

American Accounting Association

Forensic Accounting Section

The Forensic Accounting Educator

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A MESSAGE FROM YOUR PRESIDENT



Greetings Forensic Accounting Section Members,

I hope this message finds you well. Most of you probably have gone back to the in-person teaching for the past two semesters. Me too, and I find that the in-person teaching is no longer the same as in the pre-COVID-19 period. I have to talk much louder so my voice can pass through the mask to reach students. I also record my in-person classes just in case students cannot attend classes. As I write this message, things are getting back to normal (well, at least as normal as it can be). As of mid-March 2022, we don't have to wear the mask in class.

Even though we have not had an in-person conference since our midyear conference in Washington D.C. in March 2020, it is crucial that we remain connected and engaged. Thanks to Pat Johnson for resuming the section Newsletter. The section Newsletter is an excellent way to keep us connected. Pat is also looking for people to contribute to the newsletter. If you have any news you would like to share with us, we are happy to learn that! Also, if you have learned something new or find any helpful resources, please share them with us.

Alyssa Ong is our new Education Committee Chair, and I have asked her to set up two webinars for this academic year. She has been working diligently with AAA. We had the first webinar through weARE series on February 4, 2022 and Dr. John Thornton at Azusa Pacific University gave us a fantastic presentation on ethics. We had a record high attendance for this webinar. The second webinar will be on June 17, 11:00 am EST. The topic is Data Analytics: From the Profession to the Classroom. This is a timely and important topic, so please join us if you can. We will also provide CPE credits for the webinar.

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Our section journal, *Journal of Forensic Accounting Research*, needs your support. Several special issues are calling for papers. Please spread the word to your friends and colleagues, so they are aware of the calls for papers. The submission deadlines spread from December 21, 2022, to June 15, 2023. There is plenty of time for you to start new research projects!

Next, I would like to thank our VP-Practice, Brien Jones. He has been so helpful in providing the section members extra value by offering our members one-year Affiliate membership with NACVA. Detailed information about the associated benefits of the Affiliate membership and how the section members can enroll is included in this newsletter. Brien also shares his expertise in running a hybrid conference with us and offers his assistance in helping us to get ready for the 2022 midyear conference.

We had a successful midyear meeting in March 2022. Kip Holderness as the program chair, Carol Yu and Martin Ndicu as the paper chairs worked hard in planning the conference. In addition, I also would like to thank our sponsors: Deloitte, Grant Thornton, KPMG, and NACVA, for their continuous support.

Another thank-you goes to Sri Ramamoorti, who chairs the Professional Association Liaison Committee. He has devoted his time reaching out to outside practitioners and working on getting sponsorships.

Special thanks to Dick Riley, Cindy Durtschi, Ronald Daigle, and Lester Heitger who answered many of my questions and offered advice. I am so glad that I have you in my corner.

Finally, Forensic Accounting Section is a great section. I am supported by so many of you, and I would like to do the same for you. Please stay engaged or become engaged if you have not done so. Together we can make the Forensic Accounting section a value-added section for all our members.

Chih-Chen Lee, President



Honors and Awards



Congratulations to section member Lynda Schwartz of the Isenberg School of Management at the University of Massachusetts Amherst! She was recognized by the AICPA as one of two 2021 Forensic and Litigation Services Volunteers of the Year during the AICPA Forensic and Valuation Services Conference held in November 2021.



Forensic Accounting Section Awards – Midyear Meeting March 2022

Paper Awards

Best Paper



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

Xin Geng (Berry College) and Alyssa Ong (Pepperdine University)

Best Public Interest Paper

“The Unintended Consequences of Auditors’ Materiality Disclosures on Whistleblowing Intentions”

Mac Festa (University of Wyoming), Megan Marie Jones (Xavier University), Darin (Kip) Holderness (West Virginia University), and Richard Riley (West Virginia University)

Service Awards

Program Chair Service Award for 2021 Midyear Meeting

Meghann Cefaratti Northern Illinois University

Research Program Chair Service Award for 2021 Midyear Meeting

Aaron Wilson Ohio University

Research Program Chair Service Award for 2021 Midyear Meeting

Andrea Scheetz Georgia Southern University

Upcoming Events

The FAS section has organized a session that will be available to all AAA members as part of the weARE Webinar series. A special thanks to Alyssa Ong, Education chair, for taking the lead on this. See details below.

weARE Webinar June 17th, 11:00 am EST

Data Analytics: From the Profession to the Classroom

The accounting profession is data and technology driven. Management and executive leadership are looking to accounting professionals more than ever to use data to support insightful decision making. To help equip your students with the data analytics skills they will need in the first few years of their careers, we cover key tools and skills employers would like their college hires to know and how you can incorporate them into your classroom setting.

This presentation includes:

- A tool-agnostic approach to introducing the fundamentals of data and data analytics
- Data analytics tools that accounting professionals use and how they are using them
- Firsthand experiences on integrating data visualization in an accounting classroom
- Tips for finding free data sets that will help your students build data analytics skills

By including technologies and data analytics in your courses, students will be exposed to skillsets that can help set them apart professionally by filling in skill gaps employers want.

Presenters: **Danielle Brannock, CPA, CSPO** and **Alicja Foksinska, CISA, CFE**

Note: (Registration will be available at <https://aaahq.org/Education/Resources/Online> closer to the date)

Preconference Workshop, Sunday, July 31st (precedes AAA Annual Meeting)

Day: July 31st

Time: 1-4.30pm

Presenters:

Mike Brodsky, Deloitte & Touche LLP
mbrodsky@deloitte.com

Christine Cheng, University of Mississippi
ccheng3@olemiss.edu

Description:

In this session, presenters will share about the different fraud risks that are prevalent today, how companies can deal with the risks, and the SEC's current focus. Participants will be able to engage the presenters and each other in discussions about the fraud risks, how to better manage those risks, and regulatory focus on current issues.

Format:

This session will have presentations and discussions on two topics: 1. Managing Fraud Risk in Uncertain Times 2. SEC Update

Both topics will have equal time allotted. Presenters will spend the first 1.5 hours of each presentation going over the topic and then there will be time for discussion among the attendees as well as a Q&A session.

Learning Objective:

Participants will learn about managing fraud risks that were prevalent during the COVID pandemic and the current fraud risk landscape that companies are facing. Participants will also get to hear from an SEC Visiting Scholar about the agency's current focus. Together, participants will be able to keep current on fraud and regulatory events and spark new research ideas relevant to practice.

For more information contact Alyssa Ong (alyssa.ong@pepperdine.edu)

NACVA Membership Offer

Many thanks to our VP of Practice, Brien Jones, for providing the opportunity to receive a one-year complimentary academician membership to NACVA|GACVA. **Take advantage of this generous offer by JUNE 30, 2022.**

Complimentary One-Year Academician Membership to NACVA|GACVA

One-year complimentary Academician Membership is extended to members of the Forensic Accounting Section.

- View this [quick video](#)
- [Click here](#) for details and to enroll

Academician Membership with NACVA|GACVA provides access to practitioner-centric training, turnkey curriculum for business valuation and financial forensic certification, technical publications, essential valuation databases and software, guidance on professional standards, 7,000+ credential designees, members, and mentors worldwide, active job board postings, monthly virtual industry news programs, and more. [Enroll](#) as an Academician Member by June 30, 2022, using promotion code AAASFAS2022.

“Bridging the intersection of academia and practice is essential,” states [Brien K. Jones](#), Chief Operations Officer/Executive Vice President for the National Association of Certified Valuators and Analysts® ([NACVA®](#)) and Global Association of Certified Valuators and Analysts™ ([GACVA™](#)) and VP-Practice for the Forensic Accounting Section. “Extending practitioner-centric resources to members of the Forensic Accounting Section strengthens our efforts to attain and disseminate knowledge, fosters research and publishing opportunities, and supports educational resources from a practice perspective. Collaboration between practitioners, faculty, and students also cultivates career opportunities and can shape perspectives about how academic principals transpire in practice.”

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

2022 Mid-Year Conference

We had a successful midyear meeting in March. The meeting was held virtually due to Covid-related travel concerns. We expect to meet in-person next year in Salt Lake City at NACVA headquarters. The midyear meeting had 113 participants. We enjoyed many great research papers, teaching innovations, and panel discussions. Thank you to our sponsors: Deloitte, Grant Thornton, KPMG, and NACVA, for helping to make the meeting a success! ~ Kip Holderness



Deloitte Foundation



The FAS section would like to thank Kip Holderness, Martin Ndicu, and Carol Yu 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.

The editors invite submissions of original unpublished work for these special interest forums listed below.

Manuscript Submission Information

We will consider papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in the *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers). Each submission for these special interest forums will go through the normal review process for *JFAR* and should conform to the appropriate style and submission guidelines that can be found on the [**Journal of Forensic Accounting Research page**](#)

Submission Paths

There are two paths to submission in the Special Issue Forums.

Completed Manuscripts

Completed manuscripts may be submitted for consideration in a special topic forum at any time. Manuscripts will be considered as they are received. They will be subject to an expedited review process, generally using one reviewer and a special issue forum editor. We plan to provide a quick turnaround on the initial submission and expect authors to resubmit in a timely manner (within three to six months) if invited to submit a revision. Manuscripts will be published as soon as they are accepted.

Manuscript Idea and Document Mentorship

Authors who have research ideas that they would like to develop for a special issue forum article may submit through the manuscript idea and document mentorship process. As part of this process, topic editors offer manuscript mentorship. The mentorship will proceed in multiple phases:

Phase 1 – The Idea Stage: Interested author(s) submit a two-page idea proposal describing key issues their paper will address.

Phase 2 – The Operational Phase: Assuming that the researchers receive positive feedback in Phase 1, they submit an expanded 10-to-15-page proposal that may include preliminary findings.

Phase 3 – Once the Phase 2 document is reviewed and approved, the authors develop a completed manuscript and submit it through the American Accounting Association editorial system. The manuscript will be “fast-tracked” through the review process. The probability of acceptance for papers at this phase should be high, as long as the authors’ responses to reviewer and editor feedback are satisfactory.

PAPERS AND PROPOSALS WILL BE REVIEWED AS SOON AS THEY ARE SUBMITTED.

Diversity, Equity, Inclusion (DEI), and Justice in Forensic Accounting

Submission Deadline: *Friday, September 30, 2022*

Digital Forensics/Forensic Analysis

Submission Deadline: *Wednesday, March 15, 2023*

Corporate Social Responsibility and Forensic Accounting

Submission Deadline: *Tuesday, March 21, 2023*

Taxation and Forensic Accounting

Submission Deadline: *Thursday, June 15, 2023*

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

profjohnsoncpa@gmail.com

Membership:

Not a section member? When you renew your membership, be sure to check the box for the Forensic Section dues. At \$35.00 a year, it’s a bargain! You can also complete the form online in the Membership section at www.aaahq.org.