“Summertime, and the livin’ is easy …” — easy that is for everyone except those in the FIA Section who continue to work hard to put together great programs and further important initiatives on behalf of our members. A quick update on FIA Section activities:

Hello FIA members,

Summer is here and the AAA annual conference is just around the corner. It has been an eventful year. We got our journal approved and named (Journal of Forensic Accounting Research (JFAR)), a call for editor has been issued, and we had a great mid-year meeting in San Antonio. Congratulations to Dave Sinason and Meghann Cefaratti for putting together such a successful conference.

Upcoming events to note:

• Mid-year 2015 will be held in downtown Denver, Colorado, March 12-14. Mark your calendars! Chris Skousen is conference chairman.
• AAA 2014 upcoming in August. When you’re there, please consider supporting our activities:

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• **Conference Sessions:** We have a full slate of conference sessions that are certain to be of interest. Those are outlined later in this newsletter.

• **Boot Camp:** Designed for anyone who would like to use cases in their forensic accounting class, but who feels overwhelmed by all the details in a case. Our pre-conference workshops on Sunday, August 3, The Forensic Accounting Classroom: Teaching Cases and Projects will help you get a handle on four different cases. In this hands-on workshop, you will work through the cases under the direction of the case authors. You will receive copies of the cases and teaching materials, and both workshops are eligible for Continuing Professional Education (CPE) credit.

• **SNORT (Social Networking Opportunities for Research and Teaching).** Our much anticipated social event where we have a chance to mingle with each other and bring prospective members to meet us in a casual, social setting. Tuesday, August 5 from 4:00 – 5:30 at Big Kahuna (inside the SunTrust Plaza, 303 Peachtree Center Avenue, Suite PCA-01) across the street from the Marriott Marquis.

Thanks to all of you who volunteered as committee members. We couldn’t function as a section without you.

And finally, a special thanks to all the members of the section, we are a young section, and an interesting section. One of the things that make us so vibrant is that the topics we cover change as fast as criminals can think of new ways to defraud victims. This changing environment makes our interaction with professionals and each other vital to keep current in our field. To this end, we are always open to new ideas for papers and panels for our conferences, so please keep those ideas coming our way.

As the AAA annual meeting approaches, I would like to request you invite your friends who might be interested in forensic accounting to our sessions and events. This year we would particularly like to reach out to individuals who have an interest in ethics or tax fraud, as they have a lot to contribute to our group, and we can provide a natural home for them.

Thanks for all your support,

Cindy Durtschi  
President
Manuscripts and Fraud Detection Stories

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

*The Forensic Accounting Educator*
D. Larry Crumbley, senior editor
Louisiana State University
2833 Business Education Complex
Baton Rouge, LA 70803
225.578.6231
Email: dcrumbl@lsu.edu

Call for Short Papers for the Next Issue

**Playing Games in the Accounting Classroom**

Do you utilize some form of game in your forensic accounting classroom? Describe your game, and how it is used, in a short manuscript. Your manuscript should be short (not over two to three pages single spaced). Submit your manuscript in Word or RTF format electronically to dcrumbl@lsu.edu.

**Technology in the Classroom**

In what ways do you use technology in the classroom? Do you use spreadsheets, videos, PowerPoint, or other technology in your teaching? What works and what don’t work? Your manuscript should be short (not over two to three pages single spaced). Please submit your manuscript in Word or RTF format electronically to dcrumbl@lsu.edu.
2014 FIA Mid-Year Meeting Photos
David Woodcock
Chair, Financial Reporting and Audit Task Force
Director, Fort Worth Regional Office
U.S. Securities and Exchange Commission

woodcockd@sec.gov
Minutes for the FIA Officers’ Meeting

American Accounting Association
Forensic and Investigative Accounting Section
Executive Committee Meeting
March 8, 2013

Executive Meeting Minutes
March 28, 2014

In attendance: Cindy Durtschi, Tim Louwers, Les Heitger, Dave Sinason, Meghann Cefaratti, Chris Skousen, Debra Sinclair, and Jackie Moffitt.

Item 1. Debriefing of just completed meeting. Dave and Meghann reported on the mid-year meeting. They said the research in progress sessions were popular and recommended keeping them in the future. They reported that not enough people had volunteered for refereeing papers, but after Cindy and Dave wrote to all committee members there were enough to have two referees for each paper. Using committee members in this way appears to work. They also recommended letting participants have access to papers prior to the conference.

Item 2. Mid-year 2015. Chris reported that he was working with AAA to find a venue in Denver in March of 2015 for the midyear meeting.

Item 3. Mid-year 2016. Jackie Moffit sat in on the meeting to make the handoff smoother. Montreal was suggested as a possible venue. Cindy said she would contact AAA to see if there were logistical problems with that. Other possible sites mentioned included Minneapolis, Kansas City and St. Louis. If AAA was in favor of an international conference it was decided we would put it to a vote of the membership.

Item 4. Discussion of changing the mid-year conference to the fall. This topic was tabled for the time being.

Item 5. AAA. Debbie Sinclair reported that a schedule for the boot camp was already established. This year there will be a case teaching seminar where participants will get hand’s on experience with using cases in the classroom.

Meeting adjourned.
# Cash Flow Statement

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A Special Thank You to the Forensic and Investigative Accounting Section Mid-Year Sponsors...
Discover why so many of your colleagues find the FIA the place to be.

* “Hockey great Wayne Gretzky advises that we need to go where the puck will be, rather than going to where the puck is now. Similarly, to become a great forensic accountant, you need to join and participate in the many valuable FIA activities.”

D. Larry Crumbley
Louisiana State University

Forensic accounting issues are important to everyone in the AAA, for we all have a vested interest in enhancing the quality of the forensic and fraud education of accounting students. This section provides a forum that cuts across disciplines, specialty areas and geographic boundaries. As Gordon Brown said, “What the use of finger prints was to the 19th century and DNA analysis was to the 20th, forensic accounting will be to the 21st century.” The FIA Section enables members to share their experiences, providing opportunities for linkage between large and small schools, educators and practitioners, and members worldwide. Use the attached form to apply for membership in the FIA (you must also be a member of the AAA). Mail your application to AAA headquarters (5717 Bessie Drive, Sarasota, FL 34233-2399). Join today and become better connected to your colleagues and your profession.

GIVE THE FORM BELOW TO COLLEAGUES AND ENCOURAGE THEM TO JOIN!

Membership Application for the Forensic and Investigative Accounting Section
ID# _______________________________________________________________________
Name _______________________________________________________________________
Address ____________________________________________________________________
Affiliation __________________________________________________________________
Telephone: Office ____________ Home ____________ Fax ___________________________
Dues Enclosed: $25
Payment method: __ Check enclosed (make payable to AAA) __ VISA __ MasterCard
Billing Address __________________________________________________________________
Account Number __________________________________________________________________ Expiration date ________________
Signature _______________________________________________________________________

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2014 Annual Meeting Sessions
Forensic and Investigative Accounting
Section

Monday August 4, 2014 — 10:15 am-11:45 am

1.25 Fraud Detection and Investigation
Moderator: Nazik Roufaiel, State University of New York
(NASBA Field of Study: Behavioral Ethics)

Betting on the Future: Dominant Local Beliefs on Gambling and Financial Misreporting
Dane Christensen, Pennsylvania State University; Keith L Jones, George Mason University; David Kenchington, Arizona State University;

Boiling the Frog Slowly: The Immersion of Financial Executives into Accounting Fraud.
Ikseon Suh, Marquette University; Kristina Linke, University of Groningen; John T Sweeney, University of Kansas; Joseph Wall, Carthage College;

Do Overall Harm and Societal Pressure Affect Ethical Evaluations in Organizational Fraud?
Lynn H Clements, Florida Southern College; Tara J Shawver, Kings College;

Monday August 4, 2014 — 2:00 pm-3:30 pm

2.08 Fraud Research: Exploring the Who, How, and Why of Financial Crimes
Moderator: Les Heitger, Missouri State University
(NASBA Field of Study: Specialized Knowledge and Applications)

Panelists:
Cindy Durtschi, DePaul University
Mary-Jo Kranacher, York College, CUNY
Sri Ramamoorti, Kennesaw State University
Richard A. Riley, West Virginia University

Description: Highlights of cutting edge fraud research activity: The session will leverage recent research by Hogan et al. (2008), Dorminey et al. (2012), and Trompeter et al. (2013), and will help academics and practitioners to identify research topics in this area for development, execution, and publication. The panelists will offer their perspectives on what is known about financial fraud and what we need to learn to effectively deter and prevent these crimes. Access to data sources and funding opportunities will also be discussed.
Monday August 4, 2014 — 4:00 pm-5:30 pm

3.27 Fraud Education

**Moderator:** Norbert Tschakert, Salem State University
(NASBA Field of Study: Specialized Knowledge and Applications)

*The Obvious Fraud Revisited: The Admission-Seeking Interview*
David O'Bryan, Pittsburg State University; Jeffrey J. Quirin, Wichita State University;
**Discussant:** To Be Announced

*The Benefit of a Forensic Accounting Course on Creativity*
Chih-Chen Lee, Northern Illinois University; Meghann Cefaratti, Northern Illinois University;
**Discussant:** To Be Announced

*Three Mini Fraud Cases: Revenue Recognition, Payoffs and Embezzlement*
Priscilla A Burnaby, Bentley University; Susan Hass, Simmons College; Donna McConville, Bentley University;
**Discussant:** To Be Announced

Tuesday August 5, 2014 — 10:15 am-11:45 am

4.33 Empirical Fraud Research Including Trends and Capital Markets

**Moderator:** Valerie Li, University of Washington Bothell
(NASBA Field of Study: Accounting)

*Friendly Watchdog and Capital Market Impact*
Charlie X Cai, University of Leeds; sabur Mollah, Stockholm University; Joanna Y Ye, University of Leeds;

*Securities Fraud Litigation and the Disclosure of Internal Control Material Weakness*
Hua-Wei Huang, National Cheng Kung University; David Manry, University of New Orleans; Yun-Chia Yan, University of Texas at Brownsville;

*The Impact of Occupational Mobility on White-Collar Crime: Gender Distinctions in a Global Setting*
T. D. Hilliard, West Virginia University; Presha Neidermeyer, West Virginia University; Brigitte W. Muehlmann, Suffolk University; Priscilla A. Burnaby, Bentley University;

The Role of Special Masters in Federal Tax Cases as Identified in Court Opinions

Tuesday August 5, 2014 — 2:00 pm-3:30 pm

5.09 Research Centers and Databases for Fraud Research
Moderator: Gerald Smith, U of Northern Iowa
(NASBA Field of Study: Specialized Knowledge and Applications)

Panelists:
Michaela Beals, Financial Fraud Research Center, Stanford Center on Longevity
Michael Gurbutt, Senior Adviser to the Program Leader, Center for Economic Analysis, PCAOB
Ed Ketz, Penn State Smeal College of Business
Richard Riley, Director of Institute for Fraud Prevention, West Virginia University

Description: This session will provide an overview of activities by research centers and some current databases that are available to fraud researchers

Tuesday August 5, 2014 — 4:00 pm-5:30 pm

6.08 FIA Symposium on Networking Opportunities for Research and Teaching (SNORT)
Moderator: Cindy Durtschi, DePaul University

SEE ADDITIONAL DETAILS AT THE END OF THIS DOCUMENT!

Panelists:

Description: Networking Opportunities for Research and Teaching

Wednesday August 6, 2014 — 2:00 pm-3:30 pm

8.22 Fraud Behavior Models
Moderator: Veronica Paz, St. Thomas University
(NASBA Field of Study: Specialized Knowledge and Applications)

A Fuzzy Synergetic Approach to Identify Potentially Defaulting Firms
Yuh-Juian Melody Parng, Department of Accounting and Information Systems, Asia University;
Discussant: To Be Announced

The Robin Hood Fraudster: Trader's Woes
Joseph Wall, Case Western Reserve University; Timothy J. Fogarty, Case Western Reserve University;
Discussant: To Be Announced

Professional independence and attachment bias: An exploratory study
Larelle June Chapple, QUT Business School; Peter Crofts, Victorian Bar Association Australia; Colin Ferguson, Department of Accounting, University of Melbourne; Jane Hronsky, Department of Accounting, University of Melbourne;
Discussant: To Be Announced

Wednesday August 6, 2014 — 4:00 pm-5:30 pm

9.23 Emerging Issues in Forensic Accounting
Moderator: Oscar Jerome Harvin, Florida Atlantic University
(NASBA Field of Study: Social Environment of Business)

An Exploratory Inquiry into Women in the American Forensic Accounting Profession
Wm. Dennis Huber, Capella University;
Discussant: To Be Announced

The Relevance of Capital Punishment in Deterring Financial Reporting Fraud
Mahmud Hossain, American University of Sharjah; Santanu Mitra, Wayne State University; Zabihollah Rezaee, University of Memphis;
Discussant: To Be Announced

Avoid Losing a Daubert Challenge: Some Best Practices
D. Larry Crumbley, Louisiana State University; Christine Cheng, Louisiana State University;
Discussant: To Be Announced
The Forensic and Investigative Accounting Section Networking Opportunities for Research and Teaching (FIA SNORT) will be held on Tuesday, August 5 from 4:00 – 5:30 at

Big Kahuna is located inside the SunTrust Plaza (303 Peachtree Center Avenue, Suite PCA-01) across the street from the Marriott Marquis.

Bring this flyer and present it to a FIA Section officer for a free beverage of your choice. Bring a prospective member and we will buy them a beverage as well.

Generously sponsored by CaseWare IDEA (Audimation Services)