosters from the prior two years to this year's roster. If a member dropped, e-mail to ask why.

By-Law Review/Strategic Planning Committee

2015-2017

2017-2019

Mission: To update the by-laws as needed and to prepare a strategic plan each year based upon the input of each committee. To establish operational policies and procedures. To effectively define roles and responsibilities for officers, trustees and members.

Objectives:

1. To annually review the by-laws and prepare amendments to present to the membership at the annual meeting for approval.
2. To prepare an annual strategic plan by committee for the Forensic section to be presented at the annual meeting for approval.
3. To ensure effective operation of the FA Section of the AAA by creating an operations manual.
4. To develop an adequate and effective operations manual.
5. To update the operations manual as required.

Action Steps Completed:

By-laws: No changes in the past two years

Committee Strategy:

1. Asked all committee chairs to create a mission statement, objectives and action steps for their committees.
2. Combined all the chairs information into a combined strategy.
3. Placed committee reports in Operations Manual to be presented to the membership at the annual meeting.

Operations Manual:

1. Updated the operations manual.

Mission: To update the by-laws as needed and to prepare a strategic plan each year based upon the input of each committee. To establish operational policies and procedures. To effectively define roles and responsibilities for officers, trustees and members.

Objectives:

1. To annually review the by-laws and prepare amendments to present to the membership at the annual meeting for approval.
2. To prepare an annual strategic plan by committee for the Forensic section to be presented at the annual meeting for approval.
3. To ensure effective operation of the FA Section of the AAA by creating an operations manual.
4. To develop an adequate and effective operations manual.
5. To update the operations manual as required.

Action Steps:

By-laws:

1. Review the changes being suggested for the AAA by-laws.
2. Determine the need for changes to the Forensic Section's by-laws due to the changes to the AAA by-laws.
3. Prepare changes and send to the membership for comments.
4. Finalize wording to the suggested changes to the by-laws.
5. Bring the by-laws suggested changes to a vote.

Committee Strategy:

1. Ask all committee chairs to create a mission statement, objectives and action steps for their committees.
2. Combine all the chairs information into a combined strategy.
3. Bring to the membership at the annual meeting.

Operations Manual:

1. To update the operation manual as required.

IFRS & Fraud	
2015-2017	2017-2019
<p>Mission: To map out all IFRS standards and pinpoint those most susceptible to be exploited in fraudulent financial reporting scenarios. Compile findings in a format useable and accessible for educational, curriculum development and research purposes.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. Mapping out all relevant IFRS standards that are candidates for “flexible interpretations” by motivated CEOs, CFOs, and others. 2. Build out scenarios where such fraudulent financial reporting might occur, including presentation/concealment techniques. 3. Develop the tools and techniques to prevent, deter, and detect such “cooking the books” scenarios. 4. List and describe cases of fraudulent financial reporting under IFRS. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Had conference calls to develop these ideas further. 2. Appointed a subset of Committee members to take up the tasks necessary to achieve the objectives and the overall mission. 3. Use da RACI chart to assess progress periodically. 4. Reviewed literature and conduct internet searches to identify IFRS Fraud cases. 5. Reported on a semi-annual basis on progress made by the IFRS and Fraud Committee on its charter as laid out above. <p>(Note: Specific attention would be given to U.S. GAAP equivalents (FASB standards), the impact of technology in furnishing electronic evidence, and the investigation of fraudulent transactions scenarios and the manner in which they are presented/concealed i.e., errors of commission as well as omission).</p>	<p>Mission: To map out all IFRS standards and pinpoint those most susceptible to be exploited in fraudulent financial reporting scenarios. Compile findings in a format useable and accessible for educational, curriculum development and research purposes.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. Mapping out all relevant IFRS standards that are candidates for “flexible interpretations” by motivated CEOs, CFOs, and others. 2. Build out scenarios where such fraudulent financial reporting might occur, including presentation/concealment techniques. 3. Develop the tools and techniques to prevent, deter, and detect such “cooking the books” scenarios. 4. List and describe cases of fraudulent financial reporting under IFRS. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Have conference calls to develop these ideas further. 2. Appoint a subset of Committee members to take up the tasks necessary to achieve the objectives and the overall mission. 3. Use a RACI chart to assess progress periodically. 4. Review the literature and conduct internet searches to identify IFRS Fraud cases. 5. Report on a semi-annual basis on progress made by the IRFS and Fraud Committee on its charter as laid out above. <p>(Note: Specific attention would be given to U.S. GAAP equivalents (FASB standards), the impact of technology in furnishing electronic evidence, and the investigation of fraudulent transactions scenarios and the manner in which they are presented/concealed i.e., errors of commission as well as omission).</p>

Syllabus Exchange Committee	
2015-2017	2017-2019
<p>Mission: Gather syllabi used by educators in accounting and investigative accounting courses as a resource to others teaching such courses.</p> <p>Objectives: To gather and disseminate through the Section website syllabi used by educators in forensic and investigative accounting courses.</p> <p>To determine patterns of content by summarizing the syllabi disseminated through the Section website used by educators in forensic and investigative accounting courses and report to the section at a mid-year meeting.</p> <p>To develop a paper on any common trends of learning objectives for the AAA meeting and the FA journal.</p> <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Notified members via the website, email, and conference meetings that the Section desires to gather and disseminate syllabi used in forensic and investigative accounting courses. 2. Posted syllabi at the Section website, including: <ol style="list-style-type: none"> a. Course level (undergraduate/graduate) b. Course name (if not on the syllabus) c. Topics covered (if not obvious from the course name) d. Faculty name and affiliation (if not on the syllabus) e. Whether educator has additional course material (e.g., lecture notes, problem sets, cases, assignments) he/she is willing to share or if he/she is available for direct contact to discuss course or material f. On a regular basis, request updated syllabi and related information via the member newsletter 	<p>Mission: Gather syllabi used by educators in accounting and investigative accounting courses as a resource to others teaching such courses.</p> <p>Objectives: To gather and disseminate through the Section website syllabi used by educators in forensic and investigative accounting courses.</p> <p>To determine patterns of content by summarizing the syllabi disseminated through the Section website used by educators in forensic and investigative accounting courses and report to the section at a mid-year meeting.</p> <p>To develop a paper on any common trends of learning objectives for the AAA meeting and the FA journal.</p> <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Notify members via the website, email, and conference meetings that the Section desires to gather and disseminate syllabi used in forensic and investigative accounting courses. 2. Post syllabi at the Section website, including: <ol style="list-style-type: none"> a. Course level (undergraduate/graduate) b. Course name (if not on the syllabus) c. Topics covered (if not obvious from the course name) d. Faculty name and affiliation (if not on the syllabus) e. Whether educator has additional course material (e.g., lecture notes, problem sets, cases, assignments) he/she is willing to share or if he/she is available for direct contact to discuss course or material f. On a regular basis, request updated syllabi and related information via the member newsletter

Fraud in Governmental & Not-for-Profit Entities	
2015-2017	2017-2019
<p>Mission: Note – the committee did not create a mission, objectives, or action steps in 2015-2017.</p> <p>Objectives:</p> <p>Action Steps Completed:</p>	<p>Mission: To strengthen the members’ awareness of various methods of fraud targeting governmental and not-for-profit organizations.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To collect and publish relevant materials in a virtual library that is published online using the FA Section web site on the AAA Commons. Compile findings in a format useable and accessible for educational, curriculum development and research purposes. 2. To stimulate discussion among professors and practitioners about methods, resources, findings, and practices through the virtual library. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Identify individuals to form the committee. 2. Identify individual to be responsible as a reliable contact to pass on the collected materials for publishing. 3. Continue sending the collected combined materials to the section’s responsible officer (s) to build-up the library. 4. Invite the rest of the membership to contribute to the collected materials.

Publications Committee	
2015-2017	2017-2019
<p>Mission: Create a section journal that is recognized by the AAA.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. Select the inaugural editor. 2. Get the journal started. <p>Action Steps completed:</p> <ol style="list-style-type: none"> 1. Sent out a call for nominations for editor 2. Reviewed nominations and contact nominees by August 31, 2014. 3. Made recommendations of journal editor to the Executive Committee by September 30, 2014. 4. Assisted the new Editor with starting the journal. 	<p>Mission: Report/recommend to the Executive Committee on matters concerning section publications.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. Provide oversight of the Journal of Forensic Accounting Research 2. Call for nomination for editor of Journal of Forensic Accounting Research 3. Recommend to the President and Executive Committee incoming editors of Section publications. <p>Action steps:</p> <ol style="list-style-type: none"> 1. Review reports from the editor of JFAR 2. Send out call for nomination for editor 3. Make recommendation to the President and Executive Committee incoming editor of JFAR

Awards Committee	
2015-2017	2017-2019
<p>Mission: To seek nominations and then select the best submission for three awards: Best FA research paper; best FA teaching innovation; and best FA dissertation.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To obtain good nominations for the three awards mentioned/ 2. To select the best among the nominations. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Made announcement. 2. Solicited nominations. 3. Selected the award winners. 	<p>Mission: To seek nominations and then select the best submission for three awards: Best FA research paper; best FA teaching innovation; and best FA dissertation.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To obtain good nominations for the three awards mentioned/ 2. To select the best among the nominations. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Make announcement 2. Solicit nominations 3. Select the award winners

Nominating Committee	
2015-2017	2017-2019
<p>Mission: The nominating committee shall carry out its duties as outlined in section VII of the By-laws.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To determine positions that will be vacated and actively solicit nominations from Section members. 2. To accept nominations and to determine eligibility of nominees. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Determined positions that will be vacated and actively solicit nominations from Section members via an email call for nominations and posting of same to the Section website no later than the end of January of each year; 2. Sent a second call for nominations email prior to the close of nominations; 3. Accepted nominations for open positions until the first Monday in March of each year; 4. Considered the qualifications and experience of the nominees, determine eligibility and willingness to serve in the nominated capacity, and put forth a slate of nominees to stand for election, consisting of at least 2 nominees for each open position, where possible, by April 1 of each year; 5. Oversaw preparation of and administration of balloting conducted by staff of the AAA, to be concluded by the end of April; 6. Ascertained that results are certified by the Secretary of the section and announced to the membership within 1 month after the vote. 	<p>Mission: The nominating committee shall carry out its duties as outlined in section VII of the By-laws.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To determine positions that will be vacated and actively solicit nominations from Section members. 2. To accept nominations and to determine eligibility of nominees. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Determine positions that will be vacated and actively solicit nominations from Section members via an email call for nominations and posting of same to the Section website no later than the end of January of each year; 2. Send a second call for nominations email prior to the close of nominations; 3. Accept nominations for open positions until the first Monday in March of each year; 4. Consider the qualifications and experience of the nominees, determine eligibility and willingness to serve in the nominated capacity, and put forth a slate of nominees to stand for election, consisting of at least 2 nominees for each open position, where possible, by April 1 of each year; 5. Oversee preparation of and administration of balloting conducted by staff of the AAA, to be concluded by the end of April; 6. Ascertain that results are certified by the Secretary of the section and announced to the membership within 1 month after the vote.

Litigation Support	
2015-2017	2017-2019
<p>Mission: The mission of the Litigation Support Committee is to investigate and research litigation services required and utilized by the accounting profession.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To determine what procedures and protocols are presently adopted in practice by professionals. 2. To survey academics to determine what procedures and protocols are taught in college and universities forensic accounting and fraud examination college courses. 3. To obtain professionals to speak and participate at meetings. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Identified and obtained professionals to attend FA mid-year and annual meetings in order to discuss views and topics with academics. 	<p>Mission: The mission of the Litigation Support Committee is to investigate and research litigation services required and utilized by the accounting profession.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 4. To determine what procedures and protocols are presently adopted in practice by professionals. 5. To survey academics to determine what procedures and protocols are taught in college and universities forensic accounting and fraud examination college courses. 6. To obtain professionals to speak and participate at meetings. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Solicit members of the FA section to collaborate with professionals to develop a series of cases for educational purposes. 2. Identify and request professionals to attend FA mid-year and annual meetings in order to discuss views and topics with academics.

Electronic Evidence & Fraud	
2015-2017	2017-2019
<p>Mission: To strengthen the members' awareness of various methods of digital and cybercrimes and the role played by social media, technology involved, mobile devices, and digital forensic investigation in collecting reliable electronic evidences, security related issues, and new development in computer and Internet forensics.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. Collected and continue publishing relevant materials in a virtual library that is published online using the FA Section web site on the AAA Commons. Specific attention would be given to materials related to emerging threats in mobile and digital devices, cloud computing & social media, using computer forensic and business intelligence tools and techniques in fraud investigations, impact of technology in the fight against fraud and uncover it, as well as investigation of fraudulent transactions. 2. To stimulate discussion among professors and practitioners about methods, resources, findings, and practices through the virtual library. 3. To build an interactive communication, perhaps through the use of Web 2.0 tools. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> 1. Identified individual to be responsible as a reliable contact to pass on the collected materials for publishing. 2. Continue sending the collected combined materials to the section's responsible officer (s) to build-up the library. 3. Started Invitation for the rest of the membership to contribute to the collected materials. 	<p>Mission: To strengthen the members' awareness of various methods of digital and cybercrimes and the role played by social media, technology involved, mobile devices, and digital forensic investigation in collecting reliable electronic evidences, security related issues, and new development in computer and Internet forensics.</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1. To continue collecting and publishing relevant materials in a virtual library that is published online using the FA Section web site on the AAA Commons. Specific attention would be given to materials related to emerging threats in mobile and digital devices, cloud computing & social media, using computer forensic and business intelligence tools and techniques in fraud investigations, impact of technology in the fight against fraud and uncover it, as well as investigation of fraudulent transactions. 2. To stimulate discussion among professors and practitioners about methods, resources, findings, and practices through the virtual library. 3. To build an interactive communication, perhaps through the use of mobile and Web 2.0 tools. <p>Action Steps:</p> <ol style="list-style-type: none"> 1. Identify individual to be responsible as a reliable contact to pass on the collected materials for publishing. 2. Continue sending the collected combined materials to the section's responsible officer (s) to build-up the library. 3. Invite the rest of the membership to contribute to the collected materials.

Tax Fraud and Underground Economy Committee

2015-2017	2017-2019
<p>Mission:</p> <ol style="list-style-type: none"> To prepare, originate and collect materials that are relevant to tax fraud case analysis and investigation and useful for educational, curriculum development and research purposes. To collect materials that pertains to the underground economy and its impact on tax fraud cases and investigations. To determine the primary motivation for the involvement of a forensic accountant in tax fraud cases. <p>Objectives:</p> <ol style="list-style-type: none"> To inform academicians and accounting students about the actions that illegal tax protesters take to evade federal income taxes. To raise awareness among academicians and accounting students about the tax evasion schemes that are committed through the use of tax-exempt organizations. To inform academicians and accounting students about the methods that are employed by the I.R.S. to investigate and prosecute individuals that attempt to evade taxation of illegal as well as legal income by conducting financial transactions on a cash basis. To facilitate an exchange of information on teaching tax fraud by sharing course-syllabi, teaching materials and techniques, exam design, projects, guest speakers, etc. To promote more academic research pertaining to tax fraud and underground economy topics. <p>Action Steps Completed:</p> <ol style="list-style-type: none"> The University of South Florida-St. Petersburg had a Special Agent from the Criminal Investigation section of the IRS make presentations on tax fraud to two separate tax graduate classes. Methods and techniques of investigation were discussed (to the extent allowed by the IRS). In March 2016, the Tax Fraud and Underground Economy Committee held a panel discussion at the Forensic Accounting section mid-year meeting on "The Legal and Historical Aspects of Illegal Tax Protesters." Tax fraud course syllabi are available from the committee chairperson for those academics who wish to teach a tax fraud course. 	<p>Mission:</p> <ol style="list-style-type: none"> To prepare, originate and collect materials that are relevant to tax fraud case analysis and investigation and useful for educational, curriculum development and research purposes. To collect materials that pertains to the underground economy and its impact on tax fraud cases and investigations. To determine the primary motivation for the involvement of a forensic accountant in tax fraud cases. <p>Objectives:</p> <ol style="list-style-type: none"> To inform academicians and accounting students about the actions that illegal tax protesters take to evade federal income taxes. To raise awareness among academicians and accounting students about the tax evasion schemes that are committed through the use of tax-exempt organizations. To inform academicians and accounting students about the methods that are employed by the I.R.S. to investigate and prosecute individuals that attempt to evade taxation of illegal as well as legal income by conducting financial transactions on a cash basis. To facilitate an exchange of information on teaching tax fraud by sharing course-syllabi, teaching materials and techniques, exam design, projects, guest speakers, etc. To promote more academic research pertaining to tax fraud and underground economy topics. <p>Action Steps to Complete:</p> <ol style="list-style-type: none"> Hold a panel discussion pertaining to illegal tax protesters' activities at the mid-year FA, AAA National meeting or a regional meeting. Hold a panel discussion at the FA midyear, AAA National meeting or a regional meeting pertaining to tax exempt organizations. Hold a panel discussion at the FA midyear, AAA National meeting or regional meeting addressing actions taken by the I.R.S. to detect and prosecute the evasion of taxes through cash only transactions. Conduct a panel discussion or a demonstration of techniques utilized to teach tax fraud related. Encourage academicians to perform academic research by highlighting publication opportunities.