

## CURRICULUM VITAE

**SRIDHAR RAMAMOORTI**  
**Associate Professor of Accountancy**  
**September 20, 2017**

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### EDUCATION

- July 1992 – June 1995. Doctor of Philosophy (Ph.D.), The Ohio State University, Columbus, Ohio. Dissertation Title: “Decision-Framing and Efficiency-Effectiveness Trade-Offs in Auditors’ Planning Materiality Judgments.” Major: Quantitative Psychology. Minors: Cognitive Science, Accounting, and Applied Statistics. PhD Advisor: Dr. Jay Myung.
- Sept 1988 – June 1992. All-But-Dissertation (A.B.D). The Ohio State University, Columbus, Ohio. Major: Accounting & Management Information Systems. Dissertation Proposal: “Analogical Reasoning in Accounting and Auditing.” PhD Advisors: Dr. Andrew Bailey/the late Dr. Tom Burns. Earned Master of Arts in Accounting (MAcc.), The Ohio State University, Columbus, Ohio. Major: Accounting & Management Information Systems.
- July 1981 – July 1984. Bachelor of Commerce (B.Com.), R.A. Podar College of Commerce/ H.R. College of Commerce & Economics, Bombay University, India. Major: Accounting and Auditing.
- July 1981 – June 1982. Diploma in Mathematics & Statistics (Dipl. Math/Stat.), South Indian Education Society (SIES) Institute of Mathematics, affiliated with Bombay University, India. Major: Mathematics and Statistics.

### ACADEMIC/PROFESSIONAL EXPERIENCE

- June 2017 – present Associate Professor, Department of Accounting, School of Business Administration, University of Dayton, Ohio. Taught summer graduate course ACC 602B: *Fraud Examination and Forensic Accounting* from June 27 – August 5, 2017. Fall and Spring courses include MBA@Dayton Online ACC600A: *Financial Accounting* and 601A: *Managerial Accounting*, and MPAcc course ACC702: *Accounting and Business Ethics*.

- June 2010 – May 2017 Associate Professor of Accounting, School of Accountancy, & Director, Board Culture & Behavioral Dynamics, Center for Corporate Governance, Michael J. Coles College of Business, Kennesaw State University, Kennesaw, Georgia. Pursued activities comprising research, teaching and professional service. Taught courses in financial reporting, financial and managerial accounting, external and internal auditing, forensic accounting, and business valuation. Published numerous papers and books, served on editorial boards, and made numerous professional presentations in the U.S. and abroad. Member of the Standing Advisory Group of the Public Company Accounting Oversight Board (PCAOB) from 2014-2016. Active with other professional organizations.
- Sept 2009 – Apr 2010 Principal, Infogix Advisory Services, Naperville, Illinois.
- Jan 2006 – Jun 2009 Partner, National Corporate Governance Group (NCGG), Grant Thornton LLP, Chicago, Illinois.
- July 2002 – Dec 2005 Sarbanes-Oxley Advisor, National Advisory Services (Aug 2004 – Dec 2005) and Assistant Director of Thought Leadership, Fraud Investigation & Dispute Services (FIDS), Ernst & Young LLP, Chicago, Illinois, July 2002 – July 2004.
- Jun 1998 – May 2002 Principal, Assurance Professional Standards Group, Arthur Andersen LLP, Chicago World Headquarters, Illinois.
- Aug 1995 – Jun 1998 Visiting Assistant Professor of Accountancy, Department of Accountancy, University of Illinois at Urbana-Champaign (UIUC), Champaign, Illinois. Primarily taught in the innovative undergraduate accountancy program, *Project Discovery*. For 1997-98, was faculty coordinator for the Professional Development Workshop Series (Accy 300) and taught Auditing (Accy 404) to graduate students in the M.S. in International Accountancy (MSA) program. In 1996-97, co-taught Assurance & Attestation (Accy 341) with Dr. Ira Solomon, then KPMG Peat Marwick Distinguished Professor of Accountancy. During Spring and Summer 1996, taught Advanced Auditing (Accy 342). Published research papers in academic and professional journals, including several with UIUC Emeritus Professor of Accountancy, Dr. Andrew D. Bailey, Jr., my former Ph.D. Advisor at The Ohio State University. Was guest lecturer at the Executive Development Center, presenting to many Chinese banker delegations from 1997 – 2000.
- Sept 1986 – July 1988 Staff Auditor, Ernst & Whinney (now Ernst & Young), Chartered Accountants, Abu Dhabi, United Arab Emirates (UAE).
- Nov 1985 – Aug 1986 Junior Partner, G.R. Moorti and Associates (father's firm), Chartered Accountants, Bombay, India.
- May 1982 – May 1985 Articled Clerk (Professional Internship), S.P. Chopra & Co., Chartered Accountants, 1982-85, Bombay, India.

## TEACHING, SUPERVISION, & MENTORING

### COURSES TAUGHT AT UNIVERSITY OF DAYTON

1. ACC 602B: Fraud Examination and Forensic Accounting
2. ACC 600A: Financial Accounting (MBA@Dayton through 2U)
3. ACC 601A: Managerial Accounting (MBA@Dayton through 2U)
4. ACC 702: Accounting and Business Ethics (MPA program)

### COURSES TAUGHT AT KENNESAW STATE UNIVERSITY

1. ACCT 4152: Internal Auditing.
2. ACCT 4700: Valuation of Closely-Held Business.
3. ACCT 8000: Survey of Accounting (MBA program)
4. ACCT 8215: Leadership & Professional Skills (MAcc program)
5. ACCT 8300: Seminar in Business Valuation.
6. ACCT 8400: Seminar in Auditing.
7. ACCT 8440: Current Topics in Financial Reporting (MAcc program)
8. ACCT 8990: Forensic Accounting.
9. ACCT 8410: Seminar in Internal Auditing (MAcc program)
10. ACCT 8420: Forensic Accounting (MAcc program)

> Also taught ACCT 6010: Managerial Accounting in the Georgia WebMBA program. Served as faculty for the KSU M&A Academy co-directed by Larry Stevens (retired PwC partner) and Michael Salvador (retired EY partner). Selected as “faculty honoree” of KSU Distinguished Scholar, and now KSU Internal Audit Director, Ms. Brenda Stopher, MAcc (*summa cum laude* alumna), in 2011-2012, a university-wide recognition.

> Guest lectured for forensic accounting course at Georgia State University, and corporate finance/governance course at Mercer University. Invited C-BERC Distinguished Lecturer at the University of Maryland at College Park in March 2014. Made a campus visit to University of Washington—Bothell (UWB) to speak to faculty and graduate students in March 2015.

### STUDENT SUPERVISION AT KSU and UD

#### **UD Graduate Research Assistants (GRA)**

Ms. Maggie Laderer, and later, Ms. Alison Berry, on the International Accounting Education Standards Board (IAESB) project on Professional Skepticism sponsored by the International Federation of Accountants (IFAC). Project participation secured via Professor Donna Street, Director of the IFAC Center at the University of Dayton. Co-researcher, Dr. Audrey A. Gramling, Colorado State University.

#### **Directed/Independent Study:**

1. Ms. Jenianty Tang, MAcc. Student at KSU, Volunteer Research Assistance, Spring 2011.
2. Mr. Erik Glass and Ms. Emily Smith, MPA Independent Study students at UD, Fall 2017

### **KSU Research Supervision:**

1. Ms. Debra Richie, CPA, MAcc student and GRA, Spring 2012.
2. Mr. Daniel Street, MAcc student, 2011-2012, co-author on research paper; now with PRGX, Inc. (Admitted into the Ph.D. program in Accounting, University of Alabama). Gramling, A.A., Ramamoorti, S. & Street, D. (2013). Auditing Governance Structures and Processes: A Research Agenda. Working paper. Refereed conference paper presented at the Norwegian School of Management, Oslo, Norway at the 2013 Internal Auditing and Corporate Governance Conference.
3. Mr. Robert Thornton, CFE, MAcc student and GRA, Spring 2013; now with PwC.
4. Ms. Katherine Brummel, MAcc student, 2012-2013, who helped review *A.B.C.'s of Behavioral Forensics* (Wiley, 2013); now with EY
5. Ms. Neeraja Natarajan, MAcc student and Graduate Research Assistant, Spring 2014; now with The Vanguard Group.
6. Ms. Meggie Graham, MAcc student, 2013-2014, assisted with research projects; now with Grant Thornton LLP.
7. Mr. Jeremy Clines, initially a Bachelors, and later, MAcc (Honors) student, 2013-2014, co-author on research paper. Ramamoorti, S., Balakrishnan, U.R. and Clines, J. (2014). Mentoring Professionals: A Perceptual Control Theory (PCT) Perspective. Refereed Conference paper presented at the 2014 University of New Mexico Mentoring Institute Conference in Albuquerque held from October 21-24, 2014.
8. Ms. Laura Berry, MAcc (Honors) student, 2014-2015, GRA, now with PwC-Atlanta.
9. Mr. William Edwards, MAcc student, GRA for Fall semester 2015. Research assistance provided for Ramamoorti, S., Stevens, J.L., Salvador, M. & Venkat, R. (2017). *The Physics and Chemistry of M&A Due Diligence*. Submitted for publication consideration to the *Harvard Business Review*.
10. Successfully recommended Kuwait-based Mr. Ali Alhasan to the Ph.D. program in Accounting at West Virginia University; he is currently pursuing the program.

### **STUDENT ADVISING (other than student supervision)**

Approximate number of students advised per year:

At KSU--Undergraduate students (3) and Graduate students (3)

At UD—Graduate students (2)

### **SCHOLARSHIP OF TEACHING; RESEARCH AND CREATIVE ACTIVITY; PROFESSIONAL SERVICE; AND/OR ADMINISTRATION & LEADERSHIP**

**Google Scholar citation count of 1230 as of September 20, 2017**

**“The Audit Committee Handbook,” a 2010 co-authored book, has 222 of these citations**

### **PUBLICATIONS**

#### **Scholarly/Professional Books, Monographs and Reports (Author or Editor)**

#13 Ramamoorti, S. and Siegfried, A.N. (2016). *Promoting and Supporting Effective Organizational Governance: Internal Audit's Role*. Report for the global 2015 Common Body of Knowledge (CBOK) project of the Institute of Internal Auditors (IIA) in over 165 countries, with a global survey in 23 languages. Translated into French, Spanish, and Japanese. Publisher: IIA Research Foundation, Altamonte Springs, FL.

#12 Ramamoorti, S., Morrison, D.E., Koletar, J.W. & Pope, K.R. (2013). *A.B.C.'s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection*. Hoboken, NJ: John Wiley & Sons. Won the Coles College Publication Prize for 2015.

#11 Abdolmohammadi, M.A., Ramamoorti, S. & Sarens, G. (2013). *Chief Audit Executive (CAE) Strategic Relationships: Building Rapport with the Executive Suite*. Altamonte Springs, FL: Institute of Internal Auditors' (IIA) Research Foundation. [\$54,000 grant; approximately 100 pages] Won the 2014 Larry Sawyer/IIA Research Foundation prize.

#10 Ramamoorti, S., Cangemi, M.P. & Sinnett, W.R. (2011). *The Benefits of Continuous Monitoring*. Morristown, NJ: Financial Executives Research Foundation. [\$50,000 grant from Infogix, Inc.]

#9 Ramamoorti, S. & Sonnelitter, R. (2011). *Sarbanes Oxley Section 404 for Small, Publicly-Held Companies*. 2011 edition, approximately 600 pages. Publisher: CCH/Wolters Kluwer.

#8 Ramamoorti, S., Dittenhofer, M. A. \*, Ziegenfuss, D. E., Evans, R. L. (2011). *Behavioral Dimensions of Internal Auditing: An Exploratory Survey of Internal Auditors*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation. [\$37,000 grant from the Institute of Internal Auditors' (IIA) Research Foundation; 99 pages]

#7 Dittenhofer, M.A.\*, Ramamoorti, S., Ziegenfuss, D. & Evans, R.L. (2010). *The Behavioral Dimensions of Internal Auditing: A Practical Guide to Professional Relationships in Internal Auditing*. Altamonte Springs, FL: IIA Research Foundation. [\$37,000 grant; 102 pages]

#6 Braiotta, L., Gazzaway, R.T., Colson, R.H. & Ramamoorti, S. (2010). *The Audit Committee Handbook*. 5th edition. New York: John Wiley/Grant Thornton. 388 pages.

#5 Sonnelitter, R. & Ramamoorti, S. (2010). *Sarbanes Oxley Section 404 for Small, Publicly-Held Companies*. 2010 edition, approximately 600 pages. Publisher: CCH/Wolters Kluwer.

#4 Ramamoorti, S. et al. (2010). *Monitoring Internal Control Systems and IT: A Primer for Business Executives, Managers and Auditors on How to Embrace and Advance Best Practices*. Rolling Meadows, IL: ISACA, 124 pages. (Member of Development, Expert Review Teams as well as Focus group)

#3 Gazzaway, R.T., Burton, J., Gates, J.R., Newton, K., Ramamoorti, S., Wood, R., & Brietz, J. (2009). *Guidance on Monitoring Internal Control Systems*. Three Volumes. Committee of Sponsoring Organizations of the Treadway Commission (COSO: AICPA, AAA, IIA, IMA, and FEI). Member of Grant Thornton Project Development and Authoring Team. Professional guidance from COSO.

#2 Bailey, A.D., Jr., Gramling, A.A., & Ramamoorti, S. (eds.) (2003). *Research Opportunities in Internal Auditing*. Sponsored and published by the Institute of Internal Auditors (IIA) Research Foundation, Altamonte Springs, FL. Translated in 2004 into Japanese in its entirety. See IIA website for a free download [www.theiia.org](http://www.theiia.org)

#1 Ramamoorti, S. & Traver, R.O. (1998). *Using Neural Networks for Risk Assessment in Internal Auditing: A Feasibility Study*. Research project jointly funded by the University of Illinois and the Institute of Internal Auditors' Research Foundation (IIA-RF). Project Advisor: Dr. Andrew D. Bailey, Jr., Ernst & Young Distinguished Professor of Accountancy, University of

Illinois. IIA Champion: Mr. Stephen Minder, Director of Internal Audit, ADM, Inc., Decatur, IL. Total amount funded: \$35,000. Research monograph released in early 1999.

**Refereed Journal Articles (reverse chronological order, from 1996 onwards)**

#44 Fabrizio, M.P. & Ramamoorti, S. (2017). Materiality Redefined—What Does It Mean to Internal Auditors? Accepted for publication in *Internal Auditor* on May 8, 2017; forthcoming.

#43 Balakrishnan, R., Matsumura, E.M. & Ramamoorti, S. (2017). Finding Common Ground: COSO’s Control Frameworks and the Levers of Control. Conditional acceptance received on March 22, 2017 from the *Journal of Management Accounting Research*, a AAA Management Accounting Section journal; published in July 2017.

#42 Ramamoorti, S., Baskin, D.L. and Krull, G.W. (2017) “The Gresham’s Law of Measurement and Audit Quality Indicators: Implications for Policy Making and Standard-Setting.” *Research in Accounting Regulation*. Vol. 29, pp. 79-89.

#41 Ramamoorti, S., Epstein, B.J., Dorrell, D.D. & Viswanathan, V. (2017). The Proof of Cash Should Be King Among Forensic Auditing Techniques. Forthcoming in the *Journal of Forensic and Investigative Accounting*, published by the National Association of Certified Valuators and Analysts (NACVA). Forthcoming.

#40 Hermanson, D., Justice, S.E., Ramamoorti, S. & Riley, R.A. (2017). Unique Characteristics of Predator Frauds. *Journal of Forensic Accounting Research*. Accepted on January 21, 2017. Online version published in May 2017.

#39 Stephen W. Minder & S. Ramamoorti (2017). The Coming Paradigm Shift to Big Data Information Analytics. *Internal Auditing*, Vol. 32, No. 2, (March/April: pp. 6-14).

#38 Davis, J.T., Ramamoorti, S. & Krull, G.W. (2017). Understanding, Evaluating, and Monitoring Internal Control Systems: A Case and Spreadsheet Based Pedagogical Approach. *AIS Educator Journal* 12:1, 59-68.

#37 Ramamoorti, S., Siegfried, A.N. & White, P. A. (2017). Auditing Organizational Governance. *Internal Auditor*, (February: pp. 57-61), the professional journal of The Institute of Internal Auditors (IIA).

#36 Hartman, V.E & Ramamoorti, S. (2017). Ransomware: A Primer. What it is, how it happens, and what to do about it. *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 36, No. 1 (Spring: pp. 7-11), published in the professional, peer-reviewed journal of the Association of Healthcare Internal Auditors (AHIA).

#35 Ramamoorti, S., Baskin, D.L., Epstein, B.J., & Wanserski, J. (2017). Managing Risk at the Speed of Change: A New Risk Vocabulary and A Call to the Profession. *The CPA Journal*, (June: pp. 6-9), published by the New York State Society of CPAs. <https://www.nysscpa.org/>

#34 Ramamoorti, S. & Epstein, B.J. (2016). When Reckless Executives Become Dangerous Fraudsters: Reward Structures and Auditing Procedures Need to Be Reformed to Deter ‘Dark Triad’ Personalities. *The CPA Journal* (November: pp. 6-10), published by the New York State Society of CPAs. New York State Society of CPAs. <https://www.nysscpa.org/> Won the 2016 Max

Block Award for the best article, see <http://www.nysscpa.org/cpe/press-room/press-releases/release/the-cpa-journal-announces-max-block-award-winners#sthash.vfHvnQFi.dpbs>

#33 Epstein, B.J. & Ramamoorti, S. (2016). Today's Fraud Risk Models Lack Personality: Finding Abnormal Types Within the Executive Ranks. *The CPA Journal*, Vol. LXXXVI, No. 3, (March: pp. 14-18, 20, 21), cover feature. New York State Society of CPAs.

<https://www.nysscpa.org/>

#32 Hartman, V. & Ramamoorti, S. (2016). Public Corruption: Causes, Consequences, and Countermeasures. *Journal of Government Financial Management*, Vol. 65, No. 1, pp. 42-47, published by the Association of Government Accountants.

#31 Ramamoorti, S., Agarwal, A., & Nijhawan, S. (2016). Big Data and Continuous Monitoring: A Synergy Whose Time Has Come? *Internal Auditing*, (January/February: pp. 19-26).

#30 Muehlmann, B., Ramamoorti, S. & Epps, K.K. (2014). Socialization through Mentoring in the U.S. Public Accounting Profession. *CONNECT*, International Mentoring Association, pp. 14-15, 17. November 2014. (Abstracted from the peer-reviewed and refereed 2013 University of New Mexico Mentoring Conference Proceedings, Albuquerque, NM, Oct 28-Nov 1, 2013).

#29 Ramamoorti, S., Morrison, D.E. & Koletar, J.W. (2014). "Bringing Freud to Fraud: Understanding the State-of-Mind of the C-Level Suite/White Collar Offender Through "A-B-C" Analysis." *Journal of Forensic & Investigative Accounting*, Vol. 6, Issue 1, Jan - Jun, pp. 47-81.

#28 Ramamoorti, S. and Venkatachalam, N., Fraud in the "Aluminium Farm": Of Pigs and Cows, *Internal Auditing*, Vol. 29, No. 5 (2014): pp. 36-37.

#27 Ramamoorti, S. & Nayar, M.K. (2013). The Importance of Information Integrity. *Internal Auditor* (February, pp. 29, 30), the professional journal of The Institute of Internal Auditors (IIA).

#26 Ramamoorti, S. (2012). Towards a Global Code of Ethics for a Global Internal Auditing Profession. *IIA-Australia Journal of Internal Auditing*, March, pp. 41-44.

#25 Krupp, M.M., Krull, G.W. & Ramamoorti, S. (2011). Riding a Tiger Without Knowing How to Get Off: Lessons Learned from the Satyam Fraud. *Fraud Magazine*, November (pp. 58, 60-62), the professional journal of the Association of Certified Fraud Examiners (ACFE).

#24 Krupp, M.M. & Ramamoorti, S. (2011). Sleeping With the Enemy: The Internal Audit's Role in Extreme Governance Breakdowns. *Journal of Forensic Studies in Accounting and Business*, Vol. 3, No.1, pp. 47-65. (published by Georgia Southern University).

#23 Agarwal, A., Ramamoorti, S. & Jayaraman, V. (2011). Decision Support Systems for Strategic Dispute Resolution. *International Journal of Management & Information Systems*, 4th Quarter, Volume 15, Number 4, pp. 13-29.

#22 Ramamoorti, S. & Evans, R.L. (2011). The Corporate Ethics Audit. *Internal Auditor* (August: pp. 25, 27), the professional journal of The Institute of Internal Auditors (IIA).

#21 Ramamoorti, S. & Balakrishnan, U. R. (2010). Carrots and Sticks: Making the Case for Auditing Executive Compensation. *Internal Auditor* (October: pp. 61, 63, 65), the professional journal of The Institute of Internal Auditors (IIA).



- #20 Lehman, C., Ramamoorti, S. & Watson, M.W. (2010). "Maximized Monitoring." *Internal Auditor* (June: pp. 56-59), the professional journal of The Institute of Internal Auditors (IIA).
- #19 Ramamoorti, S. & Dupree, J. (2010). Continuous Controls Monitoring Can Help Deter Fraud. *Financial Executive* (March: pp. 66-67), the professional journal of Financial Executives International (FEI).
- #18 Ramamoorti, S., Frazier, F. & Dill, J. (2009). Establishing the Foundations: Effectively Monitoring Internal Control Systems. *New Perspectives in Healthcare Risk Management, Control, and Governance, Vol.28, No.3*, pp. 35-38, the professional journal of the Association of Healthcare Internal Auditors (AHIA).
- #17 Ramamoorti, S. (2008). The Psychology and Sociology of Fraud: Integrating the Behavioral Sciences Component into Fraud and Forensic Accounting Curricula. *Issues in Accounting Education, Vol. 23, No. 4*, pp. 521-533, published by American Accounting Association (AAA).
- #16 Ramamoorti, S., Weidenmier-Watson, M., & Zabel, M. (2008). "Engineering Value into ERM." *Internal Auditor*, October: pp.53-55, 57, 59, the professional journal of The Institute of Internal Auditors (IIA).
- #15 Ramamoorti, S. & Olsen, W (2007). Fraud: The Human Factor. *Financial Executive, July/August*, pp. 53-55, the professional journal of Financial Executives International (FEI).
- #14 Ramamoorti, S., McCall, S.M., & Van Daniker, R.P.\* (2006). "The Academy for Government Accountability: Strengthening the Foundations of the Accountability Profession." *Journal of Government Financial Management, Vol. 55, No.4*, (Winter/December): pp.32-37, the journal of the Association of Government Accountants (AGA).
- #13 Ramamoorti, S. & Weidenmier, M. (2006). "Enterprise Risk Management: Is IT Next?," *Internal Auditor*, Vol. LXII:II, pp. 46-48, 50, the professional journal of The Institute of Internal Auditors (IIA).
- #12 Weidenmier, M. & Ramamoorti, S. (2006). "Research Opportunities in Information Technology and Internal Auditing." *Journal of Information Systems, Vol. 20, No. 1*, pp. 205-219, the research journal of the Information Systems Section of the American Accounting Association (AAA).
- #11 Ramamoorti, S. & Weidenmier, M. (2005). "Does IT Change Everything? The Pervasive Impact of Information Technology on Internal Auditing." *New Perspectives in Healthcare Risk Management, Control, and Governance, Vol. 24* (Spring: April 2005), professional journal of the Association of Healthcare Internal Auditors (AHIA).
- #10 Ramamoorti, S. & Curtis, S. (2003). Procurement Fraud and Data Analytics. *Journal of Government Financial Management, Vol. 52, No.4*, (Winter/December): pp. 16-18, 20-22, 24), the journal of the Association of Government Accountants (AGA).
- #9 Cravens, K., Oliver, E. & Ramamoorti, S. (2003). The Reputation Index: Measuring and Managing Corporate Reputation. *European Journal of Management, Vol. 21, No.2*, pp. 201-212.



- #8 Needles, B.E., Jr., Ramamoorti, S. & Shelton, S. W. (2002). The Role of International Auditing in the Improvement of International Financial Reporting. *Advances in International Accounting, Vol. 15*, pp. 181-201.
- #7 Bailey, A.D., Jr. & Ramamoorti, S. (2000). Private Giving and Academic Independence: Personal Reflections on the Ethics of Private Giving and Faculty as Expert Consultants and Witnesses. *Research on Accounting Ethics, Vol. 6*, pp. 273-291.
- #6 Ramamoorti, S., Bailey, A.D., & Traver, R.O. (1999). Risk Assessment in Internal Auditing: A Neural Network Approach. *International Journal of Intelligent Systems in Accounting, Finance and Management, Vol. 8, No.3, Sept.*, pp.159-180.
- #5 Ramamoorti, S., Neumann, F.L. & Monroe, J.K. (1999). "The Value of Mentoring and Coaching in Internal Audit Settings." *Internal Auditing, Vol.14, No. 3, May/June*, pp.27-35.
- #4 Myers, P.M.\* & Ramamoorti, S. (1998). Educating and Training Internal Auditors in the Use of Analytical Auditing Procedures. *Internal Auditing, Vol. 13, No. 7, Sept/Oct.*, pp.15-20.
- #3 Ramamoorti, S. & Hoey, A. L. (1998). "Qualitative Materiality in Governmental Audit Planning." *Government Accountants Journal, Vol. 47, No. 1, Spring*, pp. 44-49, renamed *Journal of Government Financial Management*, the journal of the Association of Government Accountants (AGA).
- #2 Ramamoorti, S., Li, R. & Ziegler, R.E. (1998). The Auditor's Role in Deterring and Detecting Fraud in the People's Republic of China. *The White Paper, Vol. 12, No. 1, Jan./Feb.*, pp.23-25, 39-40, 42, now the *Fraud Magazine*, the journal of the Association of Certified Fraud Examiners.
- #1 Myung, I.J., Ramamoorti, S. and Bailey, A.D., Jr. (1996). "Maximum Entropy Aggregation of Expert Predictions." *Management Science, Vol. 42, No. 10*, pp. 1420-1436.

### **Book reviews in scholarly journals**

Ramamoorti, S. (2010). Review of the 2010 edition of International Financial Reporting Standards (IFRS) by B.E. Needles, Jr., and Marian Powers (Mason, OH: South-Western/Cengage Learning, 53 pages). *Journal of International Accounting Research, Vol. 9, No. 1*, p. 57. Book review editor: Robert K. Larson, The University of Dayton.

Ramamoorti, S. (2001). Review of *Guide to International Standards on Auditing & Related Services*, 2001 (includes Practice Aids and CPE): by Dan M. Guy and D.R. Carmichael, Fort Worth, Texas, Practitioners Publishing Company, September 2000). *International Journal of Accounting, Vol. 36, No. 4*, pp. 55-58. Book review editor: Stephen A. Zeff, Rice University.

### **Papers and Articles (under Review and in Preparation):**

#1 Ramamoorti, S., Epstein, B.J., Flesher, D.L. and Krull, G.W. (2017). Whatever Happened to the Auditor's Conscience? Being prepared for submission to *Journal of Business Ethics*.

#2 Ramamoorti, S., Salvador, M., J.L. Stevens & Venkat, R. (2017). The Physics and Chemistry of M&A Due Diligence. Submitted to *Harvard Business Review*.

#3 Boddy, C.R. & Ramamoorti, S. (2017). Why Corporate Psychopathy Should Be Taught in Business Schools. Target journal: *Academy of Management—Learning & Education*.

#4 Ramamoorti, S., Wanserski, J.H., and Healey, J.C. (2017). Velocity of Risk: The Short Distance from Behavior to Brand. Targeted publication outlet: *Harvard Business Review*.

#5 Morton, J., Pierce, J. & Ramamoorti, S. (2017). Mining the Truth about Blockchain: Do the Debits and Credits Match Up? A Blockchain Primer for Accountants and Auditors: Prospects and Challenges and Implications for Accounting, Auditing, and Auditability.

#6 Castellano, J., Lee, J., Ramamoorti, S., & Zelazny, L. (2017). Does psychological safety drive whistleblower intent and specificity? Experimental evidence from an ICFR evaluation task. Working paper, University of Dayton, Ohio. Target journal: *Accounting, Organizations and Society*.

#7 Ramamoorti, S., Lanza, R., & DeFord, E. (2017). Envisioning a Technology-Driven Auditing Reality: Prospects and Challenges. Target journal: *Managerial Auditing*.

#8 Ramamoorti, S. & Gramling, A.A. (2017). Professional Skepticism. A research project sponsored by the International Accounting Education Standards Board (IAESB). University of Dayton IFAC Center: Dr. Donna L. Street, Director.

#9 Ramamoorti, S. & Stover, R. (2017). Internal Audit and ERM. Target journal: *Internal Auditor*.

#### **Textbooks and Textbook Supplements:**

#5 Anderson, U.L., Head, M.J., Ramamoorti, S., Riddle, C., Salamasick, M., & Sobel, P.J. (2017). *Internal Auditing: Assurance and Advisory Services*. 4th edition. Lake Mary, FL: Internal Audit Foundation.

#4 Reding, K. F., Sobel, P.J., Anderson, U.L., Head, M.J., Ramamoorti, S., Salamasick, M. & Riddle, C. (2013). *Internal Auditing: Assurance and Advisory Services*. 3rd edition. Altamonte Springs, FL: IIA Research Foundation.

#3 Reding, K. F., Sobel, P.J., Anderson, U.L., Head, M.J., Ramamoorti, S., Salamasick, M. & Riddle, C. (2009). *Internal Auditing: Assurance and Consulting Services*. 2nd edition. Altamonte Springs, FL: IIA Research Foundation. [Translated into French, Spanish, and Japanese].

#2 Reding, K. F., Sobel, P.J., Anderson, U.L., Head, M.J., Ramamoorti, S., Salamasick, M. & Riddle, C. (2007). *Internal Auditing: Assurance and Consulting Services*. 1st edition. Altamonte Springs, FL: IIA Research Foundation. [1st edition translated into Spanish, Japanese]

#1 Austin, J.T. & S. Ramamoorti (1995). Instructor's manual (first edition) to accompany Ohio State Professor David Hothersall's "History of Psychology," 3rd ed. Boston, MA: McGraw-Hill.

#### **Refereed Chapters in Books:**

#1 Ramamoorti, S. (2011a). Role of Internal Auditing at Board Committee Level. In *QFinance: Internal Audit Best Practices*, pp. 43-47. UK: Bloomsbury Press.

#2 Ramamoorti, S. (2011b). Should Internal Audit Assess Board Performance? In *QFinance: Internal Audit Best Practices*, pp. 103-107. UK: Bloomsbury Press.

#3 Ramamoorti, S. (2010). Discussant Remarks on opening panel session of the Loyola University of Chicago 2008 Academic Conference on "Corporate Boards: Sources of Risk, Managers of Risk." In Kolb, R. & Schwartz, D. (eds.), *Corporate Boards: Managers of Risk, Sources of Risk*, pp. 112-121. West Sussex, UK: Wiley-Blackwell.

#4 Ramamoorti, S., Bailey, A.D., Jr. and Traver, R.O. (2005). Neural Network Modeling of Risk Assessment in Internal Auditing: Conceptual Foundations. In Vasarhelyi, M. (editor), *Artificial Intelligence in Accounting and Auditing, Volume VI*, pp. 32-45.

#5 Ramamoorti, S., Traver, R.O., and Bailey, A.D., Jr. (1997). "Neural Network Modeling of Risk Assessment in Internal Auditing." In Bonson, E. and Sierra, G. J. (eds.) *Intelligent Technologies in Accounting and Business*, pp. 49-70, Caja de Ahorros El Monte, Spain. (Proceedings of the Third International Meeting on Artificial Intelligence Applications in Accounting, Finance & Tax, September 25-26, 1997, Punta Umbria, Spain.

#6 Ramamoorti, S. (2017). Fraud. Contribution to the *Sage Encyclopedia of Criminal Psychology*, reviewed and approved by editorial board. Editor-in-Chief: Dr. Robert Morgan.

**Refereed Proceedings (in reverse chronological order since 1997):**

#12 Ramamoorti, S., Epstein, B.J., Krull, G.W, Platt, W. & White, R.A. "Accounting for Mentoring in Accounting: A Perceptual Control Theory (PCT) Perspective." Accepted for presentation at the 2017 University of New Mexico Mentoring Conference, *A Decade of Cultivating an Inclusive Mentoring Community: Developmental Networks for Innovation, Achievement, and Transformation*. October 23-27, 2017, Albuquerque, NM.

#11 Kravitz, R. & Sarmiento, A. (*CPA Journal* Editors and Moderators). Proceedings of "The Future of Auditing: A Roundtable Discussion" on October 20, 2016, featuring Carmichael, D., Collemi, S., Marcello, S., Nearon, B., Peterson, J., Ramamoorti, S., and Ray, T., held at the offices of the New York State Society of CPAs. Published in *The CPA Journal*, (February 2017: pp.18-31). See link: <https://www.nysscpa.org/news/publications/the-cpa-journal/article-detail?ArticleID=12276>

#10 Jermakowicz, W.J. & Ramamoorti, S. "What the Drongo Can Teach Us About Fraud: Is Deception Part of Natural, Adaptive Behavior?" Abstract submitted to the 5th World Conference on Research Integrity, Amsterdam, May 2017. Accepted for presentation as a paper/poster at the Conference.

#9 Ramamoorti, S. & Jermakowicz, W. J. "The Mirror Image of Research Integrity and What to Do about It." Abstract submitted to the 5th World Conference on Research Integrity, Amsterdam, May 2017. Accepted for presentation as a paper/poster at the Conference.

#8 Ramamoorti, S., Srinivasan, K., Thapliyal, R. & White, R.A. (2016). Mentoring to Gain Contextual Perspective: A Perspective on Leadership Mentoring. Presentation at the 2016 University of New Mexico Conference on Mentoring from October 24-28, 2016. (Will appear as part of refereed Conference proceedings).

#7 Ramamoorti, S. (2016). Paper titled, “The Gresham’s Law of Measurement: Implications for Policy Making and Standard-Setting,” presented at the 2016 University of Kansas/Deloitte Auditing Symposium on May 21, 2016 in Lawrence, KS. Accessible from the KU link: <http://business.ku.edu/program-detail/deloitte-university-kansas-auditing-symposium/agenda#saturday>

#6 Ramamoorti, S., Schafer, J., White, R.A., and Berry, L. (2015). Accounting for the “Separation” Phase of Mentoring: All’s Not Well When Mentoring Does Not End Well. Presented at, and later published in the peer-reviewed and refereed proceedings of the 2015 University of New Mexico Mentoring Institute Conference in Albuquerque, October 20-23, 2015.

#5 Ramamoorti, S., Balakrishnan, U.R. and Clines, J. (2014). Mentoring Professionals: A Perceptual Control Theory (PCT) Perspective. Presented at and later published in the peer-reviewed and refereed proceedings of the 2014 University of New Mexico Mentoring Institute Conference in Albuquerque held from October 21-24, 2014.

#4 Muehlmann, B., Ramamoorti, S. and Epps, K.K. (2013). Socialization through Mentoring in the U.S. Public Accounting Profession. Presented at and later published in the peer-reviewed proceedings of the 2013 University of New Mexico Mentoring Institute Conference in Albuquerque, Oct 28-Nov 1, 2013. Subsequently published in the *CONNECT* magazine.

#3 Heintz, J. (2004). Published discussant remarks on a paper presented by Professor Glen Gray on the impact of XBRL on internal auditing. Participated as the Ernst & Young representative in the 2004 Deloitte & Touche/University of Kansas *Symposium on Auditing Problems* from April 30-May 1, 2004, Lawrence, Kansas.

#2 Ray, A.W., Cohen, E.E., Horton, T.R., LeGrand, C. & Ramamoorti, S. (2002). “Applied Accounting Information Systems Research Opportunities in the Information Age.” Included as part of the peer-reviewed *Proceedings of the First Mid-Year Meeting of the American Accounting Association—Information Systems Section*, Orlando, Florida, January 10-12, 2002.

#1 Ramamoorti, S. & Lee, A. “Qualitative Materiality in Governmental Audit Planning (with special reference to India).” Published in the peer-reviewed *Proceedings of the Third International Accounting Conference of the Indian Accounting Association Research Foundation*, Taj Bengal, Calcutta, India, January 4-5, 1997.

#### **Invited Columns, Letters, Book Prefaces, and Editorially Reviewed Articles (since 1993):**

#24 Hartman, V.E. & Ramamoorti (2017). The Coming Fusion of Computer and Behavioral Forensics. A Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Summer.

#22 Ramamoorti, S. & Epstein, B.J. Response to critics in the form of a letter. Critics Messrs. J. Borenstein & A. J. Radin challenged our introduction of the “dark triad” concept in two 2016 *CPA Journal* articles (March and November 2016), in their letter titled, “There’s No Financial Fraud Personality Type.” *The CPA Journal*. Forthcoming in April 2017.

#21 Ramamoorti, S. (2017). Foreword to Beecken, W.H. and Beecken, C.A., *Fraud Examination Casebook with Documents: A Hands-on Approach*. ISBN: 978-1-119-34999-0 (256 pages). Hoboken, NJ: John Wiley & Sons.

#20 Ramamoorti, S. & Wanserski, J.H. Goodwill Impairment Studies in the Oil & Gas Sector: Implications for Corporate Governance. *Oil & Gas Quarterly*, June. Editor-in-Chief: Dr. D. Larry Crumbley.

#19 Ramamoorti, S. (with Marcello, S., Ray, T., Carmichael, D., Peterson, J., Collemi, S., and Nearon, B.) *The Future of Auditing: A Roundtable Discussion*. Transcript of Roundtable Discussion of October 20, 2016 published in *The CPA Journal*, February 2017, pp. 18-31. See link: <https://www.nysscpa.org/news/publications/the-cpa-journal/article-detail?ArticleID=12276>

#18 Ramamoorti, S. "Fraud" (a 2000 word entry) in *The SAGE Encyclopedia of Criminal Psychology*. Editor-in-Chief, Dr. Robert D. Morgan. Submitted: December 22, 2016. Accepted for publication on May 22, 2017.

#17 Ramamoorti, S., Siegfried, A.N. & White, A. (2016) Risk Appetite, Risk Tolerance and the Bandwidth-Fidelity Dilemma: Implications for the Credit Union Industry. Accepted for publication in *The Audit Report*, the professional magazine of the Association of Credit Union Internal Auditors (ACUIA), see [www.acuia.org](http://www.acuia.org)

#16 Ramamoorti, S. & Koletar, J.W. Should HSBC or Its Executives be Penalized for Their Role in the "Swiss Leaks" Morass? *Global Atlanta*. March 4, 2015. See link at: <http://www.globalatlanta.com/article/27469/should-hsbc-or-its-executives-be-penalized-in-the-swiss-leaks-morass/>

#15 Ramamoorti, S. Understanding the Why of Fraud. *Atlanta Business Chronicle*. February 13, 2015. See link at: <http://www.bizjournals.com/atlanta/print-edition/2015/02/13/understanding-the-why-of-fraud.html>

#14 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2013b). Beyond the Standards: On Your Own With the Daily Challenges of Internal Auditing. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 32, No. 2, Summer, pp. 62-65.

#13 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2013a). Beyond the Standards: Internal Audit and Client Relationships. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 32, No. 1, Spring, pp. 32-37.

#12 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2012d). Internal Audit Process Maturity. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 31, No. 4, Winter, pp. 28-30.

#11 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2012c). A Seat at the Table. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 31, No. 3, Fall, pp. 44-45.

#10 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2012b). QARs—New Perspectives on Internal Audit Quality. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 31, No. 2, Summer, pp. 41-42.

#9 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2012a). QARs—New Perspectives on Internal Audit Quality. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 31, No. 1, Spring, pp. 53-55.

#8 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2011b). QARs—New Perspectives on Internal Audit Quality. A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 30, No. 4, Winter, pp. 34-35.

#7 Ruppert, M., Jaenicke, R., Ramamoorti, S. & Ridel, R. (2011a). What is a Profession and What Makes One a Professional? A QAR column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Vol. 30, No. 3, Fall, pp. 46-49.

#6 Ramamoorti, S. Response published in AGENDA: the Week's News from Other Boardrooms, a Financial Times service. April 25, 2011. [Response in Section: How Should the Board Stay Informed? What is the preferred process for updating the board on risk? How often should directors be updated? Who should be apprising the board of the chief areas of risk the company faces?].

#5 Elson, C., Ramamoorti, S. & Lapides, P. Response published in AGENDA: the Week's News from Other Boardrooms, a Financial Times service. October 25, 2010. Response in Special Issue on Executive Compensation: Should Internal Audit Evaluate Executive Comp?

#4 Ramamoorti, S., Li, R., & Ziegler, R.E. (1997). The Auditor's Role in Preventing and Detecting Fraud in the People's Republic of China: A Research Proposal." Chinese translation published in a book titled Economic Problems of the People's Republic of China, 6th edition.

#3 Ramamoorti, S. & Smith, Jack W., Jr. "Pathology and Auditing: Some Analogical Insights." Published in the *CPA Advocate*, a publication of the Ohio Society of CPAs, February 1995.

#2 Ramamoorti, S. "The Litigation Crisis in Accounting: The Public Oversight Board's View." Published in the *CPA Advocate*, a publication of the Ohio Society of CPAs, July 1993.

#1 Ramamoorti, S. "Bridging the Gap in Accounting Research and Practice." Published in the *CPA Advocate*, a publication of the Ohio Society of CPAs, May 1993.

#### **Non-Refereed Proceedings:**

#1 Ramamoorti, S. (2004). "Research Opportunities in Internal Auditing." Keynote address presentation slides included as part of the Proceedings of the 38th National Conference for the Promotion of Internal Auditing by the Institute of Internal Auditors—Japan, from September 6-7, 2004, in Tokyo, Japan. Also translated into Japanese by Ms. Sakiko Sakai, U.S. Prudential, Tokyo, Japan, and Professor Takayuki Matsui, Aoyama Gakuin University, Tokyo, Japan.

#2 Ramamoorti, S. "Towards an Economic-Anthropology of Accounting." Paper presented at the 5th Bayer International Conference, Pittsburgh, PA, May 19-21, 1996. Appears in Crabtree, R.G. (Ed.) (1996), Proceedings of the 5th Bayer International Conference, pp.165-168. Pittsburgh, PA: Robert Morris College.

#3 Li, R. & Ramamoorti, S. "Private Sector Auditing in China: A Brief History and Overview." Paper presented at the 5th Bayer International Conference, Pittsburgh, PA, May 19-21, 1996. Appears in Crabtree, R.G. (Ed.) (1996), Proceedings of the 5th Bayer International Conference, pp.161-164. Pittsburgh, PA: Robert Morris College.

**PRESENTATIONS (2009 onwards, reverse chronological order)**

**Conference/Meeting/Event Presentations:**

#67 Ramamoorti, S. Plenary Speaker at 2017 inaugural RMIT/Accounting Educators Conference, “Accounting Education in a Globalised World” organized by the Singapore Institute of Management (SIM) and CPA Australia (CPAA) on Tuesday, October 10, 2017 in Singapore. Topic: Professional Skepticism.

#66 Ramamoorti, S. Faculty for the Financial Forensics Academy on the topics of blockchain, behavioral forensics, and regression analysis, at 2017 Financial Forensics Superconference sponsored by the National Association of Certified Valuators and Analysts (NACVA) in Washington DC from September 12-14, 2017.

#65 Ramamoorti, S. and Stover, R. Workshop Leaders on COSO Internal Control Integrated Framework and ERM from 8:00 am – 4:30 pm on Saturday, August 5, 2017. Panelists include the COSO Chairman, Big Four firm partners, a PCAOB Board member, representatives from Google and Protiviti, and academics. Daylong pre-Conference workshop prior to the 2017 American Accounting Association (AAA) Annual meeting in San Diego, California.

#64 Hartman, V.E., Ramamoorti, S., and Wanserski, J.H. Day-long presentation on “Fraud and Ethics” to partners and professional staff of accounting firm Draffin & Tucker LLP, simultaneously in Albany, GA, and Atlanta, GA on June 23, 2017.

#63 Panelist with Anthony Menendez, Halliburton whistleblower, for a panel titled “Today’s Fraud Threat Picture: A Shrink, a Whistleblower and a Gumshoe Talk Shop,” moderated by retired FBI veteran Victor Hartman at the Fairfield University campus in Fairfield, CT on Wednesday, April 5, 2017 from 7-9 pm. Mostly campus audience of 200 students.

#62 Keynote speaker, Ascend-Atlanta Chapter, for Chinese New Year celebrations on February 23, 2017 on the campus of Emory University. About 50 Ascend members were present. (Note: January 28, 2017 marked the Year of the Rooster).

#61 Guest presenter, University of Dayton, Ohio. Graduate courses covering the topics of “big data analytics and continuous monitoring” as well as “critical thinking” (with James H. Wanserski), February 20, 2017.

#60 Workshop Co-presenter with KPMG partner, Dr. Paul H. Munter, and EY partner, David A. Simko, on “Making Professional Judgments in Financial Reporting and Applying Professional Skepticism in Auditing” at the 2017 Mid-Year meeting of the International Accounting Section of the American Accounting Association on January 19-21, 2017 in Tampa, FL. International scope.

#59 Co-presenter with Darrell D. Dorrell, lead instructor of the NACVA Financial Forensics Academy, on “Financial and Behavioral Forensics” at the National Association of Certified Valuators and Analysts (NACVA) Conference on December 7, 2016 in Las Vegas.

#58 Keynote Speaker on “Behavioral Forensics: Today’s Fraud Risk Models Lack Personality” at the PCAOB’s Annual Directorate of Enforcement & Investigations (DEI) Conference in Washington D.C. on November 15, 2016. Invited by the PCAOB Director, Mr. Claudius Modesti.



#57 Ramamoorti, S. Speaker on the topic of “Today’s Fraud Risk Models Lack Personality: Auditing the Dark Triad” at the November 11, 2016 Chapter meeting of the Institute of Internal Auditors (IIA) Atlanta Chapter at Kennesaw State University. Audience: Local scope.

#56 Ramamoorti, S. Speaker on the topic of “Today’s Fraud Risk Models Lack Personality: Auditing the Dark Triad” at the Annual Conference of the Georgia Chapter of the Association of Certified Fraud Examiners on November 3, 2016. Audience: Local scope.

#55 Ramamoorti, S., Srinivasan, K., Thapliyal, R. & White, R.A. (2016). Mentoring to Gain Contextual Perspective: A Perspective on Leadership Mentoring. Presentation scheduled for Thursday, October 27, 2016 at the 2016 University of New Mexico Conference on Mentoring from October 24-28, 2016. (Will appear in refereed Conference proceedings). National scope.

#54 Ramamoorti, S. Roundtable on the “Future of Auditing” sponsored by the New York State Society of CPAs/*The CPA Journal* on October 20, 2016. Other panelists were: Former PCAOB Chief Auditors, Dr. Douglas Carmichael and Thomas Ray; KPMG Vice-Chair of Audit, Scott Marcello; James R. Peterson, J.D., Advisor to the Forum of Firms; Bruce Nearon, CohnReznick CPAs; and Salvatore A. Collemi, Collemi Consulting and Advisory Services, LLC. Video transcript of “The Future of Auditing: A Roundtable Discussion” published in *The CPA Journal*, (February 2017: pp. 18-31). Audience: National scope. See <https://www.nyssecsa.org/news/publications/the-cpa-journal/article-detail?ArticleID=12276>

#53 Hartman, V.E. & Ramamoorti, S. Co-presenters of “Public Corruption: Causes, Consequences, and Countermeasures” at the September 15, 2016 Chapter meeting of the Association of Government Accountants (AGA), Atlanta Chapter. Local scope.

#52 Ramamoorti, S. and Siegfried, A.N. Co-presenters of the CBOK IIA Report (2016), “Promoting and Supporting Effective Organizational Governance: Internal Audit’s Role.” Report for the global 2015 Common Body of Knowledge (CBOK) project of the Institute of Internal Auditors (IIA) in over 165 countries, with a global survey in 23 languages. IIA/ISACA Governance, Risk, and Control (GRC) Conference at the Diplomat Hotel, in Fort Lauderdale, FL from August 22-24, 2016. Over 650 Conference attendees. National scope.

#51 Ramamoorti, S. Moderator of “Human Side of Financial Fraud” panel held on August 8, 2016 from 4:00 – 5:30 pm at the 2016 American Accounting Association Annual meeting at the New York Hilton Midtown. Panelists: Dr. Pamela Murphy, Queen’s University, Canada; Bill Foale, Executive Director, EY, and Toby J.F. Bishop, VP-Practice, AAA Forensic Accounting Section. International scope.

#50 Ramamoorti, S. (panelist with Anthony Menendez, Controller, General Motors; Rick Kravitz, Editor-in-Chief, *The CPA Journal*; Aaron Beam, former CFO, HealthSouth; and Dr. Steven Mintz, Professor, CalPoly San Luis Obispo) at the plenary panel of the Ethics Symposium at the 2016 American Accounting Association Annual Meeting on August 7, 2016 at the Hilton, New York City. International scope.

#49 Ramamoorti, S. Workshop Leader on COSO Internal Control Integrated Framework and ERM from 8:00 am – 4:30 pm on Saturday, August 6, 2016. Panelists included Big Four firm partners, a PCAOB Board member, audit committee members, and academics. Daylong pre-Conference workshop prior to the 2016 American Accounting Association (AAA) Annual meeting, “Celebration of the Century,” in New York City. 100<sup>th</sup> AAA anniversary, 1916-2016.

#48 Hartman, V.E. & Ramamoorti, S. Day-long presentation on “Fraud and Ethics” to partners and professional staff of accounting firm Draffin & Tucker LLP, in Albany, GA, July 22, 2016.

#47 Ramamoorti, S. (panelist with Robert Hirth, COSO Chairman, Audrey A. Gramling, Chair, Department of Accounting, Colorado State University, and Deb Cosgrove, Professor of Practice, University of Nebraska-Lincoln) for Webinar hosted by the American Accounting Association (AAA) on June 28, 2016. Webinar title: “Teaching COSO’s Internal Control Framework: Best Course Practices.” A recorded session is available from the link referenced here: <http://aaahq.org/Sections-Regions/Webinars/COSO-Webinar-6-28>

#46 Ramamoorti, S. Presented “Gresham’s Law of Measurement and Audit Quality Indicators: Implications for Policy Making and Standard-Setting” at the 2016 University of Kansas/Deloitte Auditing Symposium from May 20-21, 2016 at Lawrence, KS. Keynote Address by Joseph Ucozoglu, Chairman and CEO, U.S. firm of Deloitte & Touche LLP. See link at: <https://business.ku.edu/programs/deloitte-university-kansas-auditing-symposium>

#45 Ramamoorti, S. Presentation on “Behavioral Forensics: Bringing Freud to Fraud.” CPE Week of Carr, Riggs & Ingram in Birmingham, AL. BJCC Convention Center. May 4, 2016. National scope, with over 500 firm professionals in attendance.

#44 Hartman, V.E. & Ramamoorti, S. Co-presented “Public Corruption: Causes, Consequences, and Countermeasures” at the 2016 Fraud Conference sponsored by Georgia Southern University at Jekyll Island, Georgia, from May 16-18, 2016. Regional scope.

#43 Ramamoorti, S. and Leach, M. (Co-Moderators). Big Data Analytics and Fraud: Big Problems Need Big Data. Panelists: William Beecken, Stevenson University; Toby J.F. Bishop, Vice-President, AAA Forensic Accounting Section; and Dr. Brigitte Muehlmann, Babson College; and Lynda Schwartz, Vice-President, AAA Strategic & Emerging Technologies Section. 2016 Southeast AAA Regional Meeting, on April 16, 2016, at Grand Hyatt Hotel, Atlanta, GA. Conference Chair: Dr. Don Ariail, Kennesaw State University. Regional scope.

#42 Ramamoorti, S., plenary session speaker at the March 20, 2016 “Corporate Governance Forum” sponsored by the Capital Markets Authority, State of Kuwait. Invited by Dr. Nayef al-Hajraf, Chairman, Board of Commissioners, Kuwait Capital Markets Authority. Attendance of 400+ regulators and executives mostly from Gulf Cooperation Council (GCC) countries. See [https://cma.gov.kw/en/web/cma/awarenessevents/-/cmageneric/type/awareness\\_seminars](https://cma.gov.kw/en/web/cma/awarenessevents/-/cmageneric/type/awareness_seminars)

#41 Panel on “Fighting Fraud: the Shared Responsibility of Management and Auditors Globally” moderated by Mark Holtzblatt with Barry J. Epstein, Jeffrey Klink, Ramamoorti, S., and Daniel Torpey (panelists), at the AAA International Accounting Section meeting, Le Meridien, New Orleans, Louisiana, February 18-20, 2016. International scope.

#40 Ramamoorti, S. “Managing Risk at the Speed of Change.” Presentation to the Atlanta Chapter of the Association of Government Accountants. November 19, 2015. Local scope.

#39 Ramamoorti, S. “Managing Risk at the Speed of Change.” Presentation to Accounting & Auditing Forum attendees at a daylong program jointly sponsored by the Georgia Society of CPAs—North Atlanta Chapter and Kennesaw State University. October 23, 2015.

#38 Ramamoorti, S. Presented at the 2015 University of New Mexico Mentoring Conference on the topic, *Accounting for the “Separation” Phase of Mentoring: All’s Not Well When Mentoring*

*Does Not End Well*, in Albuquerque, NM, on October 22, 2015. Conference paper co-authored with J. Schafer, R.A. White, and L. Berry. National scope.

#37 Ramamoorti, S. "Managing Risk at the Speed of Change." Presentation at the Workiva sponsored program at the 2015 SOX Professionals Summit in Orlando, Florida. September 14, 2015. National scope, with over 225 professionals and executives in attendance.

#36 Ramamoorti, S. "Human Side of Financial Fraud" panelist on Tuesday, August 11, 2015 from 4:00 – 5:30 pm at the 2015 American Accounting Association Annual meeting at the Hyatt Regency Hotel in Chicago, IL. Panelists: Dr. Barry J. Epstein, Epstein + Nach LLC, Bill Foale, Executive Director, EY, and Dr. Pamela Murphy, Queen's University, Canada. Moderator: Dr. Vasant Raval, Creighton University, Nebraska. National scope.

#35 Ramamoorti, S. & Gupta, P.P. (Co-Moderators) Pre-Conference Workshop on "COSO 2013 Internal Control Integrated Framework: One Year Later" featuring COSO Chairman, Robert Hirth, and PCAOB Board member, Jeanette Franzel, and two Big Four firm partners as panelists at the Hyatt Regency Hotel on August 8, 2015 in Chicago, IL. National scope.

#34 Ramamoorti, S. Presentation on "Behavioral Forensics: Bringing Freud to Fraud." CPE Week of Carr, Riggs & Ingram in Birmingham, AL. BJCC Convention Center. May 6, 2015. National scope, with over 500 firm professionals in attendance.

#33 Ramamoorti, S. Speaker at 2015 Williamsburg Fraud Conference, "Behavioral Forensics: Bringing Freud to Fraud," at Double Tree Hilton, Williamsburg, VA (April 24, 2015). National scope, with over 250 attendees, each of whom received a copy of co-authored book, *A.B.C's of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection*.

#32 Ramamoorti, S. Invited presentations on "Behavioral Forensics" and for a "PCAOB Update" to the faculty and graduate students at the University of Washington-Bothell, March 6-7, 2015.

#31 Ramamoorti, S. & Hartman, V. E. Invited by CFO Dr. Jeffrey Scott to present to Georgia Tech senior finance personnel on "Fraud Awareness & Deterrence Strategies," Georgia Institute of Technology, Georgia Tech campus, Atlanta, GA, on January 28, 2015. Approximately 50 Georgia Tech finance, accounting and budgeting executives were in attendance.

#30 Ramamoorti, S., Atlanta IIA Chapter Meeting, "CAE Strategic Relationships: Building Rapport with the Executive Suite," Atlanta Chapter of the Institute of Internal Auditors, Kennesaw State University (KSU Center), Kennesaw, GA, on December 6, 2014. Local IIA-Atlanta Chapter members.

#29 Ramamoorti, S., Koletar, J. W., & Adebayo, A. G. Panel moderated by Chris Young at *Discover Global Markets: Sub-Saharan Africa*, "Current State of Anti-Corruption Efforts in Africa," U.S. Department of Commerce/International Trade Administration/U.S. Commercial Service Business Forum, Atlanta, GA, on November 5, 2014. International scope.

#28 Ramamoorti, S., & Clines, J. 2014 University of New Mexico Mentoring Conference, "Mentoring Professionals: Perceptual Control Theory," University of New Mexico, Albuquerque, NM, on October 24, 2014. National scope.

#27 Ramamoorti, S. (Panel Moderator) The Atlanta Conference on Internal Auditing, "COSO 2013 & Internal Control Implementation Issues," The Atlanta Chapter of the Institute of Internal

Auditors (IIA), Cobb Galleria, Atlanta, GA. (September 19, 2014). Local business/professional community, over 100 attendees.

#26 Co-panelist (with Dr. Daven Morrison & Dr. Joseph W. Koletar), on a panel moderated by Mr. Victor E. Hartman, recently retired FBI Agent, Atlanta Office. Panel session was part of Federal Bureau of Investigation (FBI) Academy at Indianapolis on August 27, 2014. National scope, over 150 FBI Special Agents specializing in securities fraud were in attendance.

#25 Fireside Chat with SEC Commissioner, Dr. Michael S. Piwowar, August 25, 2014, Washington, D.C. Interviewed Dr. Michael S. Piwowar, Commissioner, Securities & Exchange Commission (SEC) as part of the Ascend National Convention from August 22-25, 2014 in Washington D.C. National scope, with over 1000 Ascend professionals in attendance.

#24 Ramamoorti, S. & Gramling, A.A. (Co-Moderators) Pre-Conference Workshop on COSO 2013 Internal Control Integrated Framework featuring COSO Chairman, PCAOB Board member, and two Big Four firm partners as panelists at the Atlanta Marriott Marquis Hotel on August 2, 2014 in Atlanta, GA. National scope.

#23 Ramamoorti, S. Keynote Speaker, 2014 Fraud Conference at Louisiana State University. Addressed over 275 attendees in Baton Rouge, Louisiana from 8:15 am – 10:10 am on Monday, July 28, 2014. National scope.

#22 Ramamoorti, S. Moderator of a panel sponsored by Ascend at UPS HQ in Atlanta, Georgia on Thursday, July 24, 2014 from 6:45-7:30 pm. Panelists: Mohammad Azam, VP-Internal Audit, UPS and Randall R. Addington, KPMG partner. Welcome remarks by Jeff Chin, President, Ascend and Kurt Kuehn, CFO, UPS. Local scope.

#21 Ramamoorti, S. Keynote Speaker, May 8, 2014 Conference co-sponsored by the Hull College of Business, Georgia Regents University and the CSRA Chapter of the Institute of Internal Auditors at the Jaguar Student Activities Center Coffeehouse. See GReport/JagWire at <http://greport.gru.edu/archives/8340>

#20 Ramamoorti, S. Co-presenter (with Alan Siegfried, Quetzal GRC LLC), IMF Accountants' Forum. Panel at the International Monetary Fund (IMF) on June 24, 2014 from 10 – 11:30 am in Washington D.C. discussing "Psychology of Fraud" with over 50 professionals from the IMF and the World Bank. International scope.

#19 Ramamoorti, S. Co-Moderator (with Dr. Heather Pincock, KSU), Pre-Conference Workshop on "Negotiation in an M&A Context." Panelists: Jim Decker, Guggenheim Capital Partners; Phil Thompson, Nelson Mullins; Larry Stevens, KSU School of Accountancy; Dr. Michael Salvador, Director, KSU Executive Education Programs. Part of the 2014 KSU Conflict Management Conference, April 10-12, 2014.

#18 Ramamoorti, S. Co-Presenter (with Kurt Schulzke, JD, CPA), The Psychology Behind Negotiation: A Fresh Perspective. Paper presentation at the 2014 KSU Conflict Management Conference, April 10-12, 2014.

#17 Ramamoorti, S., Chairman, Pre-Conference Fraud Workshop at 2014 OpRisk Conference in New York City. Presenters: Dr. Joseph Koletar, FBI veteran; Dr. Daven Morrison, Morrison Associates; Mr. Victor Hartman, FBI veteran; Mark DeLong, Head of Operational Risk Oversight, Freddie Mac; Thomas McGahey, Director, Operational Risk, Wells Fargo. March 25,

2014, Marriott Marquis Hotel, New York. (KSU MAcc student, Jeremy Clines, assisted with this session at my invitation).

#16 Ramamoorti, S. (with Alan Siegfried, former EY partner). Invited presentation on “A.B.C.’s of Behavioral Forensics” to over 200 professionals at Freddie Mac HQ, Washington D.C.

#15 “Governance, Ethics and Accountability.” Sridhar Ramamoorti, speaker at the Center for the Study of Business Ethics, Regulation, and Crime (C-BERC) Speaker Series, University of Maryland at College Park, March 4, 2014. Over 300 graduate students and faculty attended. See <http://www.rhsmith.umd.edu/news/professor-sri-ramamoorti-lectures-governance-ethics-and-accountability>

#14 Ramamoorti, S. Presented “Socialization Through Mentoring in the U.S. Public Accounting Profession” by Brigitte Muehlmann, Sridhar Ramamoorti and Kathryn Epps. Presentation at the 2013 University of New Mexico Mentoring Institute Conference from October 28-November 1, in Albuquerque, New Mexico. Over 500 attendees at Conference.

#13 Ramamoorti, S. (and Paul Lapidés) on “Governance and Ethics.” Represented the KSU Corporate Governance Center at the Annual Conference of the Georgia Association of Certified Fraud Examiners (GACFE) Chapter. Crowne Plaza Hotel at Georgia Perimeter, November 7, 2013. Local event with over 200 attendees.

#12 Ramamoorti, S. (and Stephen W. Minder) on “Information Analytics.” Presented at the 2013 Annual Conference of the Association of Certified Fraud Examiners from June 23-26, 2013 in Las Vegas, Nevada. International event featuring over 2500 attendees from over 100 countries.

#11 Ramamoorti, S. “COSO Internal Controls Integrated Framework Update project: A 20-year Retrospective.” Presented at the Southeastern Accounting Show (SEAS) Conference sponsored by the Georgia Society of CPAs at the Cobb Galleria Center from August 27-30, 2012. Regional, annual event featuring over 1000 attendees.

#10 Ramamoorti, S. “The Physics and Chemistry of M&A Due Diligence.” Sridhar Ramamoorti. Module in KSU-sponsored “M&A Academy” held at KSU Center on April 26, 2012. Session attended by over 40 attendees. Mostly local/regional event.

#9 Ramamoorti, S. “The Benefits of Continuous Monitoring.” Presentation at Cobb Galleria Center for the ISACA Atlanta Chapter. January 20, 2012. Local.

#8 Ramamoorti, S. “Leadership and Ethics.” Presentation to 141 Indian Revenue Service Agents on behalf of the India-China-America Institute (ICA Institute). Marriott Atlanta Hotel. November 11, 2011. International scope.

#7 Ramamoorti, S. “The Growing Need for Monitoring Internal Controls.” A&A Forum jointly sponsored by the Georgia Society of CPAs and KSU. October 22, 2011. KSU Center.

#6 Ramamoorti, S. “Leadership, Ethics and Accountability.” Ascend Regional Convention sponsored by the Atlanta Chapter. Buckhead Westin, Atlanta. October 22, 2011. Regional.

#5 Ramamoorti, S. (with R. Luke Evans) on “Using Soft Skills to Deal with Hard Problems.” Presented at 2011 International Conference of the Institute of Internal Auditors (IIA) in Kuala Lumpur, Malaysia, from July 10-13, 2011. Concurrent session attended by over 300 practicing internal auditors. International scope.

#4 Ramamoorti, S. “Auditing IT Governance.” ISACA CACS Conference at Paris Hotel in Las Vegas, Nevada. May 17, 2011. International scope.

#3 Ramamoorti, S. (with Siddiqui, M., Hydro-Canada, Kumar, N., Emirates Airlines, and Goepfert, S., United Airlines). IAAIA Conference at the Marmara Taksim Hotel in Istanbul, Turkey. October 12-14, 2010. International scope.

#2 Ramamoorti, S. (with Massey, W.E., Chairman of the Board, Bank of America) “Leadership in Internal Auditing.” Co-presenter for the Opening Keynote Address at the 69th International Conference of the Institute of Internal Auditors (IIA) on June 7, 2010 in Atlanta, Georgia. The Georgia World Congress Center audience consisted of over 2800 internal auditors from over 100 countries. International scope.

#1 Ramamoorti, S. “Governance, Ethics and Accountability.” Keynote address at the Annual Conference of the National Association of Certified Valuators and Analysts (NACVA) in Boston, MA on May 29, 2009. Audience consisted of over 800 CPAs. National scope.

***Summary of Keynote Speaker Engagements\*/Addresses at Major Conferences:***

- \*Keynote Speaker on “Applying psychology to financial fraud prevention and detection” at the PCAOB’s Annual DEI Conference in Washington D.C. on November 15, 2016
- \*Plenary session speaker, Corporate Governance Forum of the Kuwait Capital Markets Authority, State of Kuwait, March 20, 2016. See the CMA-Kuwait link at: [https://cma.gov.kw/en/web/cma/awarenessevents/-/cmageneric/type/awareness\\_seminars](https://cma.gov.kw/en/web/cma/awarenessevents/-/cmageneric/type/awareness_seminars)
- Distinguished C-BERC speaker, University of Maryland at College Park, March 4, 2014 See the link at: <http://www.rhsmith.umd.edu/news/professor-sri-ramamoorti-lectures-governance-ethics-and-accountability>
- \*Co-keynote speaker, with Dr. Walter E. Massey, Chairman of the Board, Bank of America, at the June 7, 2010 IIA International Conference in Atlanta, Georgia
- \*Plenary Session, 2nd Canadian IIA Conference, Quebec, Canada, September 2009
- IIA International Conference in Johannesburg, South Africa, May 2009
- \*First National Conference on Internal Auditing, Doha, State of Qatar, April 2009
- \*First Canadian IIA Conference, Calgary, Canada, 2008
- IIA International Conference in Amsterdam, the Netherlands, July 2007
- University of Illinois International Accounting Symposia with Kobe University, Kobe, Japan (2005), HEC-Paris, France (2006), University of Hawaii at Manoa (2007)
- Plenary Session, World Congress of Accounting Educators in Istanbul, Turkey in November 2006
- \*38th National Conference on Internal Auditing, IIA-Japan, Tokyo, September 2004
- 11th & 12th Annual Williamsburg Fraud Conference, Virginia, April 2004 & 2005
- \*55th Annual Accounting Conference, University of Tulsa, Oklahoma, April 2001

**GRANTS AND CONTRACTS**

**Funded Projects as PI:**

“The Benefits of Continuous Monitoring.” Infogix, Inc. and Financial Executives Research Foundation. Funding Amount: \$50,000. September 2010 through July 2011.



### **Funded Projects as CoPI:**

“Professional Skepticism.” S. Ramamoorti & Audrey A. Gramling. Project funded by the International Federation of Accountants through the University of Dayton IFAC Center. Grant Amount: \$10,000. May through November 2017.

“Enhancing the CAE’s Effectiveness in Working with the C-suite.” Abdolmohammadi, M., Ramamoorti, S. & Sarens, G. Funded by the Institute of Internal Auditors’ Research Foundation (IIA RF). Grant Amount: \$54,000. July 2011 through October 2012.

### **PROFESSIONAL EXPERIENCE (ADDITIONAL DETAILS)**

**June 2010 – present. Associate Professor of Accounting, School of Accountancy, & Director, Board Culture & Behavioral Dynamics, Center for Corporate Governance, Michael J. Coles College of Business, Kennesaw State University, Kennesaw, Georgia.** Pursue activities comprising research, teaching and professional service. Taught courses in financial reporting, financial and managerial accounting, external and internal auditing, forensic accounting, and business valuation. Published numerous papers and books, served on editorial boards, and made numerous professional presentations in the U.S. and abroad. Won several awards.

**Sept 2009 – Apr 2010 Principal, Infogix Advisory Services, Infogix, Inc. Naperville, Illinois.** Actively launched a practice for Infogix, Inc. featuring service and software offerings in governance, risk, and compliance, and continuous controls monitoring (CCM).

**Jan 2006 – Jun 2009 Partner, National Corporate Governance Group (NCGG), Grant Thornton LLP, Chicago, Illinois.** Conducted Board and Audit Committee briefings, engaged in thought leadership activities (e.g., authoring 2009 COSO Monitoring guidance), and helped with client and practice development. Worked closely with Business Advisory Services, Economic Advisory Services, and Global Public Sector practices on client development and follow up meetings in marketing solutions to client prospects. Represented the firm on boards of several professional organizations. Made several professional presentations internationally, including with then COSO Chairman, Dr. Larry Rittenberg, in Tokyo, Japan, in March 2008.

**July 2002 – Dec 2005 Sarbanes-Oxley Advisor, National Advisory Services (Aug 2004 – Dec 2005) and Assistant Director of Thought Leadership, Fraud Investigation & Dispute Services (FIDS), Ernst & Young LLP, Chicago, Illinois, July 2002 – July 2004.** Directly reporting to then FIDS Managing Partner, Michael Emmert, my thought leadership and technical consultative role encompassed product/service innovation (new offerings such as The Corporate Conflict Value Model that was presented to GE and attained a “patent pending” status from the U.S. Patent Office), academic partnering and research/professional publications, consultation on the Sarbanes-Oxley Act, laws and regulations (esp. conflict checks and auditor independence matters), and professional standards, crafting leading-edge forensic training and professional development programs. I was involved in meetings with clients and client prospects at very large Fortune 100 companies. Served as in-house FIDS faculty for the “Fraud Risk: Awareness and Response” training offered nationally to over 1,000 E&Y partners and principals.

**Jun 1998 – May 2002 Principal, Assurance Professional Standards Group, Arthur Andersen LLP, Chicago World Headquarters, Illinois.** Focus was on consultation on Auditing Standards and furthering specific Assurance and Business Advisory Services strategic initiatives, such as firm wide roll out of international auditing standards, fraud auditing, auditing derivatives, continuous auditing methodologies and academic research on auditing. Consulted with clients on



technical auditing matters, in-house development of a fraud detection model based upon academic research. Participated in the quality control reviews of Andersen publications *Cracking the Value Code* (2000), *Value Rx* (2001), and represented the firm on the Financial Instruments Task Force of the AICPA that produced SAS No. 92: *Auditing Derivatives, Hedging Activities, and Investments in Securities*, and an AICPA *Audit Guide on Derivatives*. Drafted firm comment letters on exposure drafts of new and proposed standards, prepared briefs and speeches for Andersen's CEO, and U.S. Country Managing Partner. Represented the firm during meetings and conferences of the American Accounting Association, and the Institute of Internal Auditors (IIA). Was a key firm liaison on a multi-million dollar Andersen/MIT research collaboration.

**Aug 1995 – Jun 1998 Visiting Assistant Professor of Accountancy, Department of Accountancy, University of Illinois at Urbana-Champaign (UIUC), Champaign, Illinois.** Primarily taught in the innovative undergraduate accountancy program, Project Discovery. For 1997-98, was faculty coordinator for the Professional Development Workshop Series (Accy 300) and taught Auditing (Accy 404) to graduate students in the M.S. in International Accountancy (MSA) program. In 1996-97, co-taught Assurance & Attestation (Accy 341) with Dr. Ira Solomon, then KPMG Peat Marwick Distinguished Professor of Accountancy. During Spring and Summer 1996, taught Advanced Auditing (Accy 342). Published research papers in academic and professional journals, including several with UIUC Emeritus Professor of Accountancy, Dr. Andrew D. Bailey, Jr., my former Ph.D. Advisor at The Ohio State University. Was guest lecturer at the Executive Development Center, and made several presentations to visiting Chinese banker delegations from 1997 – 2000 (e.g., Bank of Communications, Shanghai Pudong Development Bank, China Construction Bank, etc.).

**Sept 1986 – July 1988 Staff Auditor, Ernst & Whinney (later Ernst & Young, now EY), Chartered Accountants, Abu Dhabi, United Arab Emirates (UAE).** Primarily audited international as well as government-owned companies in the oil and gas, banking and investment, retail, and hospitality industries.

**Nov 1985 – Aug 1986 Junior Partner, G.R. Moorti and Associates (father's firm), Chartered Accountants, Bombay, India.** Engaged in internal audit consultancy assignments under the direction of Mr. G. R. Moorti, LL.B., FCA (India), retired Group Chief Auditor for GlaxoSmithKline, a UK-based global pharmaceutical company, for the India region. Performed external audits of small businesses, partnerships and private companies.

**May 1982 – May 1985 Articled Clerk (Professional Internship), S.P. Chopra & Co., Chartered Accountants, 1982-85, Bombay, India.** Served as an articled trainee, as part of Chartered Accountancy certification requirements, under Mr. Y. K. Shankardass (FCA, England & Wales), senior partner. Gained experience in internal and external audits of companies in the banking, textile, glass, machine tools, and hospitality industries.

#### **MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS [Year joined]**

American Accounting Association (AAA), Sarasota, Florida [1988];  
 The American Institute of Certified Public Accountants (AICPA), New York [1989];  
 The Institute of Internal Auditors (IIA), Altamonte Springs, Florida [1987];  
 The Institute of Chartered Accountants of India (ICAI), New Delhi, India [1986];  
 The Ohio Society of CPAs (OSCPA), Columbus, Ohio [1989];  
 Association of Certified Fraud Examiners (ACFE), Austin, Texas [1995];  
 Association of Government Accountants (AGA), Alexandria, Virginia [1995];  
 Financial Executives International (FEI), Morristown, New Jersey [2010];

Georgia Society of CPAs (GSCPA), Atlanta, Georgia [2011];  
 Information Systems Audit and Control Association (ISACA), Rolling Meadows, IL [2011];  
 National Association of Corporate Directors (NACD), Washington, D.C. [2005];  
 National Association of Certified Valuators & Analysts, Salt Lake City, Utah (NACVA), [2009];  
 The Institute for Truth in Accounting (IFTA), Chicago, Illinois [2003-2008; 2011-present];  
 Society for Corporate Compliance and Ethics, Minneapolis, Minnesota [2007-2009];  
 Ascend (previously National Asian American Society of Accountants), NY [2006, life member].

### **HONORS, AWARDS, AND FELLOWSHIPS**

***Max Block Award, June 15, 2017.*** Recipient, with Dr. Barry J. Epstein, of the Max Block Award for the best article published in *The CPA Journal*. *Outstanding Article in the Area of News & Views/Opinion* for, **When Reckless Executives Become Dangerous Fraudsters: Reward Structures and Auditing Procedures Need to Be Reformed to Deter ‘Dark Triad’ Personalities**, published in the November 2016 issue. Press release can be found here: <http://www.nysscpa.org/cpe/press-room/press-releases/release/the-cpa-journal-announces-max-block-award-winners#sthash.H0gGSXCY.dpbs>

***Top Volunteer Award, August 30, 2015.*** Recognized and honored by the Board of Directors of the Association of Healthcare Internal Auditors (AHIA) as a “Top Volunteer for 2014-2015” acknowledging my service on the Editorial Board of the AHIA Journal, *New Perspectives in Healthcare Risk Management, Control, and Governance*, and for launching a collaborative partnership between AHIA and the Healthcare Management and Information Technology (HMIT) graduate program at Kennesaw State University. Honor domain: Service.

***Faculty Engagement Award, May 7, 2015.*** Recognized by KSU Coles College Dean Kathy Schwaig for engagement with the business community on several fronts: volunteer leadership in professional organizations and conferences, publishing practice-relevant books and monographs, as well as international speaking engagements. Award domain: Service.

***Recipient of Coles College Publication Prize, 2015.*** For being the lead author of the book, *A.B.C.’s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection*, published by John Wiley & Sons in 2013. Featured in inaugural 2015 Coles Research Magazine; as well as KSU and University System of Georgia home page in 2013. Award domain: Research.

***Co-Recipient of Larry Sawyer/IIA Research Foundation Prize, July 2014.*** Won the Larry Sawyer Research award from the Institute of Internal Auditors for the IIA-funded research monograph, *CAE Strategic Relationships: Building Rapport with the Executive Suite* (co-authored with Dr. M.A. Abdolmohammadi, Bentley University, USA and Dr. G. Sarens, University of Louvain, Belgium). Award given on July 9, 2014 at the 2014 IIA International Conference in London, UK. Award domain: Research.

***Member, Standing Advisory Group, Public Company Accounting Oversight Board (PCAOB), 2014-2016.*** Appointed to the PCAOB’s Standing Advisory Group for a 3-year term evidencing my expertise in the areas of accounting, auditing, and corporate governance. Prestigious position requiring visits to Washington D.C. for SAG meetings. Honor domain: Service.

***Finalist for Best Research Paper, 2012.*** Published paper, “Sleeping with the Enemy: The Internal Audit’s Role in Extreme Governance Breakdowns” co-authored with M.M. Krupp

chosen by the Forensic & Investigative Accounting (FIA) section of the American Accounting Association Sarasota, Florida. Award domain: Research.

***Co-Chair, 2008-2011, of the Institute of Internal Auditors (IIA) Global 2010 Common Body of Knowledge (CBOK) Study.*** Conducted under the auspices of the William G. Bishop III Memorial Fund, this Global Study had a budget of \$500,000 and spanned 170,000+ members of the IIA in over 165 countries. The Global Internal Audit Survey was administered from March through May 2010 in 22 languages and in over 100 countries. Six reports were published through December 2010-March 2011 and have been very well received. Honor domain: Service.

***Master of Ceremonies (“emcee”), Information Integrity Coalition, 2007.*** Served in key emcee role for the Excellence in Information Integrity (EII) Awards Banquet on September 10, 2007, at the Harold Washington Public Library, sponsored by the Information Integrity Coalition (IIC), a Chicago non-profit committed to advancing the cause of information integrity. Honor domain: Service.

***Cambridge Who’s Who Listing, 2007.*** Notified of inclusion in prestigious Cambridge Who’s Who Directory for 2007 and beyond. USA. Honor domain: Professional recognition.

***AGA National President’s Award, 2006.*** Recipient of the 2006 Association of Government Accountant’s (AGA) National President’s Award for establishing the Academy for Government Accountability (AFGA) and serving as the first Chairman from 2005-2006. Award presented by Mr. Samuel McCall, City Auditor, City of Tallahassee, Florida, and AGA National President for 2005-2006 in San Diego, California, on June 21, 2006. Award domain: Service.

***IIA Ambassador to Brazil, India, and Japan, 2005.*** Named Ambassador of the Institute of Internal Auditors to the countries of Brazil, India, and Japan to develop relationships with the academic community and promote research and teaching in corporate governance, risk management, and control best practices. Embarked on successful inaugural IIA Ambassador mission to Tokyo and Kobe in Japan in June 2005. Visited India in February 2006 as Technical Advisor to Mr. David A. Richards, Global President of the Institute of Internal Auditors. Honor domain: Service.

***AGA National President’s Award, 2004.*** Recipient of the 2004 Association of Government Accountant’s (AGA) National President’s Award for editorial services rendered as Vice-Chairman of the Editorial Board of the AGA’s flagship publication, Journal of Government Financial Management. Presented in Washington D.C., on June 30, 2004 by 2003-2004 AGA President, Mr. Jullin Renthrope, to Ernst & Young partner, Mr. Daniel Murrin, who received the award on my behalf. Award domain: Professional service/Research and creative activity.

***Edward Elgar Publishing’s Who’s Who Listing, 2000.*** Included in Edward Elgar Publishing’s Who’s Who in the Management Sciences, United Kingdom. Honor domain: Professional accomplishments and recognition.

***International Who’s Who Listing (Professionals), 1999.*** Selected for inclusion in Gibraltar Publishing’s International Who’s Who Volumes, North Carolina, USA. Honor domain: Professional accomplishments and recognition.

***AGA National Author Award, 1998.*** Co-recipient, with Ms. Andrea L. Hoey, of the Association of Government Accountants’ award for the best paper published in 1997-98 in The Government Accountants Journal. Award domain: Research and creative activity.

***First Faculty Member of ACUA, 1997.*** Interviewed and profiled in The Ledger, a publication of the Association of College and University Auditors (ACUA), for becoming its first faculty member. Founded in 1958, the ACUA is a U.S.-non-profit organization whose institutional membership comprises more than 500 Colleges and Universities. Honor domain: Research.

***MUCIA/CIBER Travel Award, 1997.*** Jointly sponsored by the Midwest University Consortium for International Activities (MUCIA) and the Center for International Business Education and Research (CIBER), University of Illinois, for travel to Brazilian universities for research data collection and for developing student and faculty exchange programs. Award domain: Research.

***Pew Teaching Leadership Award, 1995.*** For promoting teaching excellence at The Ohio State University and for presenting a co-authored paper at the 5th National Graduate Teaching Assistants Conference in Denver, Colorado, November 8-11, 1995. Award domain: Teaching.

***Graduate Student Alumni Research Award (GSARA), 1994.*** Received the GSAR Award from the Graduate School, The Ohio State University. Under this competitive award program, a limited amount of budgeted dissertation research costs are reimbursed to award recipients. Award domain: Research and creative activity.

***Dr. Jung Jing Award, 1992-93, and Director's Recognition Award, 1990-91.*** Received these awards from the Director of the Office of Asian-American Student Services, The Ohio State University. Recognizes campus and community participation by and leadership potential of recipient. Received letter of commendation from Dr. Gordon S. Gee, President, The Ohio State University. Award domain: Campus and community service.

## **PROFESSIONAL SERVICE**

### **KENNESAW STATE UNIVERSITY**

#### **College:**

Member, Strategic Planning Committee, Coles College of Business. 2011-2015. Meet with Coles College Dean's Advisory Committee for strategic planning discussions and follow up actions.

#### **Department or Program:**

Scholarship & Awards Committee, School of Accountancy. 2012-present. Help with selection of students for awards and scholarships.

#### **Institute or Center:**

Director, Board Culture & Behavioral Dynamics, Corporate Governance Center, 2010-present. Appointed by Center Co-Founder, Paul Lapides, Professor of Management. Participate in Center activities, attend National Association of Corporate Directors (NACD) meetings, Grant Thornton Audit Committee Peer-to-Peer Forums, and advance thought leadership.

## **THE PROFESSION**

### **Service to Journal:**

*Accounting Horizons*. 2006-2012. American Accounting Association (AAA) journal. Member of the Editorial Review Board. Carry out reviews of assigned manuscripts in my area(s) of expertise.

*Journal of Information Systems*. 2006-present. AAA journal. Member of the Editorial Review Board. Carry out occasional reviews of assigned manuscripts in my area(s) of expertise.

*Journal of Forensic Accounting Research*. 2014-present. AAA journal. Member of the Editorial Review Board. Carry out occasional reviews of assigned manuscripts in my area(s) of expertise.

*New Perspectives in Healthcare Risk Management, Control and Governance*. 2004-present. Professional journal of the Association of Healthcare Internal Auditors (AHIA). Also co-editor with FBI veteran, Victor Hartman of a regular column on “healthcare fraud.” See <http://www.ahia.org/news/new-perspectives>

*Journal of Global Good Governance, Ethics, and Leadership*. 2015-present. Associate Editor. See <http://governancejournal.com/>

EDPACS online newsletter. 2007-present. Edited by Dan Swanson.

*Journal of Forensic and Investigative Accounting*. 2008-present. Published by the National Association of Certified Valuators and Analysts (NACVA). Editor: Dr. D. Larry Crumbley.

*Asian Journal of Accounting and Business*. 2011-present. Associate Editor. Editor: Professor Susela K. Devi, University of Malaya.

*Journal of Forensic Studies in Accounting and Business*. 2014-present, published by Georgia Southern University. See <http://coba.georgiasouthern.edu/jfsab/>

### **Other Manuscript or Proposal Reviewing Activities:**

*Ad hoc* reviewer for journals such as *Accounting Horizons*, *Journal of Business Ethics*, *PLOS*, and the *Journal of Accounting Education* as well as for the Canadian Social Sciences Research Council.

### **Service to Profession:**

*Trustee*, Financial Executives Research Foundation (FERF), Morristown, NJ, 2016-2019. Elected as a member of the Board of Trustees in June 2016. Term extends for 3 years.

*Member of the Litigation Forensics Board (LFB)*, National Association of Certified Valuators and Analysts (NACVA), 2016-2019. Elected to LFB in June 2016 for a three-year term.

*Member of the Forensic Accounting Advisory Board*, 2015-present. Center for Forensic Studies in Accounting and Business, Georgia Southern University, Statesboro, GA. Also a member of Editorial Board of the Center’s journal, *Journal of Forensic Studies in Accounting and Business*.

**Board Member and Academic Advisor**, Institute for Truth in Accounting, 2011-present. CEO: Ms. Sheila Weinberg. Website: <http://www.truthinaccounting.org/>

**Member of the Standing Advisory Group (SAG)**, Public Company Accounting Oversight Board (PCAOB), 2014-2016. Served a 3-year term on the PCAOB SAG.

**Chair of Competitive Manuscript Award Committee**, American Accounting Association (AAA), 2012-2014. Responsible as a group for selecting the best research paper (eventually published in *The Accounting Review*, for young scholars (typically, an individual who has earned a doctorate less than 5 years ago). Term for 2012-2013 was renewed by AAA Board of Directors.

**Member of Higher Education Committee**, Association of Certified Fraud Examiners, 2012-2016. Responsible for coordinating academic efforts in teaching fraud and forensic accounting.

**Chair of Committee on Governance, Risk & Compliance**, Financial Executives International (FEI), 2012-2015. Advance thought leadership and open a dialogue on key GRC topics with seasoned practitioners representing U.S. blue chip companies, and academia.

**Member, Global Ethics Committee**, Institute of Internal Auditors, 2008-2013. Worked on behalf of IIA to resolve member and non-member allegations of the IIA Code of Ethics.

**Co-Chair, 2010 Global Common Body of Knowledge (CBOK) Study**, Institute of Internal Auditors, 2008-2011. Co-Chair, with Susan Ulrey, then KPMG partner, of the Steering Committee for the 2010 CBOK Study. With a project budget of \$500,000, the global CBOK study spanned over 100 countries, including a survey that was translated into 22 languages, and co-ordination of over 180 volunteers' efforts. Six CBOK reports were published in 2010-2011.

**Academic Advisor and Member, Board of Directors**, Institute for Truth in Accounting, 2011-present. Non-partisan group focused on bringing about greater public awareness of fiscal issues at the federal, state and local levels, and proposing solutions.

**Member, Board of Directors and Chair, Audit Committee**, Ascend, 2006-2017. Founded in 2005, Ascend seeks to advance the careers of pan-Asian professionals by offering them opportunities of networking and professional growth. Life member since 2006.

## Professional Certifications

### *Domain: Accounting & Auditing*

- American Institute of Certified Public Accountants (AICPA)  
Certifications held: **CPA (1989)**, **CITP (2009)**, **CFF (2010)**, and **CGMA (2012)**
- Institute of Chartered Accountants of India (ICAI); Certification held: **ACA (1986)**
- Institute of Internal Auditors (IIA); Certifications held: **CIA (1998)**, **CFSA (1996)**, **CGAP (2004)**, **CRMA (2012)**

### *Domain: Forensic Accounting & Fraud Examination*

- Association of Certified Fraud Examiners—**CFE (1995)**
- Member, Forensic CPA Society—**FCPA (2003)**
- National Association of Certified Valuators and Analysts (NACVA); Master Analyst in Financial Forensics—**MAFF (2009)**

*Specialty: Internal Controls, Government Accounting, Risk, M&A, and Board Issues*

- **Certified Mergers & Acquisitions Professional**, certification received from the M&A Academy co-directed by J. Larry Stevens (retired PwC partner), and Dr. Michael Salvador (retired EY partner) at Kennesaw State University. April 2014.
- Institute for Internal Controls; Certified Internal Controls Auditor—**CICA (2006)**,
- Association for Government Accountants (AGA); Certified Government Financial Manager—**CGFM (2006)**
- Bank Administration Institute (BAI); Certified Risk Professional—**CRP (2001)**
- Director Professionalism Certification from the National Association of Corporate Directors (NACD), May 2006. Listed in National NACD Directors' Registry.

**Past Volunteer Leadership Roles and Board Memberships:**

- Board Member and Audit Committee Chair, Ascend, New York, 2006-2017
- Chair, Committee on Governance, Risk, and Compliance (CGRC), 2012-2015, Financial Executives International (FEI)
- Chairman, Academy for Government Accountability, 2005-2008 (including the Hon. Charles Bowsher, former U.S. Comptroller General, Dr. Shyam Sunder, professor of accounting and economics, and ex-AAA President, Yale University, and the Hon. Samuel T. Mok, CFO, U.S. Department of Labor, as Board Trustees)
- Chairman, International Institute of Internal Auditors (IIA) Academic Relations Committee, 2002-2005.
- Board of Trustees, Institute of Internal Auditors (IIA) Research Foundation, 2002-2008.
- Board member, Delta Institute, Chicago-based environmental non-profit, 2004-2009.
- Board member, Information Integrity Coalition, Naperville, IL-based non-profit, 2004-2011 (was President of the Board of Directors from 2010-2011).
- Board member, Institute for Business & Professional Ethics, DePaul University, 2006-10.
- Board member, Institute for Fraud Prevention, West Virginia University, 2006-2009.
- Board member, Certified Equity Professional Institute, Santa Clara University, 2006-09.
- President, Ascend-Midwest Chapter, 2008-2010.
- Chicago IIA Chapter Board of Governors, 2005-2010.
- At various times, served on the Advisory Boards of the University of Illinois (Dean's Business Council), University of Florida (Decision Sciences Department), University of Albany, Vanderbilt University (on their MAcc Advisory Board), Santa Clara University (CEPI Advisory Board) and Suffolk University (representing Grant Thornton).