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## EDUCATION

Ph.D. Arizona State University, 1993  
M.S. Colorado State University, 1986  
B.S. University of Delaware (*magna cum laude*), 1983

## PROFESSIONAL EXPERIENCE

### ACADEMIC EXPERIENCE

2008 – Present	Professor, Anderson School of Management University of New Mexico
2006 - 2008	Associate Professor, Anderson School of Management University of New Mexico
2004 - 2006	Associate Professor, College of Business University of South Florida St. Petersburg
2001 - 2004	Associate Professor, Department of Accounting University of New Haven
1997 - 2001	Assistant and Associate Professor, Department of Accounting University of Nevada Las Vegas
1993 - 1997	Associate Professor, Department of Accounting Central Connecticut State University

### BUSINESS EXPERIENCE

1987 to 1989	Financial Analyst, Tandem Computers Cupertino, California
1986 to 1987	Cost Analyst, Hewlett Packard San Jose, California
1983 to 1985	Staff Auditor, Deloitte Haskins + Sells Philadelphia, Pennsylvania

## PROFESSIONAL CERTIFICATIONS

1985, Certified Public Accountant (CPA)  
2003, Certified Fraud Examiner (CFE)  
2006, Forensic Certified Public Accountant (FCPA)  
2009, Certified in Financial Forensics (CFF)  
2012, Chartered Global Management Accountant (CGMA)

## PUBLISHED JOURNAL ARTICLES

“Wi-Fi Hotspots: Secure or Ripe for Fraud?” (with K. Gonzales & D. Oldham) *Journal of Forensic & Investigative Accounting*, forthcoming.

“Affinity is only skin deep: Insidious fraud of familiarity” (with F. Perri) *Fraud Magazine*, forthcoming.

“Commentary from the American Accounting Association's 2011 Annual Meeting on Emerging Issues in Fraud Research” (with S. Melendy & F. Perri) *Accounting Horizons*, 2012, 26(3), 513-531.

“Flying Under the Radar: Social Engineering” (with W. Brizzee & L. Cano) *International Journal of Accounting and Information Management*, 2012, 20(4), 335 - 347

“The Optics of Fraud: Affiliations that Enhance Offender Credibility” (with F. Perri) *Journal of Financial Crime*, 2012, 19(3), 305-320.

“External Auditors' Willingness to Rely on the Work of Internal Auditors: The Influence of Work Style & Barriers to Cooperation” *Advances in Accounting*, 2012, 28(1), 11-21.

“A Model of Knowledge Transfer in Organizations” (with R. Mahto) *Business Journal for Entrepreneurs*, 2012 (Issue 1), pp. 87 – 106.

“Birds of the Same Feather: The Dangers of Affinity Fraud” (with F. Perri) *Journal of Forensic Studies in Accounting and Business*, 2011, 3(1), pp. 33-46.

“Corporate Smartphones in Danger!” (with D. Banward & K. Hawthorne) *Fraud Magazine*, 2011, 26(6), pp. 19-23.

“The New Victims of Identity Theft: Children” *Journal of Forensic & Investigative Accounting*, 2011, 3(2), pp. 150-161.

“The Sleeping Watchdog: AKA the Securities and Exchange Commission” (with F. Perri) *Journal of Financial Regulation and Compliance*, 2011, 19(3), pp. 208-221

“Social Engineering: The Neglected Human Factor for Information Security Management” (with S. Burd, X. Luo & A. Seazzu) *Information Resources Management Journal*, 2011, 24(3), pp. 1-8.

“The Sallie Rohrbach Story: Lessons for Auditors and Fraud Examiners” (with F. Perri) *Journal of Financial Crime*, 2011, 18(1), pp. 93–104.

“Electronic Discovery: A Descriptive Analysis of Technological, Legal and Managerial Issues” (with X. Luo and A. Seazzu) *Oil, Gas & Energy Quarterly*, 2011, 59(3), pp. 531-541.

“Internet Sales and Auction Fraud – Caveat Emptor” (with D. Braswell) *Insights to a Changing World*, 2011, 2, pp. 1 – 15.

- “The Dark Triad: Organized Crime, Terror and Fraud” (with F. Perri) *Journal of Money Laundering Control*, 2011, 14(1), pp. 44-59.
- “From White-collar Crime to Red-collar Crime” (with K. Kiehl) *Journal of Financial Crime*, 2010, 17(3), pp. 351-364.
- “Beyond the Basic Background Check: Hiring the ‘Right’ Employees” *Management Research Review*, 2010, 33(3), pp. 210-223.
- “Immaterial or Insubordination” (with R. McKnight and R. Cook) *Annual Advances in Business Cases*, 2009, pp. 85-87.
- “Fraud and White-Collar Crime: A Chinese Perspective” (with Robert Luo) *Cross-Cultural Management: An International Journal*, 2009, 16(3), pp. 317-326.
- "A Framework for Controlling Risk in ERP Audits" (with G. Kearns) *The Icfai University Journal of Audit Practice*, 2009, 6(2), pp. 7-26.
- “Internal Auditors: Friends or Foes? A Case Study” (with S. Burd and A. Seazzu) *Insights to a Changing World*, 2009, Issue 2: 1- 13.
- “To Give or not To Give” *Fraud Magazine*, 2008, 22(5), pp. 28 – 30, 52, 54 -55.
- “Ethical Issues in the Tax Return Preparation Process” (with D. Fisher) *Ethics & Critical Thinking*, 2008, 3, pp. 1 – 14.
- “Counterfeit Education Credentials: Diploma Mills Cost Companies Millions” (with A. Ezell) *Fraud Magazine*, 2007, 21(6), pp. 20-23.
- “Identity Theft and Consumers’ Reactions to Preventive Technological Innovations” (with T. Ainscough & P. Trocchia) *Psychological Reports*, 2007, 101, pp. 250-258.
- “Phishing, Pharming and Identity Theft” (with E. Mulig & V. Kimball) *Academy of Accounting and Financial Studies Journal*, 2007, 11(3), pp. 43-56.
- “Counterfeit Drugs: A Potential Epidemic” (with R. B. Smith) *Insights to a Changing World*, 2007, 1, pp. 1–11.
- “Merit Pay, Responsibility, and National Values: A U.S.-Taiwan Comparison” (with S. Lin and S. Salter) *Journal of International Accounting Research*, 2006, 5(2), pp. 63-79.
- “Divorce and the Role of the Forensic Accountant” (with J. Fellows) *Journal of Forensic Economics*, 2006, 19(1), pp. 11-27.
- “Natural Catastrophe and Disaster Fraud” (with V. Kimball) *Fraud Magazine*, 2006, 20(6), pp. 28-31, 51.

“Losing the Public’s Trust: Third-Party Service Providers and Disclosure” (with J. Coulter and J. Jewell) *The CPA Journal*, 2006, 76(9), pp. 66-70.

“Accountants’ Perceptions Regarding Fraud Detection and Prevention Methods” (with J. Bierstaker and C. Pacini). *Managerial Auditing*, 2006, 21(5), pp. 520-535.

“Findings on the Effects of Audit Firm Rotation on the Audit Process under Varying Strengths of Corporate Governance” (with B. Arel and K. Pany). *Advances in Accounting*, 2006, 22, pp. 1–17.

“Identity Theft: Insights from a Recent U.S. Postal Inspection Service Investigation” (with D. Hermanson and M. Hoffman) *Journal of Forensic Accounting*, 2005, 6(2), pp. 357-366.

“Nailing Fraudulent Contractors: Home Improvement and Construction Fraud” (with S. Moscovice and S. Slom) *Fraud Magazine*, 2005, 19(4): pp. 25-27, 64.

“A Cross-Cultural Analysis of Student Perceptions of Gender Diversity, Family Status and Hiring Practices in Spain and the United States” (with A. Almer and J. Masselli) *Global Perspectives on Accounting Education*, 2005, 2: 37-51.

"A Proactive Approach to Fighting Fraud" (with C. Pacini) *Internal Auditor*, 2005, 62(2), pp. 56-61.

“Audit Firm Rotation and Audit Quality” (with B. Arel and K. Pany) *The CPA Journal*, 2005, 75(1), pp. 36-39.

“Auditing standards in Poland: past, present and future” (with S. Moscovice and R. Wnek) *Managerial Auditing*, 2004, 20(1), pp. 36-46.

“Outsourcing Income Tax Returns to India: Legal, Ethical and Professional Issues” (with M. Miller & M. Roller) *The CPA Journal*, 2004, 74(12), pp. 12-14.

“The Development of an Accounting Performance Measure to Minimize Inter-departmental Conflicts in the Hospitality Industry” (with S. Lane and E. Steed) *International Journal of Management*, 2004, 21(3), pp. 324-331.

“Should the Internal Audit Function be Outsourced?” (with S. Moscovice) *The Cooperative Accountant*, 2004, 57(2), pp. 4-19.

“Banner Corporation: To Grant or Not to Grant Credit” (with J. Bierstaker and R. McDonald) *Journal of Accounting Case Research*, 2004, 8(1), pp. 1 - 9.

“The Next Scandal: The Undisciplined Use of Pro Forma Financial Statements” (with R. McDonald) *American Business Review*, 2004, 22(1), pp. 34-38.

“Financial Performance Related to Accounting Treatments at Hotels with Breakfast Included: A Case Analysis” (with E. Steed & Z. Gu) *The Journal of Hospitality Financial Management*, 2003, 11(1), 85-96.

“Auditor Probability Judgments: Discounting Unspecified Probabilities” (with J. Coulter & A. Daneshfar) *Theory and Decision*, 2003, 54(2), pp. 85-104.

“The Impact of Student Perceptions on Academic Performance” (with J. Coulter and J. Smith) *National Accounting Journal*, 2003, 4(1), pp. 41-45.

“The Effect of a Computerized Decision Aid on the Development of Knowledge” (with J. Coulter and T. Kowalczyk) *Journal of Business and Psychology*, 2003, 18(2), 157-174.

“Auditing and the Air Force Audit Agency” (with S. Moscové) *Armed Forces Comptroller*, 2003, 48(2), pp. 24-32.

“Could \$51 Million Be Immaterial When Enron Reports Income of \$105 Million?” (with J. Lowe and K. Pany) *Accounting Horizons*, 2003, 17(2), pp. 153-160.

“An Empirical Investigation of Context-Dependent Communications between Auditors and Bankers.” (with A. Almer) *Managerial Auditing*, 2002, 17(8), pp. 478-486.

“Preparing Business School Graduates for the 21<sup>st</sup> Century Workplace.” (with J. Coulter) *College Student Journal*, 2002, 36(2), 222-233.

“Influence of Prior Involvement on Employees’ Ratings.” (with K. Frank) *Psychological Reports*, 2002, 90, pp. 139–149.

“Perceptions of Gender Equity in the Accounting Profession.” (with K. Frank) *The National Accounting Journal*, 2002, 4(1), pp. 65-71.

“Towards the Development of a Single Unified Method of Depreciation.” (with J. Brierley, J. Lowe and G. Peterson) *International Journal of Management*, 2001, 18(2), pp. 198-205.

“Internal Audit Outsourcing in the Gaming Industry.” (with D. Hermanson and S. Ivancevich). *Internal Auditing*, 2001, 16(1), pp. 8-12.

“Prior Commitment and the Merit Pay Allocation Process.” (with K. Frank and T. Kowalczyk) *Journal of Managerial Psychology*, 2001, 16(3), pp. 243-253.

“Presentation Format, Relevant Domain Experience and Task Performance.” (with J. Bierstaker) *Managerial Auditing*, 2001, 16(3), pp. 124-129.

“The New Role of the Internal Auditor: Implications for Internal Auditor Objectivity.” (with J. Lowe) *International Journal of Auditing*, 2000, 4, pp. 169-176.

“The Future of the CIA and the Internal Auditing Profession.” (with K. Frank) *Journal of Education for Business*, 2000, 75(4), pp. 215-218.

“A Comparison of Internal and External Auditors’ Choice of Internal Control Documentation Format.” (with J. Bierstaker) *The Auditor’s Report*, 2000, 23(2), p. 10.

- "The Effect of National Culture on Whistle-blowing Perceptions." (with J. Coulter and S. Lin) *Teaching Business Ethics*, 1999, 3(4), pp. 383-398.
- "De-escalation of Commitment among Internal Auditors." (with S. Kaplan) *Advances in Accounting Behavioral Research*, 1999, 2, pp. 85-99.
- "Don't Throw Good Money After Bad." (with K. Frank) *Commercial Lending Review*, 1999, 14(3), pp. 72-75.
- "The Effect of SAS 65 on the Use of Internal Auditors." (with S. Golen and P. Reckers) *Internal Auditing*, 1999, 14(1), pp. 28-36.
- "The Sixth C of Credit." (with K. Frank) *Journal of Bank Cost & Management Accounting*, 1998, 11(3), pp. 46-56.
- "Overcommitment to a Failing Course of Action." *Business Journal for Entrepreneurs*, 1998, 42(4), pp. 1-7.
- "An Empirical Investigation of the Interface between Internal and External Auditors." (with S. Golen and P. Reckers) *Accounting and Business Research*, 1998, 28(3), pp. 160-171.
- "The Potential Market Effects of SFAS 128." (with A. Cocco) *Corporate Controller*, 1998, 11(6), pp. 28-31.
- "Accounting and Psychology Students' Perceptions of Whistleblowing." (with L. Bowman) *College Student Journal*, 1998, 32(2), pp. 162-166.
- "Mandatory Auditor Rotation." (with S. Moscovice) *The National Public Accountant*, 1998, 43(3), pp. 32-35.
- "Employee Cafeterias: Recent Events Impact Employers and Employees." (with T. Kowalczyk and S. Ivancevich) *Taxes - The Tax Magazine*, August 1998, pp. 15-22.
- "Whistle-Blowing: A Cross-Cultural Comparison of Ethical Perceptions of United States and Japanese Accounting Students." (with J. Coulter and P. Mihalek) *American Business Review*, 1998, 16(2), pp. 14-21.
- "CPA Business Relationships with their Audit Clients: Effects on Loan Officer Judgments." (with D.J. Lowe and K. Pany) *Commercial Lending Review*, 1998, 13(2), pp. 59-60.
- "An Exploratory Examination of U.S. and Polish Business Students' Ethical Perceptions." (with J. Coulter) *Ethics & Critical Thinking*, 1998, 42(4), pp. 1-10.
- "Prior Commitment and Information Recall." (with L. Bowman) *Perceptual and Motor Skills*, 1997, 85, pp. 19-27.
- "Escalation of Commitment among Internal Auditors." (with S. Kaplan) *Auditing: A Journal of Practice & Theory*. Spring 1996, pp. 1-15.

"Tax Preparers: Whose Team Are They On?" (with J. Masselli) *National Public Accountant*. March 1996, pp. 18-20, 44-46.

"The Performance of Popular Investment Magazine Stock Analysts." (with L. Rees) *Journal of Applied Business Research*. Winter 1995-1996, pp. 42-46.

"Escalation of Commitment in Professional Tax Preparers." (with D.J. Lowe) *Psychological Reports*. 1995, 76, pp. 339-344.

"Intangible Assets, the Loan Portfolio and Deposit Mixes of Stock Savings & Loans." (with A. Catanach) *Accounting Horizons*. June 1993, pp. 12-29.

"A Customer-Oriented Approach to Bank Performance Measurement." (with A. Catanach) *Journal of Bank Cost & Management Accounting*. 1992, pp. 38-48.

"The Flight of Golden Parachutes." (with P. Hite) *Business & Public Affairs*. Fall 1986, pp. 10-14.

#### PRESENTATIONS AT PROFESSIONAL MEETINGS

"It May Be Legal But is it Ethical?" 2102 Association of Certified Fraud Examiners Annual meeting (Panel Session). Orlando, FL. June 19, 2012.

"How to Integrate Service Learning Projects into Forensic Accounting/Fraud Examination classes." 2012 American Accounting Association (AAA) Forensic & Investigative section Midyear meeting. Chicago, IL. March 31, 2012.

"Engaging in Forensic Accounting and Fraud Examination Research." 2012 AAA Forensic & Investigative section Midyear meeting. Chicago, IL. March 31, 2012.

"Flying Under the Radar: Social Engineering." 2012 AAA Forensic & Investigative section Midyear meeting. Chicago, IL. March 30, 2012.

"Publication Opportunities in *Fraud Magazine*." 2011 AAA Annual Meeting. Denver, CO. August 10, 2011.

"Birds of the Same Feather: The Dangers of Affinity Fraud." 2011 American Accounting Association (AAA) Annual Meeting. Denver, CO. August 8, 2011.

"An Examination of Auditor Objectivity When Providing Non-Audit Services." 2011 AAA Annual Meeting. Denver, CO. August 8, 2011.

"Red Collar Crime: Murder Happens." Fifth Annual Fraud and Forensic Accounting Education Conference. Savannah, GA. June 3, 2011.

"An Examination of External and Internal Auditor Objectivity When Providing Non-Audit Services." 2011 AAA Auditing Section Midyear Conference. Albuquerque, NM. January 15, 2011.

“What is Information Assurance?” 2010 Southwest Region AAA Meeting. Dallas, TX. March 6, 2010.

“From White-Collar to Red-Collar Crime.” 2010 Southwest Region AAA Meeting. Dallas, TX. March 5, 2010.

“Consulting Service Post-Sox: Has the Issue of Objectivity been Resolved.” 2010 Southwest Region AAA Meeting. Dallas, TX. March 5, 2010.

“Best Practices: Fraud Examination and Forensic Accounting.” 2009 International Fraud and Forensic Accounting Education Conference. Las Vegas, NV. July 10/11, 2009.

“Diploma Fraud: Do you really know who you hired?” AAA Annual Meeting. Anaheim, CA. August 5, 2008.

“The influence of role on accountants’ perceptions of issues and valuation.” American Society of Business and Behavioral Sciences (ASBBS) Annual Meeting. Las Vegas, NV. February 23, 2008.

“Fraud prevention on the pre-employment screening process.” ASBBS Annual Meeting. Las Vegas, NV. February 23, 2008.

“IT Audit Approaches for Enterprise Resource Planning Systems.” ASBBS Annual Meeting. Las Vegas, NV. February 22, 2008.

“To Give or Not to Give: Charity and Nonprofit Fraud.” AAA Annual Meeting. Chicago, IL. August 7, 2007.

“Consumer Concerns Regarding Preventative Technological Innovations: An Empirical Study.” ASBBS Annual Meeting. Las Vegas, NV. February 24, 2007.

“A Potential Epidemic: Counterfeit Drugs.” ASBBS Annual Meeting. Las Vegas, NV. February 23, 2007.

“Phishing, Pharming and Identity Theft.” The Allied Academies International Internet Conference. July 2006.

“Accountants’ Perceptions Regarding Fraud Detection and Prevention Methods.” Academy of Business Disciplines Annual Meeting (ABD). Fort Myers Beach, FL. November 11, 2005.

“Client Perceptions Regarding the Overseas Outsourcing of Tax Return Preparation.” ABD Annual Meeting. Fort Myers Beach, FL. November 11, 2005.

“A Cross-Cultural Analysis of Student Perceptions of Gender Diversity, Family Status and Hiring Practices in Spain and the United States.” AAA Annual Meeting. San Francisco, CA. August 9, 2005.

“Facing the Truth: How Taiwanese and Americans React to Prior Commitment in the Merit Pay Allocation Process.” AAA Annual Meeting. San Francisco, CA. August 8, 2005.

“Who Really Completed my Income Tax Return? Outsourcing to India.” ABD Annual Meeting. Fort Myers Beach, FL. November 13, 2004.

“Re-Evaluating Compensation and Control in a Multi-Cultural Environment.” AAA Annual Meeting. Orlando, FL. August 11, 2004.

“Forensic Accounting: Facts, Figures and Fortune.” ASBBS Annual Meeting. Las Vegas, NV. February 21, 2004.

“Performance Measurement and Manager Incentives in the Hospitality Industry: Accounting for a Room and Breakfast Package.” Northeast Regional AAA Meeting. Stamford, CT. April 26, 2003.

“Pro Forma Financial Statements: The Next Accounting Scandal?” Northeast Regional AAA Meeting. Stamford, CT. April 25, 2003.

“The Effect of Preconceived Attitudes on the Performance of Business Students in Introductory Accounting Classes.” ASBBS Annual Meeting. Las Vegas, NV. February 22, 2003.

“The Undisciplined Use of Pro Forma Financial Statements.” ASBBS Annual Meeting. Las Vegas, NV. February 21, 2003.

“Anderson’s Materiality Defense in the Enron Debacle.” ASBBS Annual Meeting. Las Vegas, NV. February 21, 2003.

“The Evolution of Accounting Education: Adapting to Changes in the Business Environment.” ASBBS Annual Meeting. Las Vegas, NV. February 9, 2002.

“Declarative Knowledge Acquisition and the Use of Expert Systems in an Auditing Scenario.” ASBBS Annual Meeting. Las Vegas, NV. February 8, 2002.

“Rooms with Breakfast: The Full Service Hotel Accounting Dilemma.” ASBBS Annual Meeting. Las Vegas, NV. February 8, 2002.

“An Examination of the Relationship between Student Intention and Academic Achievement.” ASBBS Annual Meeting. Las Vegas, NV. February 23, 2001.

“A Mindful Approach to Accounting Education.” AAA Annual Meeting (research forum). Philadelphia, PA. August 16, 2000.

“Prior Involvement, Objectivity and the Allocation of Merit Pay.” AAA Annual Meeting (research forum). Philadelphia, PA. August 16, 2000.

“The Effect of Context on Auditor Communications.” AAA Annual Meeting (research forum). Philadelphia, PA. August 16, 2000.

“Seven Myths of Learning.” Western Regional AAA Meeting (research forum). Salt Lake City, UT. May 20, 2000.

"The Future of the CIA and the Internal Auditing Profession." Western Regional AAA Meeting. Salt Lake City, UT. May 19, 2000.

"Presentation Format, Relevant Domain Experience and Task Performance." Mid-Atlantic Regional AAA Meeting. Wilmington, DE. March 24, 2000.

"Perception versus Reality: Discrimination in the Accounting Profession." ASBBS Annual Meeting. Las Vegas, NV. February 19, 2000.

"The Effect of Prior Involvement on the Performance Evaluation Process." ASBBS Annual Meeting. Las Vegas, NV. February 18, 2000.

"The Effects of National Culture on Decision Making." AAA Annual Meeting. San Diego, CA. August 17, 1999.

"Student Perceptions of Gender Equity in the Accounting Profession." Western Regional AAA Meeting. Costa Mesa, CA. April 30, 1999.

"Mindfulness and Accounting Education." ASBBS Annual Meeting. Las Vegas, NV. February 19, 1999.

"A Comparison of U.S. and Japanese Responses to a Whistle-blowing Scenario." Western Regional AAA Meeting. Seattle, WA. May 1, 1998.

"Accountability and Overcommitment to Failing Courses of Action." American Psychological Society (APS) Annual Meeting. Washington, DC. May 31, 1997.

"Reducing Outcome Bias in Decision Making." Northeast Regional AAA Meeting. Binghamton, NY. April 26, 1997.

"Persistence and the Counterexplanation Effect." APS Annual Meeting. San Francisco, CA. June 30, 1996.

"The Role of the Tax Practitioner in Taxpayer Compliance." Northeast Regional AAA, New York, NY. April 20, 1996.

"The Relationship between Personal Involvement, Recall, and Decision Making." Mid-Atlantic Regional AAA Meeting. Philadelphia, PA. March 22, 1996.

"The Impact of Prior Involvement on Professional Tax Preparer Objectivity." Connecticut State University Research Conference. WCSU. Danbury, CT. September 23, 1995.

"Independence of Judgment and Memory among Internal Auditors." APS Annual Meeting. New York, NY. June 30, 1995.

"Escalation of Commitment as a Threat to Internal Auditor Objectivity." Northeast Regional AAA Meeting. Hartford, CT. April 22, 1995.

"The Impact of Prior Commitment on Professional Tax Preparer Objectivity." Mid-Atlantic Regional AAA Meeting. Huntington, WV. March 25, 1995.

"Escalation of Commitment among Internal Auditors." AAA Annual Meeting (research forum). New York, NY. August 12, 1994.

### INVITED PRESENTATIONS

"Have Recent Reforms Improved Auditor Objectivity When Providing Non-Audit Services?" Albaum Research Seminar Series. Anderson School of Management. Albuquerque, NM. September 14, 2012.

"Fraud Happens: White Collar Crime and Beyond." New Mexico Attorney General's Office. Albuquerque, NM. June 26, 2012.

"Fraud: Prevention and Detection Tips for Your Small Business." Seminar sponsored by CitiCards. Albuquerque, NM. May 9, 2012.

"The Art of Manipulation." Teaching Business Ethics Workshop. Santa Fe, NM. May 3, 2012.

"Red or White (Collar Crime)." ALPFA-ABQ Fraud CPE Event. Albuquerque, NM. January 28, 2012.

"The Anatomy of a Fraudster." Construction Financial Management Association – Albuquerque Chapter. Albuquerque, NM. July 20, 2011.

"Fraud Prevention and Detection." Rotary Club of Albuquerque. Albuquerque, NM. May 16, 2011.

"Fraud: A Business Expense You Cannot Afford, Part 2." Seminar given at ACCION (sponsored by CitiCards). Albuquerque, NM. April 27, 2011.

"Anatomy of a Fraudster." New Mexico Estate Planning Council meeting. Albuquerque, April 21, 2011.

"Fraud: A Business Expense You Cannot Afford, Part 1." Seminar given at ACCION (sponsored by CitiCards). Albuquerque, NM. April 20, 2011.

"Fraud and Conflicts of Interest. Is misconduct a state of mind?" Responsible Conduct of Research Symposium. Albuquerque, NM. March 11, 2011.

"Fraud, Non-Profit Organizations and Red-Collar Crime." El Paso Chapter of the Institute of Management Accountants. El Paso, TX. November 17, 2010.

"Fighting Fraud in Nonprofit Organizations." Albuquerque Chapter of the Institute of Internal Auditors. Albuquerque, NM. September 15, 2010.

“Fraud in the Workplace.” Crime Prevention and Safety Planning Council of the Albuquerque Chamber of Commerce. Albuquerque, NM. July 14, 2010.

“The Anatomy of a Fraudster.” AAA-CPA Annual Meeting. Albuquerque, NM. June 23, 2010.

“When White Collar Crime Turns Red.” Albuquerque Chapter of the Association of Certified Fraud Examiners. Albuquerque, NM. June 15, 2010.

“From White Collar to Red Collar.” Information Assurance Analysis Skill Community Speaker Series (National Security Administration). Fort Meade, MD. May 20, 2010.

“Fighting Fraud in the 21<sup>st</sup> Century.” Bill Daniels Business Ethics Workshop (keynote speaker). Santa Fe, NM. May 17, 2010.

“White Collar or Red Collar Criminal?” Albuquerque Chapter of Certified Public Accountants. Albuquerque, NM. May 14, 2010.

“The Anatomy of a Fraudster.” Celebrating Faculty Research. University College of the University of New Mexico. Albuquerque, NM. April 8, 2010.

“Preventing Fraud: The Damage of Deception.” Greater Albuquerque Chamber of Commerce Soaring to New Heights Conference. Albuquerque, NM. March 19, 2010.

“Understanding and Managing Business Fraud.” CFA Society of New Mexico. Albuquerque, NM. March 10, 2010.

“Preventing and Detecting Fraud in Non-Profit Organizations.” Non-Profit Financial Managers Association. Albuquerque, NM. February 17, 2010.

“Fraud in the New Century: Fraudsters, Detection, Prevention.” American Association of Individual Investors Albuquerque Chapter meeting. Albuquerque, NM. January 27, 2010.

“Fraud Roundtable.” Executive Forums. Albuquerque, NM. January 14, 2010.

“Proactive and Reactive Approaches to Fraud Prevention.” Saudi Aramco. Dhahran, Saudi Arabia. January 7, 2010.

“Fraud, Organizational Culture and Corporate Governance.” Saudi Aramco. Dhahran, Saudi Arabia. January 7, 2010.

“The Influence of Role on Accountants’ Perceptions of Issues and Valuation.” King Fahd University of Petroleum and Minerals (KFUPM). Dhahran, Saudi Arabia. January 4, 2010.

“Proactive and Reactive Approaches to Fraud Prevention.” KFUPM. Dhahran, Saudi Arabia. January 3, 2010.

“Preventing & Detecting Fraud in Nonprofit Organizations.” Center for Nonprofit Excellence. Albuquerque, NM. November 4, 2009.

“Preventing and Detecting Fraud in Nonprofit Organizations.” Anderson School of Management’s Nonprofit Day. Albuquerque, NM. November 3, 2009.

“Fraud Prevention and Examination 101.” ACCION. Albuquerque, NM. September 16, 2009.

“Proactive and Reactive Approaches to Fraud Prevention.” University of Texas El Paso Faculty Speaker Series. El Paso, TX. April 17, 2009.

“Proactive and Reactive Approaches to Fraud Prevention.” Association of Government Accountants Annual Professional Development Conference. Albuquerque, NM. April 15, 2009.

“Internal Auditing Research.” Albuquerque Chapter of the Institute of Internal Auditors. Albuquerque, NM. January 21, 2009.

“Preventing and Detecting Fraud in your Organization.” Anderson School of Management Faculty Lecture Series. Albuquerque, NM. October 29, 2008.

“Proactively Fighting Fraud in the 21<sup>st</sup> Century.” Stuart McLeod Society Midyear meeting. Albuquerque, NM. October 9, 2008.

“Fraud: Focus on the Future.” Albuquerque Chapter of the Institute of Internal Auditors. Albuquerque, NM. March 19, 2008.

“Fraud Happens: Understanding the Past and Preparing for the Future.” Fostering Indigenous Business & Entrepreneurship in the Americas (FIBEA) 2007. Acoma, New Mexico. November 8, 2007.

“Forensic and Fraud Accounting Update.” 55<sup>th</sup> Annual Texas Tech University Tax Institute. Sponsored by the Center For Professional Development in the Rawls College of Business at Texas Tech University. Lubbock, TX. October 19, 2007.

“An Introduction to Fraud and Forensic Accounting.” UNM Security Days. Albuquerque, NM. October 10, 2007.

“Fraud: Who’s to Blame?” Albuquerque Chapter of the Institute of Management Accountants. Albuquerque, NM. February 13, 2007.

“Financial Statement Frauds: You May Ask Yourself...How Did We Get Here?” Albuquerque Chapter of the Institute of Internal Auditors. Albuquerque, NM. September 20, 2006.

“Fraud: Past, Present and Future.” Gregory, Sharer & Stuart Annual Continuing Professional Education Program. St. Petersburg, FL. June 20, 2006.

“Fraudbusters: Forensic Accountants and Fraud Examiners.” Town and Gown luncheon speaker. St. Petersburg, FL. March 16, 2006.

“Wit and Wisdom” dinner. January 18, 2006. Spoke to the Regional Chancellor and her guests on the topic, “Internet Fraud: Losing Your Identity While Shopping Online.” Williams House. University of South Florida, St. Petersburg. January 18, 2006.

“Forensic Accounting – Quincy is that you?” 53<sup>rd</sup> Annual Texas Tech Tax Institute. October 27, 2005. Lubbock, TX. Sponsored by the Center For Professional Development in the Rawls College of Business at Texas Tech University.

“Introduction to Fraud and Forensic Accounting.” Gregory, Sharer & Stuart Annual Continuing Professional Education Program. St. Petersburg, FL. June 23, 2005.

“An Introduction to Forensic Accounting.” Ernst & Young’s Annual Continuing Professional Education Seminar. Tampa, FL. June 15, 2004.

“Panel on Forensic Accounting.” University of South Florida Accounting Circle Conference. Tampa, FL. May 28, 2004.

“Overview of Forensic Accounting.” University of South Florida Social Responsibility and Corporate Reporting Conference. Don Cesar Beach Resort. May 7, 2004.

### MEDIA ACTIVITY

Albuquerque Journal. 6/25/12. Featured in an article by Winthrop Quigley, “Fraudsters on Notice.” Business Outlook, pp. 5, 7.

Forbes.com. Interviewed by Walter Pavlo for his article, “University of New Mexico Professor Richard Brody Honored at ACFE,” <http://www.forbes.com/sites/walterpavlo/2012/06/19/university-of-new-mexico-professor-richard-brody-honored-at-acfe/>. 6/20/12.

The Daily Times (Farmington, NM). Interviewed by Chuck Slothower for his article, “Local title company remains under investigation.” 3/4/12.

Savannah Morning News. Interviewed by G. G. Rigsby for her article, “White-collar crime can turn violent.” 6/4/11. pp. B1, B3.

El Paso Inc. Interviewed by Tim Roberts for the article, “What really happened to Charlotte’s and what it means to area businesses that deal in cash.” 5/16 – 5/22/2010, pp. 1A, 5A.

New Mexico Business Weekly. Interviewed by Megan Kamerick for her article, “Mock investigation gives accounting students taste of agents’ work.” 4/30/10.

Albuquerque Journal. 4/5/10. Featured in an article by Winthrop Quigley, “Fraudsters thrive as honesty abates.” Business Outlook, pp. 1, 5.

KOAT Television. Channel 7. Appeared in a segment dealing with Ponzi schemes that was coordinated by reporter Rod Green. 3/01/2010.

Albuquerque Journal. 1/31/10. Interviewed by Winthrop Quigley for his article, “Tougher Times, Better Behavior.” Careers Section, p. 1.

New Mexico Ethics Online. Interviewed by Jill VonOsten, Executive Director of the New Mexico Ethics Alliance. July/August 2009 Newsletter.

Fault Lines (published at Columbia University's Graduate School of Journalism). Interviewed by Grace Williams for her article, "The Secret Everybody Knows: Somebody's Watching." 3/27/09.

KOAT Television, Channel 7. Appeared in a segment entitled, "How to avoid charity scams" that was coordinated by reporter Rod Green. 12/24/08.

SmartMoney magazine. Interviewed by Janet Paskin for her article "10 Things Your Tax Preparer Won't Tell You." 2/19/08.

KRQE Television Channel 13. Appeared as a live guest with news anchor Deanna Saucedo to discuss cyber crime as part of Cyber Monday. The segment was called "Cyber Crooks Stalk Shoppers." 11/26/07.

UNM Today. Interviewed by Steve Carr for his article, "Students investigate mock tax fraud." 11/19/07.

Jim Villanucci radio show. 770 KKOB. Appeared for approximately 90 minutes as a white collar crime expert. 10/25/07.

New Mexico Business Weekly. 5/7/07. Interviewed by Haley Wachdorf for her article, "UNM: Teaching nonprofits to avoid fraud, operate safely."

Albuquerque Journal. 12/12/06. Interviewed by Olivier Uyttebrouck for his article, "Students Help APD With Fraud Cases." Metro & NM Section, pp. E1 and E2.

New Mexico Business Weekly. 10/20-26/06. Interviewed by Steve Ginsberg for his article, "Accounting students help audit white collar crimes." p. 9.

The Herald. 5/26/06. Interviewed by Jennifer Rich for her article, "Enron verdicts alter business culture." Business Section, pp. 1B and 2B.

St. Petersburg Times. 5/24/06. Interviewed by Shadi Rahimi for her article, "Veterans react with anger, accusations." Front page, pp. 1A and 9A.

The Herald. 4/4/06. Interviewed by Jennifer Rich for her article, "Corporate crime merits ethics lessons." Business Section. pp. 1B and 6B.

FOX13 Television Tampa Bay – Your Turn with Kathy Fountain – Discussed the issue of outsourcing of income taxes to India including legal, ethical and professional issues. March 30, 2006.

WUSF-FM 89.7 – National Public Radio – Interviewed by Mark Schreiner, University Beat Producer – 11/08/05. Discussed the Forensic Accounting program at USF St. Petersburg and how it is relevant to the general issues of fraud and white collar crime. Aired during January 2006.

Bay News 9 Television – Interviewed by Jasmine Guerrero – 12/14/05. Discussed the issues of phishing and pharming and how online shoppers can become victims of complex frauds. Aired 12/24/05.

Newsradio 970 – WFLA – 11/12/05. Guest on the AM Tampa Bay show. Discussed how to avoid becoming a victim of online fraud during the holiday season.

New Haven Register. 2/17/02. Quoted in “Taking account” article (Enron scandal). Sunday Business Section. p. C1.

## PROFESSIONAL DEVELOPMENT ACTIVITIES - MEMBERSHIPS

American Accounting Association (AAA)  
Association of Certified Fraud Examiners (ACFE)  
American Institute of Certified Public Accountants (AICPA)  
American Psychological Society (APS)  
Institute of Internal Auditors (IIA)  
New Mexico Society of Certified Public Accountants (NMSCPA)  
White Collar Crime Research Consortium (WCCRC)

## PROFESSIONAL SERVICE ACTIVITIES

Ad Hoc Reviewer, *Advances in Accounting*  
Ad Hoc Reviewer, *Advances in Accounting Behavioral Research*  
Ad Hoc Reviewer, *Advances in Accounting Education*  
Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*  
Ad Hoc Reviewer, *Behavioral Research in Accounting*  
Ad Hoc Reviewer, *Current Issues in Auditing*  
Ad Hoc Reviewer, *Issues in Accounting Education*  
Ad Hoc Reviewer, *Journal of Applied Accounting Research*  
Ad Hoc Reviewer, *Journal of Business Disciplines*  
Ad Hoc Reviewer, *Managerial Auditing*  
Advisory Board of Directors, Franklin Publishing Company (2001 – present)  
Boston Area Research Colloquium Coordinator (1993-1997, 2001-2004).  
Editorial Advisory Committee, Association of Certified Fraud Examiners (2007 – present)  
Editorial Review Board, *Journal of Forensic Studies in Accounting and Business* (2011 – present)  
Institute of Internal Auditors (IIA), Chair of Las Vegas Chapter Research Committee (1997 –2000)  
IIA, Associate Trustee, Las Vegas Chapter (1998 – 2000)  
Institute of Internal Auditors – Albuquerque Chapter – Board of Governors (2010 - present)  
Manuscript Reviewer, 1999 - 2012 Mid-Year AAA Auditing meeting  
Manuscript Reviewer, 1999 - 2012 Mid-Year AAA ABO meeting  
Manuscript Reviewer, 2011 - 2012 Mid-Year AAA FIA meeting  
Manuscript Reviewer, 1998 - 2000 Decision Sciences Institute Annual meeting  
Manuscript Reviewer, 1995 - 2011 AAA Annual meeting  
Manuscript Reviewer, 1994 and 1998 – 2001 Western AAA Regional meeting  
Manuscript Reviewer, 1996 - 1998 Mid-Atlantic AAA Regional meeting  
Manuscript Reviewer, 1996 – 1998 and 2000 Southeast AAA Regional meetings  
Manuscript Reviewer, 1994, 1997 and 2003 - 2005 Northeast AAA Regional meeting

Manuscript Reviewer, 2009 - 2012 Southwest AAA Regional meeting  
Program Chair, Annual AAA meeting, Forensic & Investigative, August 7 - 10, Denver, CO.  
Program Chair, ABO Section, Western AAA Regional meeting, May 2001, San Jose, CA  
Session Moderator, Annual AAA meeting, August 18, 1998, New Orleans, LA  
Session Moderator, Annual AAA meeting, August 3, 2009, New York, NY  
Session Moderator, Western AAA Regional meeting, May 12, 2000, Salt Lake City, UT  
Session Moderator, Western AAA Regional meeting, May 1, 1999, Costa Mesa, CA  
Session Moderator, Western AAA Regional meeting, May 1, 1998, Seattle, WA  
Session Moderator, Northeast AAA Regional meeting, April 25, 1997, Binghamton, NY  
Session Moderator, Mid-Atlantic AAA Regional meeting, March 25, 2000, Wilmington, DE  
Session Moderator, Mid-Atlantic AAA Regional meeting, March 23, 1996, Philadelphia, PA  
Session Chair, ASBBS Annual Meeting, February 22, 1999, Las Vegas, NV  
Session Chair, ASBBS Annual Meeting, February 19, 2000, Las Vegas, NV  
Session Chair, ASBBS Annual Meeting, February 21, 2003, Las Vegas, NV  
Session Chair, ASBBS Annual Meeting, February 23, 2007, Las Vegas, NV  
Textbook reviewer, Whittington and Pany, *Auditing & Assurance Services*, McGraw-Hill  
Textbook reviewer, Albrecht, *Fraud Examination*, South-Western Publishing  
Textbook reviewer, Hilton, *Managerial Accounting*, McGraw-Hill Publishing.  
Textbook reviewer, Knechel, *Auditing: Assurance and Risk*, South-Western College Publishing.  
Textbook reviewer, Rittenberg, Schwieger, Johnstone, *Auditing: A Business Risk Approach 6<sup>th</sup> Edition*, South-Western College Publishing  
Technical consultant and endorser of *Internal Audit Reports post Sarbanes-Oxley: A Guide to Process-Driven Reporting*, Wiley Publishing.

#### UNIVERSITY/DEPARTMENTAL SERVICE

State of New Mexico – Legislative Education Study Committee, 2010  
UNM Center for Information Assurance Research & Education, Associate Director, 2007 – present  
UNM Institutional Review Board, 2012 - present  
UNM Academic Freedom and Tenure Committee, 2010-2011  
UNM Library Committee, 2009 - present  
ASM Policy and Planning Committee  
ASM Library Committee  
ASM Policy and Procedure Manual Task Force  
ASM MIDS Search Committee  
Department of Accounting Search Committee Chair (2009 - 2010, 2011 - 2012)  
Department of Accounting Search Committee Member  
Department of Accounting Mission Committee

#### AWARDS/GRANTS

Association of Certified Fraud Examiners – Educator of the Year (2012)  
Awarded Douglas Minge Brown Professorship (Summer 2010 – present)  
Awarded Rutledge Professorship (Fall 2007 – Summer 2010)  
Daniels Fund Business Ethics Fellow (2010 - present)  
Faculty Community Leadership Award (2009)  
Distinguished Research Award, Allied Academies, July 2006.  
College of Business, Outstanding Researcher Award (2004-2005)

College of Business, Corporate Social Responsibility Research Award (2005)  
Crosswinds Co-Curricular Initiative Grant (2004)  
Summer Research Grant (2002, 2003)  
University Travel Grant (1998, 2002, 2003)  
Graduate Research Assistant Grant (2002, 2003)  
American Woman's Society of CPAs "Excellence in Research Award" (May 2000)  
ANBAR Electronic Intelligence Citation of Excellence (1998)  
Outstanding Researcher in the College of Business (1998–1999)  
Nominated for University Excellence in Teaching Award (1997-1998)  
Outstanding faculty member in the Department of Accounting (1996-1997)  
Summer Curriculum Grant (1996)  
AAUP University Research Grant (1996, 1994)