

# Forensic Accounting Section



**American  
Accounting  
Association**

Forensic Accounting

**2019 Midyear Research  
Conference**

**March 1–2, 2019**

**The Westin St. Louis  
St. Louis, Missouri**

**#aaaFAS2019**

## A Special Thank You to Our Meeting Sponsor

We gratefully acknowledge the Deloitte Foundation for their generous support of the 2019 Forensic Accounting Research Conference.

# Deloitte Foundation

## Welcome

Greetings Forensic Accounting Research Conference Attendees!

Welcome to the 2019 Forensic Accounting Midyear Research Conference in St. Louis, Missouri at the Westin St. Louis on Friday and Saturday, March 1–2. We are excited by the conference, which kicks off with a Friday morning preconference workshop on Blockchain presented by Professor Graham Gal. Afterwards, we are pleased to welcome everyone to Friday's lunch with an update on our Forensic Accounting Section and an overview of our conference. After the lunch, concurrent sessions will commence with a range of topics covered Friday afternoon through Saturday afternoon.

Matt Sherman from Deloitte will kick-off our conference with a general session on Fighting Fraud with Forensic Analytics. We will hear about cases from the Deloitte Foundation that highlight a data-driven approach to fighting fraud. On Saturday morning, we are pleased to have Tom Hilton from Anders CPA sharing his experiences of working with both the prosecution and the defense in forensic investigations. Our Saturday morning plenary session will provide insight into the cybersecurity services that are emerging in the marketplace. Phillip J. Nemmers from EY will share with us his experiences with the application of the AICPA's SOC for Cybersecurity. At lunch on Saturday, we will have a presentation from Christina Solomon from RubinBrown that will provide a general look at the professional landscape and fraud trends our practitioners are seeing. Each one of our speakers has given of their time and expertise and we are grateful to have them share their knowledge with us.

We will see papers on the rationalization of fraud, auditor judgment, and fraud detection. Papers on fraud inquiry and when to bring criminal charges will be presented. Research focused on auditor judgment includes auditors' risk assessments and professional skepticism. We are pleased to have a panel session on Saturday afternoon entitled "Consulting and Expert Witnessing in the Taxation Area." The panelists' discussion will include the impact on evidence discoverability depending on the forensic accountant's role as a consultant or an expert witness.

## Welcome (continued)

As a new initiative, we have assigned discussants for several research papers. A big thanks to Paper Chair Kip Holderness for leading this effort. We will also see teaching cases that include financial statement fraud and a bit of who-done-it. We have an excellent mix of presentation topics across the conference. The sessions should generate valuable feedback for authors with their work. We wish them the best as they pursue publication and dissemination of newly discovered insights into forensic accounting.

I profusely thank all those who have been so instrumental with putting together this excellent conference. To begin, I thank Program Chair Meghann Cefaratti and Paper Chair Kip Holderness for their outstanding jobs putting together such an exceptional meeting. I also thank submitters, reviewers, presenters, discussants and moderators. I also thank our preconference workshop presenter Graham Gal and our guest speakers. Thank you to Markus Ahrens, Margot Cella, and Pat Johnson for significant contributions to our program. I also thank fellow officers and AAA personnel for their advice and assistance. Last but certainly not least, I thank Deloitte on behalf of our entire Section for sponsoring our conference.

Having attended this conference every year except one (when my son was born in 2012), I know firsthand this is an excellent opportunity for networking and connecting with others in forensic accounting. Please be active with doing so, and please do not hesitate to let us know how you would like to serve in the Section.

When the conference ends on Saturday, we will then turn our entire attention to this year's AAA Annual Meeting August 10–14 in San Francisco, California. Our Section will offer two boot camp sessions on Sunday, as well as our networking/gathering session known as SNORT on Tuesday evening and breakfast and business meeting on Wednesday morning. Of course, there will be excellent concurrent sessions Monday through Wednesday on a variety of forensic accounting topics. We will keep you posted as August approaches.

Best wishes,

Ronald J. Daigle  
President, Forensic Accounting Section  
2017–2019

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Darin Kip Holderness, West Virginia University

**Preconference Workshop/Education Chair**

Cindy Greenman, Embry-Riddle Aeronautical University

**For a complete listing of 2019 Forensic  
Accounting Leadership, please see  
[aaahq.org/19FARSDir](http://aaahq.org/19FARSDir)**

## Speaker Biographies

**Tom Hilton, MSF, CPA/ABV/CFF, CVA, CGMA,  
Forensic and Litigation Services, Anders CPA  
Providing Expertise in the Prosecution and Defense of  
Forensic Investigations  
Saturday Breakfast, March 2, 2019, 7:00 am–8:20 am**

Tom is an experienced forensic investigator with deep experience in fraud and forensic investigations, white collar crime investigations and the development and implementation of entity-level fraud risk management programs. He testifies frequently in large commercial litigation matters in federal and state courts and before arbitration panels. Tom is a frequent presenter at fraud and forensic conferences nationwide, author of articles in professional publications, and co-author of *Financial Valuation: Applications and Models* 1st, 2nd, 3rd and 4th editions. He has served as a member of the Board of Directors of the American Institute of Certified Public Accountants and currently serves as an adjunct professor of forensic accounting at the Richard A. Chaifetz School of Business, St. Louis University.

# Speaker Biographies

**Phillip J. Nemmers, Ernst & Young LLP**  
**Cybersecurity Services Marketplace**  
**Saturday, March 2, 2019, 8:30 am–10:00 am**

Phil is a Partner in the Cybersecurity practice of Ernst & Young LLP with over 30 years of experience supporting clients across various sectors including financial services, health care, telecommunications, consumer products, and aerospace and defense.

Within Cybersecurity, Phil is responsible for overseeing our compliance and regulatory-related activities impacted by cybersecurity risk; including:

- EY's outreach activities with various federal regulators across key sectors and the legislative branch to share insights regarding cyber risks, and gain visibility into upcoming changes; this regular cadence includes interactions with groups such as:
  - Financial Sector—CFPB, Department of the Treasury, FDIC, Federal Reserve, FINRA, NAIC, OCC, and the Senate Banking Committees
  - Health & Life Sciences—FDA and Office of Civil Rights
  - Oil & Gas/Power & Utilities—Department of Energy, Federal Energy Regulatory Commission, and Nuclear Regulatory Commission
  - Automotive—National Highway Traffic Safety Administration
  - Other—Department of Commerce, Department of Homeland Security, Federal Trade Commission, National Institute of Standards and Technology, Securities and Exchange Commission, and U.S. Chamber of Commerce
- The growing impact of cyber risks on external audits, internal audits, and third-party attestation activities. His efforts in this area include:
  - Teaming with EY's U.S. and global professional service groups to developed enhanced cybersecurity risk assessment procedures to support the firm's external audit activities
  - Presenting to the Audit Committees of numerous Fortune 500 companies on the topic of cybersecurity risk
  - Developing and presenting Board and senior leadership team training on cybersecurity risk and their related business implications
  - Assisting internal audit teams at numerous Fortune 500 companies to more effectively scope, design and execute audits of an entity's cybersecurity risk management program
  - Designing EY's approach to conducting third-party attestation engagements under the AICPA's "Reporting on Entity's Cybersecurity Risk Management Programs and Controls" guidance, issued in May 2017)

Phil is a Certified Public Accountant, a Certified Information System Auditor, and a Certified Information Technology Professional.

## Speaker Biographies

**Matt Sherman, Deloitte Advisory Services LLP**  
**Fighting Fraud with Forensic Analytics: An Integrated Approach from the Deloitte Foundation Forensic Accounting Case Study Series**  
**Friday, March 1, 2019, 1:10 pm–2:40 pm**

Matt is a Manager in Deloitte's Risk & Financial Advisory practice in the Greater Washington D.C. area. Matt has over six years of experience in corporate forensic and litigation consulting, corporate restructuring and corporate governance matters. While at Deloitte, he has participated in several engagements assisting clients in conducting fraud-related and Foreign Corrupt Practices Act (FCPA) investigations, as well as managed due diligence reviews for clients in high-risk countries around the world.

Matt has experience in helping clients navigate business controversies, such as M&A purchase price disputes, shareholder suits, and sensitive regulatory matters. Additionally, he works with clients to enhance their risk management programs through improved governance strategies, cultural change management, and data analytical tools to proactively mitigate against fraud, waste, and abuse as well as improve operational efficiencies.

**Christina Solomon, RubinBrown**  
**Professional Landscape of Fraud and Forensic Accounting Services**  
**Saturday Lunch, March 2, 2019, 12:00 pm–1:30 pm**

Christina Solomon is a Partner in RubinBrown's Business Advisory Services Group. As a financial forensics expert, she performs forensic accounting analysis and fraud investigations. She has provided financial consultation to businesses in a variety of industries, including manufacturing and distribution, professional service firms, healthcare, environmental, and not-for-profit organizations.

Christina's consulting services include developing financial analyses, quantifying damages, writing reports and providing deposition and trial testimonies. In addition, she has internal audit, financial modeling and data analysis experience.

In 2011, Christina was awarded RubinBrown's Community Service Award.

# 2019 Forensic Accounting Research Conference Friday, March 1, 2019

8:00 am–5:00 pm

## Registration

Cupples Foyer

9:45 am–11:45 am

## Preconference Workshop: Blockchains, Accounting, and Tokenization of the REA

Cupples Ballroom AB

*Information Technology - 2.4 CH*

Speaker: Graham Gal, University of Massachusetts  
Amherst

Please join us for our preconference workshop on Friday, March 1, 2019 from 10:00 am to noon. Graham Gal will lead us through an exercise on how blockchains work. We will cover data mining including cryptocurrencies and Bitcoin. Professor Gal will provide an introduction to collaboration space and why companies are moving to it. We will also look at business processes including exchanges versus conversion, sharing information versus keeping information private, and smart contracts. Professor Gal has made this workshop friendly for all levels of familiarity with blockchain concepts.

12:00 pm–1:00 pm

## Lunch, Welcome from our FAS President and Section Update

Promenade Ballroom

Speaker: Ronny J. Daigle, Sam Houston State  
University

1:10 pm–2:40 pm

## General Session, Fighting Fraud with Forensic Analytics: An Integrated Approach from the Deloitte Foundation Forensic Accounting Case Study Series

Cupples Ballroom AB

*Auditing - 1.8 CH*

Speaker: Matt Sherman, Deloitte Financial Advisory  
Services LLP

2:40 pm–3:00 pm

## Break

Cupples Foyer



# Friday, March 1, 2019 (continued)

3:00 pm–4:30 pm

## Concurrent Sessions

### 1.01: Rationalization

Cupples Ballroom C

*Behavioral Ethics - 1.8 CH*

Moderator: Joseph M. Wall, Marquette University

*Exploring the Fraud Triangle's Third Dimension:  
Rationalization as Revealed by Verbal and Visual Cues*

Kevin Jason Veenstra, McMaster University

Kareen Brown, Brock University

Pascale Lapointe-Antunes, Brock University

Han Li, Nanyang Technological University

Discussant: Joseph M. Wall, Marquette  
University

*Crowding Out Best Practice: Circumstances Matter  
More Than Rules*

Joseph M. Wall, Marquette University

Timothy J. Fogarty, Case Western Reserve University

Jodi Lynn Gissel McDowell, Marquette University

Discussant: Kevin Jason Veenstra, McMaster  
University

### 1.02: Financial Disclosures

Cupples Ballroom AB

*Accounting - 1.8 CH*

Moderator: Masumi Nakashima, Kanazawa Gakuin  
University

*Does the Market Respond to all Internal Control  
Material Weakness Disclosures Equally?*

Subash Adhikari, The University of South Dakota

Binod Guragai, University of Nevada, Reno

Ananth Seetharaman, University of North Texas

Discussant: Masumi Nakashima, Kanazawa  
Gakuin University

*Fraud Prediction Using MD&A Information: Evidence  
from Japan*

Masumi Nakashima, Kanazawa Gakuin University

Yoshitaka Hirose, Osaka City University

Hirohisa Hirai, Kanagawa University

Discussant: Subash Adhikari, University of South  
Dakota

*Survey Research on Earnings Quality: Evidence from Japan*

Masumi Nakashima, Kanazawa Gakuin University

Discussant: Ryan C. Knight, The University of  
New Mexico

# Friday, March 1, 2019 (continued)

3:00 pm–4:30 pm

## 1.03: Teaching Cases 1

Plaza AB

*Accounting - 1.8 CH*

Moderator: Karen Grossman Tabak, Maryville University

*SALES GO ROGUE: A Case in Financial Statement Fraud*  
Muniratu Kelly, Morgan State University  
Bilal Makkawi, Morgan State University

*Unbecoming of an Accountant—KPMG and the PCAOB Scandal*  
Karen Grossman Tabak, Maryville University

*Who Took the Money? A Fraud Teaching Case*  
Martin J. Coe, Western Illinois University  
John Stephan Delaney, Augustana University  
Jeffrey Coussens, Augustana College  
Michael Reddington, Wicklander-Zulawski and Associates

5:00 pm–6:00 pm

## Reception

Promenade Foyer

## Dinner on Your Own

# Saturday, March 2, 2019

7:00 am–3:30 pm

## Registration

Cupples Foyer

7:00 am–8:20 am

## Breakfast, Providing Expertise in the Prosecution and Defense of Forensic Investigations

Promenade Ballroom

*Auditing - 1.0 CH*

Speaker: Tom Hilton, Forensic and Litigation Services, Anders CPA

8:30 am–10:00 am

## General Session, Cybersecurity Services Marketplace

Cupples Ballroom AB

*Auditing - 1.8 CH*

Speaker: Phillip J. Nemmers, Ernst & Young LLP

# Saturday, March 2, 2019 (continued)

10:00 am–10:20 am

**Break**

Cupples Foyer

10:20 am–11:50 am

**Concurrent Sessions**

**2.01: Teaching Cases 2**

Cupples Ballroom C

*Accounting - 1.8 CH*

Moderator: Srinivasan Ragothaman, The University of South Dakota

*PwC and the Colonial Bank Fraud: Overview and Critical Analysis*

Donald Larry Crumbley, Louisiana State University  
Donald Lamar Ariail, Kennesaw State University

*Fake Accounts Scandal at Wells Fargo: What are the Lessons?*

Srinivasan Ragothaman, The University of South Dakota

Melissa Christianson, The University of South Dakota  
Tyler Custis, The University of South Dakota

*IRS Audit of Auto Financial Inc.: Utilizing Tax Incentives to Illustrate the Implementation of Tax Rules to Business*

Sara Kern, Gonzaga University  
Andrew M. Brajcich, Gonzaga University

**2.02: Research in Progress**

Cupples Ballroom AB

*Accounting - 1.8 CH*

Moderator: Maysa Abdullah Basoudan, Case Western Reserve University

*Do Extraordinary Alumnus CFOs Impair Auditors' Judgment?*

Oscar J. Harvin, Sam Houston State University

*Heuristics and Biases—Auditors vs. Fraud Examiners*

Richard G. Brody, The University of New Mexico  
Ryan C. Knight, The University of New Mexico

*Perceptions of the Usefulness of Various Teaching Methods in Forensic Accounting Education*

Hashem Abed Allah Alshurafat, University of Southern Queensland

Claire Beattie, University of Southern Queensland  
Gregory Jones, University of Southern Queensland  
John Sands, University of Southern Queensland

*The Roles of Retaliation, Evidence Strength, and Locus of Control in Internal Whistleblowing Intentions*

Maysa Abdullah Basoudan, Case Western Reserve University

# Saturday, March 2, 2019 (continued)

10:20 am–11:50 am

## 2.03: Auditor Judgment

Plaza AB

*Auditing - 1.8 CH*

Moderator: Arron Scott Fleming, West Virginia University

*The Effects of First Impressions and Supervisor Preference on Auditors' Risk Assessments*

Darin Kip Holderness, West Virginia University

Alyssa Sui Jing Ong, West Virginia University

Mark Zimbelman, Brigham Young University

Discussant: Aaron Wilson, Ohio University

*Auditor Substitution and the Transfer of Skepticism*

Arron Scott Fleming, West Virginia University

Darin Kip Holderness, West Virginia University

Megan Marie Jones, Xavier University

Discussant: Meghann Cefaratti, Northern Illinois University

*The Association Between Violations of the Foreign Corrupt Practices Act (FCPA) and Audit Risk Assessment*

Trevor Shonhiwa, Truman State University

Discussant: Arron Scott Fleming, West Virginia University

12:00 pm–1:30 pm

## Lunch, Professional Landscape of Fraud and Forensic Accounting Services

Promenade Ballroom

*Accounting - 1.0 CH*

Speaker: Christina Solomon, RubinBrown

1:45 pm–3:15 pm

## Concurrent Sessions

### 3.01: Accounting 1

Cupples Ballroom C

*Accounting - 1.8 CH*

Moderator: Ian Fargher, Chartered Accountants ANZ - University of Wollongong

*The Consideration of Gender in White-Collar Crimes and Implications for Accounting*

Ellen Lippman, University of Portland

Teri O. Grimmer, University of Portland

*Born and Raised to be a Fraudster*

Richard G. Brody, The University of New Mexico

Ryan C. Knight, The University of New Mexico

Jessica N. Nunez, The University of New Mexico

# Saturday, March 2, 2019 (continued)

1:45 pm–3:15 pm

*Crowdfunding: Are Those in Need Really Being Served?*

Richard G. Brody, The University of New Mexico

Michael Todd Shenberger, The University of New Mexico

Leandra Trujillo, The University of New Mexico

*IPPEC, A Systematic Forensic Accounting*

*Investigation Model*

Ian Fargher, Chartered Accountants ANZ, University of Wollongong

## 3.02: Consulting and Expert Witnessing in the Taxation Area

Cupples Ballroom AB

*Taxes - 1.8 CH*

Moderator: Larry Crumbley, Louisiana State University

Panelists: Christine Cheng, The University of Mississippi

Brigitte Wudernitz Muehlmann, Babson College

Amy J. N. Yurko, Duquesne University

## 3.03: Fraud Detection 1

Plaza AB

*Accounting - 1.8 CH*

Moderator: Renee Flasher, The Pennsylvania State University Harrisburg

*Fraud Inquiry: The Impact of Written Response on Reporting Intentions*

Brian William Hirschl, Ohio University

Aaron Wilson, Ohio University

Discussant: Renee Flasher, The Pennsylvania State University Harrisburg

*Determinants of Material Weaknesses in Internal Control Over Financial Reporting—Linking Firm-Specific Characteristics to COSO Components*

Benita Maria Gullkvist, Hanken School of Economics

Simon Åberg, Hanken School of Economics

Discussant: Trevor Shonhiwa, Truman State University

*To Charge or Not to Charge: Criminal Charges from Audit Findings*

Renee Flasher, The Pennsylvania State University Harrisburg

Discussant: Benita Maria Gullkvist, Hanken School of Economics

3:15 pm–3:30 pm

**Break**

Cupples Foyer

# Saturday, March 2, 2019 (continued)

3:30 pm–5:00 pm

## Concurrent Sessions

### 4.01: Fraud Detection 2

Cupples Ballroom C

*Accounting - 1.8 CH*

Moderator: Ronald Tsang, University of South Alabama

*Creating Your Own Luck to Fight Fraud*

Richard G. Brody, The University of New Mexico

Elena Klevsky, The University of New Mexico

Ryan C. Knight, The University of New Mexico

*A Hybrid Approach to Financial Misstatements Detection*

Ronald Tsang, University of South Alabama

*Can Internal Control Audit and Forensic Accounting Prevent Fraud in Non-Profit Organizations in Japan?*

Yoshihito Enomoto, Hokkaido University

*The Methods and Consequences of and Policy Responses to Using Shell Entities for Money Laundering*

Carl Pacini, University of South Florida St. Petersburg

Jerry W. Lin, University of South Florida St. Petersburg

Gary Patterson, University of South Florida St. Petersburg

### 4.02: Accounting 2

Cupples Ballroom AB

*Accounting - 1.8 CH*

Moderator: Tigist Amare Negussie, Addis Ababa University

*White-Collar Crimes of Teachers and Accountants: Similar Crimes, Different Perceptions*

Ellen Lippman, University of Portland

Grace Holmes, Deloitte

*Content Analysis of Cybersecurity Disclosures*

Orry J. Swift, University of Houston

Ricardo Colon, Lamar University

*The Antitode of Organizational Commitment for Unwanted Influences of Materialism*

Joshua Cieslewicz, Utah Valley University

Jim Bailey, Utah Valley University

Joel Helquist, Utah Valley University

*The Impact of Lack of Forensic Accounting for Countries Development*

Tigist Amare Negussie, Dawunt Business PLC

# Saturday, March 2, 2019 (continued)

3:30 pm - 5:00 pm

## 4.03: Moral Reasoning

Plaza AB

*Behavioral Ethics - 1.8 CH*

Moderator: Ali Abdullah Alhasan, West Virginia University

*Financial Statement Fraud by U.S. Firms: A Review from the Financial Crisis Decade*

Jaime Lynn Grandstaff, Drake University

Lori Solsma, Drake University

Discussant: Ali Abdullah Alhasan, West Virginia University

*Honesty in Personal Tax Reporting: Ethical Prompts, Individual Factors, and Tax Reform*

Charles D. Bailey, James Madison University

James M. Plecnik, Loyola Marymount University

Discussant: Jaime Lynn Grandstaff, Drake University

*Affinity and Whistleblowing: Is Code of Conduct a Substitute for Religiosity in Encouraging Ethical Behavior?*

Ali Abdullah Alhasan, West Virginia University

Discussant: Charles D. Bailey, James Madison University

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# Future AAA Annual Meetings

**August 10–14, 2019**

San Francisco, California

**August 8–12, 2020**

Atlanta, Georgia

**July 31–August 4, 2021**

Chicago, Illinois

**July 30–August 3, 2022**

San Diego, California

## Other AAA Meetings

**March 8–9, 2019**

Government and Nonprofit Section Midyear Meeting  
Norwalk, Connecticut

**March 13–16, 2019**

Southwest Region/Federation of Business Disciplines Meeting  
Houston, Texas

**March 29–30, 2019**

Conference of the Public Interest Section and Doctoral/Early Scholar Consortium  
Orlando, Florida

**April 4–6, 2019**

Southeast Region Meeting  
Savannah, Georgia

**April 11–13, 2019**

Western Region Meeting  
Newport Beach, California

**May 2–4, 2019**

Mid-Atlantic Region Meeting  
Pittsburgh, Pennsylvania

**May 9–11, 2019**

Ohio Region Meeting  
Columbus (Dublin), Ohio

**June 10–13, 2019**

Intensive Data and Analytics Summer Workshop  
Orlando, Florida

**October 3–5, 2019**

Accounting Behavior and Organizations Research Conference  
Providence, Rhode Island

**October 17–19, 2019**

Midwest Region Meeting  
Chicago, Illinois

**November 1–3, 2019**

Diversity Section Meeting  
Atlanta, Georgia

**Friday, March 1, 2019**

9:45 am–11:45 am

**Cupples Ballroom AB**      **Preconference Workshop: Blockchains, Accounting and Tokenization of the REA**

12:00 pm–1:00 pm

**Promenade Ballroom**      **Lunch, Welcome from our FAS President and Section Update**

1:10 pm–2:40 pm

**Cupples Ballroom AB**      **General Session, Fighting Fraud with Forensic Analytics: An Integrated Approach from the Deloitte Foundation Forensic Accounting Case Study Series**

2:40 pm–3:00 pm

**Cupples Foyer**      **Break**

3:00 pm–4:30 pm

**Cupples Ballroom C**      **1.01: Rationalization**  
**Cupples Ballroom AB**      **1.02: Financial Disclosures**  
**Plaza AB**      **1.03: Teaching Cases 1**

5:00 pm–6:00 pm

**Promenade Foyer**      **Reception****Dinner on Your Own****Saturday, March 2, 2019**

7:00 am–8:20 am

**Promenade Ballroom**      **Breakfast, Providing Expertise in the Prosecution and Defense of Forensic Investigations**

8:30 am–10:00 am

**Cupples Ballroom AB**      **General Session, Cybersecurity Services Marketplace**

10:00 am–10:20 am

**Cupples Foyer**      **Break**

10:20 am–11:50 am

**Cupples Ballroom C**      **2.01: Teaching Cases 2**  
**Cupples Ballroom AB**      **2.02: Research in Progress**  
**Plaza AB**      **2.03: Auditor Judgment**

12:00 pm–1:30 pm

**Promenade Ballroom**      **Lunch, Professional Landscape of Fraud and Forensic Accounting Services**

1:45 pm–3:15 pm

**Cupples Ballroom C**      **3.01: Accounting 1**  
**Cupples Ballroom AB**      **3.02: Consulting and Expert Witnessing in the Taxation Area**  
**Plaza AB**      **3.03: Fraud Detection 1**

3:15 pm–3:30 pm

**Cupples Foyer**      **Break**

3:30 pm–5:00 pm

**Cupples Ballroom C**      **4.01: Fraud Detection 2**  
**Cupples Ballroom AB**      **4.02: Accounting 2**  
**Plaza AB**      **4.03: Moral Reasoning**