

CARL J. PACINI

Business

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EDUCATION

Ph.D. in Accounting - Florida State University, December, 1997
X Support Areas: Risk Management and Insurance and Statistics
X Teaching interests: Auditing (including fraud auditing), Forensic Accounting, International Accounting, and Business Law
X Research interests: Auditor liability, forensic accounting, accounting and financial services regulation, international accounting
X Dissertation entitled "An Empirical Analysis of the Insurance Hypothesis of Auditing, Audit Quality and Auditor Litigation" (Dissertation Chair: William Hillison)

Law: Juris Doctor Degree, University of Notre Dame, 1979
Masters: MBA with Honors, University of Notre Dame, 1979
Undergraduate: B.A., Economics, Magna Cum Laude, LeMoyne College, Syracuse, NY, 1975

TEACHING EXPERIENCE

AUG. 2000-PRESENT Marguerite and Guy Howard Professor, Associate Professor and Assistant Professor, Florida Gulf Coast University, Ft. Myers, Florida. Courses taught: (ACG 4632) Auditing and Assurance Services I, (ACG 5655) Auditing II (graduate), (ACG 4684) Fraud Investigation (co-taught with FBI and IRS agents), (ACG 4939/6935) Legal and Financial Aspects of Forensic Accounting (co-taught with FBI agent), (ACG 4939/6935) Advanced Fraud Examination (co-taught with FBI agent), (ACG 4939/6935) Forensic Accounting Legal Issues (co-taught with FBI agent), (FIN 6930) Business Valuation, (BUL 3130) Legal Environment of Business, (BUL 3320) Business Law I, (BUL 5831) Business Law II (graduate), (RMI 3011/FIN 6930) Risk Management and Insurance, (ACG 6255) International Accounting (graduate).

Since August 2000, I have taught 12 different courses at FGCU. I developed and designed five of these courses.

New forensic accounting courses developed and taught while at FGCU:

Introduction to Fraud Investigation (co-taught with FBI and IRS agents) This course is designed to introduce the student to financial investigations. Subjects covered include the Federal Rules of Evidence, sources of information, tracing money movements through a business, methods of proof, interviewing suspects and witnesses, offshore trusts and other entities, and money laundering. Course projects included an interviewing exercise and a mock embezzlement trial.

Advanced Fraud Investigation (co-taught with FBI agent) This course is designed to further the student's knowledge of conducting fraud investigations, including the use of specific detection techniques. Topics covered include acquiring fraud auditing awareness, an overview of a fraud investigation, various investigative techniques to uncover fraudulent financial reporting and

misappropriation of assets, analysis of a suspect=s financial records, background, lifestyle, and financial status, asset tracing, and forfeiture, reporting the results of a fraud investigation, and computer forensics.

Legal and Financial Aspects of Forensic Accounting (co-taught with an FBI agent)Bthis course covers various legal and financial aspects of forensic accounting. Topics covered include the Federal Rules of Evidence, business valuation, commercial damages, introduction to the grand jury, the exclusionary rule, the law of arrest, the law of searches, asset tracing and asset forfeiture, computer forensics and cybercrime.

Business ValuationBthis course is designed to provide guidance in the practical application of business valuation principles and methodologies. We lift the shroud surrounding valuation by explaining valuation frameworks and highlighting their use through examples and problems.

Forensic Accounting Legal Issues—this course is designed to further the student's knowledge of the contemporary legal environment faced by forensic accountants. Topics covered include the Federal Rules of Evidence, the Foreign Corrupt Practices Act, the Federal False Claims Act, expert witness testimony, laws that preserve the rights of suspects and witnesses, and laws relating to terrorist financing and money laundering.

SEPT. 2003 to present Florida Atlantic University, Ft. Lauderdale, Florida (Adjunct Graduate Instructor)
Graduate courses taught online: The Legal Environment of Forensic Accounting and Fraud Examination II.

JAN. 2007 to present University of South Florida—St. Pete (Adjunct Graduate Instructor) Courses taught: Fraud Examination II and The Legal Environment of Forensic Accounting.

MAY 2003—JULY 2005 University of Arkansas—Little Rock, Little Rock, Arkansas(Adjunct Graduate Instructor) Course taught: Business Law for Executive MBA students.

SEPT.1997-AUG. 2000 Georgia Southern University, Statesboro, Georgia (Assistant Professor; Member of Graduate Faculty). Courses taught: Auditing and Assurance Services, Principles of Financial Accounting, Seminar in Auditing (graduate)(Distance Learning), Auditing and Assurance Services Practice (graduate), and International Accounting.

AUG. 1992-AUG. 1997 Florida State University; Tallahassee, Florida (Instructor and Graduate Assistant); Taught Auditing I and II, Advanced Financial Accounting (including team teaching with a senior faculty member), Introductory Financial Accounting, Managerial Accounting and Business Law

APRIL 1995-SEPT. 1997: Nova Southeastern University, Ft. Lauderdale, Florida (Adjunct Graduate Instructor); Taught EDP Auditing, Statistics, and Managerial Accounting at the graduate level.

SEPT.1980-MAY 1983; Valencia Community College, Orlando, Fl. (Adjunct Instructor): Introductory
SEPT. 1988-MAY 1989: Macroeconomics and Microeconomics , Introduction to Business and International Finance.

BUSINESS EXPERIENCE

DEC. 1991-JULY 1992 First Federal of Seminole (Under Conservatorship and Receivership of RTC),
Special Assets Manager, Sanford, FL, Short-Term Contract Position which

included handling mortgage loan foreclosures and disposal of distressed real estate.

AUG. 1989-SEPT. 1991 Southeast Bank, Vice President/Community Real Estate Banking, Orlando, FL. Responsibilities included review, analysis, underwriting, and closing of commercial and business real estate loans; review of Level I Environmental Site reports and handled work out loans.

OCT. 1984-AUG. 1989 Florida National Bank, Vice President and Real Estate Loan Officer, Orlando, FL. Responsible for review, analysis, and underwriting of residential, industrial, and commercial development and construction loan requests, preparation of loan packages for credit committee presentation, review of loan commitment letters, and managing loan closings.

AUG. 1980-OCT. 1984 Flagship Bank of Orlando, Vice President and Internal Regulatory Compliance Auditor, Orlando, FL. Responsible for auditing the commercial and consumer loan portfolio for compliance with federal and state banking laws and regulations such as the Truth-in-Lending Act, Fair Credit Reporting Act, Home Mortgage Disclosure Act, Usury Laws, etc. Also responsible for checking loan documentation and evaluation of loans for compliance with bank loan policy and credit standards. From March, 1983, to October, 1984, served both as a regulatory compliance auditor and real estate lending officer.

GRANTS

FGCU College of Business Summer Research Grant, Summer 2002, [A Corporate Governance and the Market Impact of the Financial Services Modernization Act of 1999 on Bank Returns and Trading Volume](#) (published in the *Journal of Economics and Finance*)

FGCU Office of Research and Sponsored Programs Grant, Summer 2003, [ATerrorism Insurance, Risk Allocation and Corporate Governance in the Property-Liability Insurance Industry](#) (published in the *Journal of Insurance Issues* under a different title).

FGCU College of Business Summer Research Grant, Summer 2004, [AThe Shareholder Wealth and Trading Volume Effects of the Economic Espionage Act of 1996](#).

RESEARCH ACTIVITIES

In a recent article entitled [AProlific Authors of Accounting Literature](#) by Hasselback, Reinstein, and Schwan (2002)(*Advances in Accounting*), Dr. Pacini was named a [Aprolific author](#) of accounting literature. The paper examines 40 accounting and related journals for the years 1967-2001 and lists the top 10 researchers for each year (by year of Ph.D. graduation). Dr. Pacini was ranked second for the year 1997. The article uses three factors to rank the top 10 accounting authors for their given doctoral graduation year: the number of articles published in selected journals by each person, the number of articles adjusted for co-authorship, and a combined assessment of the quantity of articles of co-authorship and the quality of the journal publishing the article.

PUBLICATIONS

PEER-REVIEWED

BEFORE ACADEMIC CAREER

- \$ Pacini, C. 1982. Financing Real Estate Limited Partnerships. *Journal of Commercial Bank Lending* 65 (December): 2-14.
- \$ Pacini, C. 1985. Commercial Developers in *Credit Considerations: Financial and Credit Characteristics of Selected Industries*. Robert Morris Associates: Philadelphia, Pa.

GEORGIA SOUTHERN UNIVERSITY (1997-2000)

- \$ Hillison, W. and C. Pacini. 1997. A Guide for CFOs for Dealing with Fraud. *Journal of Corporate Accounting and Finance* 9 (Autumn): 45-56.
- \$ Pacini, C. and D. Sinason. 1998. Gaining a New Balance in Auditor Liability to Nonclients for Negligence: Recent Developments and Emerging Trends. *Commercial Law Journal* 103 (Spring): 15-66.
- \$ Hillison, W., D. Sinason, and C. Pacini. 1998. The Role of the Internal Auditor in Implementing SAS No. 82. *Corporate Controller* 11(5): 19-27.
- \$ Pacini, C. and D. Sinason. 1998. State Legislative Responses to the Call for Reform of Auditor Liability to Nonclients for Negligence. *Journal of Legal Studies in Business* 6(1): 45-66.
- \$ Pacini, C. and D. Sinason. 1999. The Law and CPA WebTrust. *Journal of Accountancy* 187 (February): 20-24 (cover story).
- \$ Pacini, C., W. Hillison, and D. Sinason. 1999. Is the Litigation Storm Ending for the Embattled Accounting Profession? *Business Horizons* 42 (2): 3-7.
- \$ Pacini, C. and D. Sinason. 1999. Auditor Liability for Electronic Commerce Transaction Assurance: The CPA WebTrust. *American Business Law Journal* 36 (Spring): 479-514.
- \$ Pacini, C. and D. Sinason. 1999. The Bank Internal Auditor as Fraud-Buster. *Bank Accounting and Finance* 13 (Fall): 74-83.
- \$ Pacini, C., D. Sinason, and D. Peltier-Rivest. 1999. Assurance Services and the Electronic Frontier: The International Legal Environment of the CPA/CA WebTrust. *Advances in International Accounting* 12: 227-259.
- \$ Hillison, W., C. Pacini and D. Sinason. 1999. The Internal Auditor as Fraud-Buster. *Managerial Auditing Journal* 14(7): 351-362.
- \$ Pacini, C., J. Martin, and L. Hamilton. 2000. At the Interface of Law and Accounting: An Examination of a Trend Toward a Reduction in the Scope of Auditor Liability to Third Parties in the Common Law Countries. *American Business Law Journal* 37(Winter): 171-235.

- \$ Pacini, C. and P. Maroney. 1999. Using Changes in Non-Litigating Client Firm Stock Values to Measure the Varying Importance of the Insurance Hypothesis Resulting from Shifts in Auditor Liability Laws. *Southern Business and Economic Journal* 22 (July): 243-273.
- \$ Pacini, C., D. Sinason, and W. Hillison. 1999. State Accountant Privity Laws: Narrowing the Scope of Accountant Liability to Third Parties. *Research in Accounting Regulation* 13: 181-199.
- \$ Marlett, D. and C. Pacini. 1999. Insurer Stock Price Responses to the Creation of the California Earthquake Authority. *Journal of Insurance Regulation* 18 (Fall): 80-108.
- \$ Pacini, C., W. Hillison, and D. Sinason. 2000. Three=s a Crowd: An Examination of State Statutes and Court Decisions That Narrow Accountant Liability to Third Parties for Negligence. *Advances in Accounting* 17:151-185.
- \$ Hillison, W. and C. Pacini. 2000. What=s Happened to Auditing? *Journal of Corporate Accounting and Finance* 11(4): 3-10.

FLORIDA GULF COAST UNIVERSITY (2000 TO PRESENT)

- \$ Pacini, C., W. Hillison, and D. Sinason. 2000. Auditor Liability to Third Parties: An International Focus. *Managerial Auditing Journal* 15(8): 394-406.
- \$ Pacini, C., S. Ludwig, W. Hillison, D. Sinason, and L. Higgins. 2000. SysTrust and Third-Party Risk. *Journal of Accountancy* 190 (August): 73-78.
- \$ Hillison, W., C.Pacini, D.Sinason, J.Carson, and D.Marlett. 2000. The Insurance Internal Auditor as Fraud-Buster. *The CPCU Journal* 53(Fall): 168-180 (reprinted in *Best=s Review* 100 (March): 57-8.
- \$ Marlett, D., R. Corbett, and C. Pacini. 2000. Insurer Stock Price Responses to the Disclosure of Revised Insured Loss Estimates After the 1994 Northridge Earthquake. *Journal of Insurance Issues* 23 (2): 103-123.
- \$ Pacini, C., W. Hillison, D. Peltier-Rivest, D. Sinason, and R. Alagiah. 2000. At the Interface of the Electronic Frontier and the Law: The International Legal Environment for Systems Reliability Assurance Services. *Journal of International Accounting, Auditing, and Taxation* 9(2): 185-218.
- \$ Maroney, P., C. Pacini, and W. Hillison. 2000. Auditor Negligent Misrepresentation: Recovery Rights of Insurance Policy Holders and Other Third Parties. *Journal of Insurance Regulation* 19 (Fall): 28-58.
- \$ Sinason, D. and C. Pacini. 2001. An Empirical Analysis of the Role of Fraud in Client Firm Market Reaction to Auditor Lawsuits. *Journal of Forensic Accounting* 1: 215-240.
- \$ Pacini, C., and D. Marlett. 2001. The Market Valuation and Trading Volume Effects of the Creation of the Florida Hurricane Catastrophe Fund on Property-Liability Insurers.

Journal of Business Finance and Accounting 28 (3)&(4): 407-445.

- \$ Sinason, D., W. Hillison, and C. Pacini. 2001. The Government Internal Auditor=s Role in Implementing SAS 82. *Journal of Public Budgeting, Accounting & Financial Management* 13(4): 512-536.
- \$ Pacini, C., W. Hillison, and C. Andrews. 2001. The International Legal Environment for Information Systems Reliability Assurance Services: The CPA/CA SysTrust. *Commercial Law Journal* 105 (Winter): 351-398.
- \$ Hillison, W., C. Pacini, and P. Williams. 2001. Confidentiality of Student Records in the Electronic Frontier: Professors= and Administrators= Obligations. *Journal of Accounting Education* 18(4): 301-313.
- \$ Hillison, W., C. Pacini, and D. Sinason. 2001. Electronic Signatures and Encryption. *The CPA Journal* LXXI(August): 20-25 (cover story).
- \$ Pacini, C., C. Andrews, and W. Hillison. 2002. The CPA, the Electronic Frontier, and Contracting in Cyberspace, *The CPA Journal* LXII (March): 65-7.
- \$ Pacini, C., J. Swingen, and H. Rogers. 2002. The OECD Convention and Bribery in International Business Transactions: Implications for Auditors. *Managerial Auditing Journal* 17 (4): 205-215.
- \$ Pacini, C., A. Greinke, and S. Gunz. 2002. Accountant Liability to Third Parties in Negligence: A Narrowing of Scope in the Commonwealth Countries. *Suffolk Transnational Law Review* 25 (Winter): 17-71.
- \$ Pacini, C., C. Andrews, and W. Hillison. 2002. To Agree or Not to Agree: Legal Issues in Online Contracting. *Business Horizons* 45 (1): 43-52.
- \$ Pacini, C. and W. Hillison. 2001. Audit Quality, the Insurance Hypothesis, and Client Firm Market Reaction to Auditor Lawsuits. *Southern Business and Economic Journal* 24(3): 190-212..
- \$ Pacini, C., J. Swingen, and H. Rogers. 2002. The Role of the OECD and EU Conventions in Combating Bribery of Foreign Public Officials. *Journal of Business Ethics* 37 (4): 385-405.
- \$ Chatterjee, D., C. Pacini, and V. Sambamurthy. 2002. The Shareholder Wealth and Trading Volume Effects of IT Infrastructure Investments. *Journal of Management Information Systems* 19 (2): 7-42.
- \$ Pacini, C. and R. Tucker. 2002. Ways to Improve an Accounting Firm=s Ability to Collect Fees. *Journal of Accountancy* 194 (October): 67-73..
- \$ Pacini, C., W. Hillison, R. Alagiah, and S. Gunz. 2002. Commonwealth Convergence Toward a Narrower Scope of Auditor Liability to Third Parties for Negligent Misstatements. *Abacus* 38 (3): 425-464.
- \$ Durtschi, C., W. Hillison, and C. Pacini. 2002. Web-Based Contracts: You Could Be

Burned! *Journal of Corporate Accounting and Finance* 13 (5): 11-18.

- \$ Sinason, D., C. Pacini, and W. Hillison. 2002. Will the Fair Credit Reporting Act Handcuff Employee Misconduct Investigations and Certain Routine Audit Activities? @ *The CPA Journal*, LXXII (June): 44-49.
- \$ Pacini, C., H. Rogers, and J. Swingen. 2002. The OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions: A New Tool to Promote Transparency in Financial Reporting. *Advances in International Accounting* 15: 121-153.
- \$ Marlett, D., C. Pacini, and W. Hillison. 2003. The Market Impact of the Financial Services Modernization Act of 1999: Differences Between Life Insurers and Property-Liability Insurers. *Journal of Insurance Issues* 26 (2): 69-92.
- \$ Pacini, C., W. Hillison, and S. Thompson. 2005. Forensic Accountants and the Attorney-Client Privilege. *Journal of Forensic Accounting, special supplement*, pp. 149-166.
- \$ Sinason, D., C. Pacini, and W. Hillison. 2003. The Internal Auditor=s Role in Fighting Terrorist Financing. *Internal Auditing* 18 (2): 11-19.
- \$ Sinason, D., C. Pacini, and W. Hillison. 2003. Investigations and Audits: Impact of the Fair Credit Reporting Act. *Journal of Corporate Accounting and Finance* 14 (4): 13-19.
- \$ Pacini, C. and W. Ritchie. 2004. Attorneys & Nonprofit Consultants: Keep Their Communications Confidential. *Nonprofit World* 22 (1): 11-13.
- \$ Hillison, W. and C. Pacini. 2004. Auditor Reputation and the Insurance Hypothesis: The Information Content of Disclosures of Financial Distress of a Major Accounting Firm. *Journal of Managerial Issues* XVI (1): 65-86.
- \$ Pacini, C. and W. Hillison. 2003. Client Firm Market Reaction to Regulatory Action Against a Major Accounting Firm. *Journal of Economics and Finance* 27 (3): 279-299.
- \$ Durtschi, C., W. Hillison, and C. Pacini. 2004. The Effective Use of Benford=s Law to Assist in Detecting Fraud in Accounting Data. *Journal of Forensic Accounting* V (1): 17-34.
- \$ Marlett, D., J. Griffith, C. Pacini, and R. Hoyt. 2004. Terrorism Insurance Coverage: The Market Impact on Insurers and Other Exposed Industries. *Journal of Insurance Regulation* 22 (2): 41-62.
- \$ Pacini, C., W. Hillison, M. Fennema, and R. Placid. 2004. Attorney-Client Privilege: CPAs and the E-Frontier. *Journal of Accountancy* 197 (4): 64-71.
- \$ Pacini, C., P. Seay, and R. Placid. 2004. Accountants, Attorney-Client Privilege, and the Kovel Rule: Waiver Through Inadvertent Disclosure Via Electronic Communication. *The Delaware Journal of Corporate Law* 28 (3): 893-931.
- \$ Pacini, C., W. Hillison, D. Marlett, and D. Burgess. 2005. Corporate Governance and

- the Market Impact of the Financial Services Modernization Act of 1999 on Bank Returns and Trading Volume. *Journal of Economics and Finance* 29 (1): 46-72.
- \$ Gerard, G., W. Hillison, and C. Pacini. 2004. What Your Firm Should Know About Identity Theft. *Journal of Corporate Accounting and Finance* 15 (2): 3-11.
- \$ Gerard, G., W. Hillison, and C. Pacini. 2004. Identity Theft: The U.S. Legal Environment and Organizations= Responsibilities. *Journal of Financial Crime* 12 (1): 33-43.
- \$ Pacini, C., D. Sinason, and G. Young. 2004. Internal Auditors and Charities: Best Practices to Combat the Threat of Terrorism. *Internal Auditing* 19 (5): 12-21.
- \$ Pacini, C. and R. Brody. 2005. A Proactive Approach to Combating Fraud. *Internal Auditor* LXII (II): 56-61.
- \$ Pacini, C. and T. Chen. 2006. Exploring Forensic Accounting. *Accounting Research Monthly* 244 (March): 63-75 (in Chinese).
- \$ Bierstaker, J., R. Brody, and C. Pacini. 2006. Accountants= Perceptions Regarding Fraud Detection and Prevention Methods. *Managerial Auditing Journal* 21(5): 520-535.
- \$ Peltier-Rivest, D. and C. Pacini. 2006. Earnings Manipulation by Paper Industry Firms in Litigation. *Oil, Gas, and Energy Quarterly* 55(1): 87-103.
- \$ Pacini, C., W. Hillison, and B. Hobbs. 2006. The Share Price and Trading Volume Reactions of U.S.-Listed Foreign Banks to the Financial Services Modernization Act of 1999. *Research in Finance* 23: 127-160.
- \$ Pacini, C. and D. Sinason. 2007. Qui Tam Actions and Fighting Fraud Against Government. *Journal of Financial Crime* 14 (1): 64-78.
- \$ Pacini, C. and B. Hood. 2007. The Role of Qui Tam Actions Under the False Claims Act in Fighting and Deterring Fraud Against Government. *University of Miami Business Law Review* XV (2): 273-301.
- \$ Pacini, C. and D. Sinason. 2007. Federal False Claims Act. *Internal Auditing* 22(3): 3-12.
- \$ Placid, R., C. Pacini, and K. Carmichael. 2007. Tax Opinions Are Less Confidential Than Commonly Thought. *Practical Tax Strategies* 78(6): 324-332.
- \$ Pacini, C., W. Hillison, and D. Marlett. 2008. Board Size and Firm Performance in the Property-Liability Insurance Industry. *Research in Finance* 24: 249-285.
- \$ Pacini, C., R. Placid, and C. Wright-Isak. 2008. Fighting Economic Espionage with State Trade Secret Laws. *International Journal of Law and Management* 50(3): 121-135.
- \$ Pacini, C. and R. Placid. 2009. The Importance of State Trade Secret Laws in Deterring Trade Secret Espionage. *Houston Business and Tax Law Journal* (forthcoming in Spring 2009 issue).

- \$ Cecil, W., R. Placid, and C. Pacini. 2008. Income Tax Crime and Government Responses in the United States 1998-2007. *Journal of Financial Crime* (forthcoming).
- \$ Placid, R., W. Cecil and C. Pacini. 2008. IRS Enforcement Activities: Past, Present, and Future. *The Tax Advisor* 39(7): 448-455.

Dr. Pacini's research has been cited in various articles including those in *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *MIS Quarterly*, *Behavioral Research in Accounting*, *Review of Quantitative Finance and Accounting*, *Journal of Information Systems*, *Critical Perspectives in Accounting*, *Quarterly Journal of Business and Economics*, *International Journal of Accounting Information Systems*, *Advances in International Accounting*, *Journal of Operations Management*, *Journal of Insurance Regulation*, *Journal of Insurance Issues*, *North American Actuarial Journal*, *Journal of Business Ethics*, *Journal of Managerial Issues*, *Australian CPA*, *Managerial Auditing Journal*, *Boston University Law Review*, *Emory Law Journal*, *Arizona State Law Journal*, *Florida State University Law Review*, *University of Southern California Interdisciplinary Law Journal*, *William and Mary Law Review*, *New Mexico Law Review*, and the *Syracuse Law Review*.

RESEARCH IN PROGRESS

Dee, C., W. Hillison, and C. Pacini. 2008. No News is Bad News: Market Reaction to Reasons Given for Late Filing of Form 10-K. Submitted to *Research in Accounting Regulation*.

Hillison, W., C. Dee, and C. Pacini. 2008. The Dog Ate My Homework: Why Firms File Late Form 10-Ks. Submitted to the *Journal of Small Business Management*.

Gaver, J., J. Paterson, and C. Pacini. 2008. The Influence of Legal Liability on Accounting Conservatism: Evidence from the Property-Liability Insurance Industry. Revise and resubmit for the *Journal of Law and Economics*.

NON-PEER REVIEWED

Florida Gulf Coast University (2000 to Present)

- \$ Burgess, D. and C. Pacini. 2000. A Sharpened Fraud Focus Reduces Litigation Risk. *Journal of Forensic Accounting* 1(2): 279-282.
- \$ Burgess, D. and C. Pacini. 2001. What Employers Do Not Know Will Hurt Them. *Journal of Forensic Accounting* 2(1): 291-294.
- \$ Pacini, C., D. Sinason, and W. Hillison. 2001. Potential Liability Exposure of Third-Party Investigators Under the Fair Credit Reporting Act. *Journal of Forensic Accounting* 2(2): 279-284.
- \$ Pacini, C., H. Rogers, and J. Swingen. 2002. Beware of Bribes of Foreign Officials. *Journal of Forensic Accounting* 3 (1): 149-156.
- \$ Pacini, C. 2002. The Forensic Accountant's Role in Fighting Terrorist Financing. *Journal of Forensic Accounting* 3 (2): 289-300.

- \$ Pacini, C. 2003. The Forensic Accountant and Forgery. *Journal of Forensic Accounting* 4 (!): 165-170.
- \$ Pacini, C. 2003. Privileged Communications Between Forensic Accountants, Attorneys, and Clients Threatened by Federal Rule. *Journal of Forensic Accounting* IV (2): 337-342.
- \$ Pacini, C. 2004. Beware of Charitable Donations Supporting Terror. *Journal of Forensic Accounting* V (1): 255-264.
- \$ Pacini, C. 2004. Check 21: Fraud Implications of the Check Clearing for the 21st Century Act. *Journal of Forensic Accounting* V(2): 559-562.
- \$ Pacini, C. 2005. Accountants and Bankruptcy Fraud—Part I. *Journal of Forensic Accounting* VI (1): 255-261.
- \$ Pacini, C. 2005. Accountants and Bankruptcy Fraud—Part II. *Journal of Forensic Accounting* VI(II): 473-478.
- \$ Pacini, C. 2006. Forensic Accountants and Qui Tam Actions Under the False Claims Act. *Journal of Forensic Accounting* VII(I): 263-268.
- \$ Pacini, C. 2008. The Fight Against Trade Secret Espionage. *Journal of Forensic Accounting* VIII(2): 385-392.
- \$ Pacini, C. 2003. Assets and Liabilities. *Encyclopedia of Business and Industry*.
- \$ Pacini, C. 2003. Bankruptcy. *Encyclopedia of Business and Industry*.
- \$ Pacini, C. 2003. Patents. *Encyclopedia of Business and Industry*.
- \$ Pacini, C. 2003. Risk Management. *Encyclopedia of Business and Industry*.
- \$ Pacini, C. 2003. Business Law. *Encyclopedia of Business and Industry*.
- \$ Pacini, C. 2003. Sherman Anti-Trust Act. *Encyclopedia of Business and Industry*.

PRESENTATIONS (REFEREED)

GEORGIA SOUTHERN UNIVERSITY (1997-2000)

- \$ Pacini, C. The Shareholder Wealth Effects of Shifts in Auditor Liability Laws. *Southeastern Academy of Legal Studies in Business Conference*, (October, 1997).
- \$ Pacini, C. Audit Quality, the Insurance Hypothesis and Client Firm Market Reaction to Auditor Lawsuits. *American Accounting Association, Southeast Regional Meeting*, (April 1998).
- \$ Pacini, C. Audit Quality, the Insurance Hypothesis and Client Firm Market Reaction to Auditor Lawsuits. *American Accounting Association Auditing Section Mid-Year Meeting*, (January 1999-accepted but not presented)

- \$ Pacini, C. and D. Sinason. Emerging Technology or Emerging Liability? The CPA WebTrust: A Legal and Policy Analysis. *American Accounting Association 1998 National Meeting*, (August, 1998).
- \$ Marlett, D. and C. Pacini. Insurer Stock Price Responses to the Creation of the California Earthquake Authority. *American Risk and Insurance Association*, (August, 1998).
- \$ Pacini, C. and D. Sinason. Auditor Liability for Electronic Commerce Transaction Assurance: The CPA WebTrust. *Southeastern Academy of Legal Studies in Business Conference*, (October, 1998).
- \$ Pacini, C., D. Sinason, and D. Peltier-Rivest. Assurance Services and the Electronic Frontier: The International Legal Environment of the CPA/CA WebTrust. *American Accounting Association, Southeast Regional Meeting*, (April, 1999), *Critical Perspectives on Accounting Conference*, (April, 1999) and *American Accounting Association 1999 National Meeting*, (August, 1999).
- \$ Pacini, C., D. Sinason, A. Steele, and J. Martin. Analysis of an Emerging International Trend Toward a Narrower Scope of Liability to Third Parties for Negligence. *Emerging Issues in International Accounting Conference* (August, 1999).
- \$ Marlett, D. and C. Pacini. 1999. An Examination of the Market Impact of the Creation of the Florida Hurricane Catastrophe Fund on Property-Liability Insurers. *American Risk and Insurance Association*, (August, 1999).
- \$ Pacini, C., W. Hillison, and R. Alagiah. Commonwealth Convergence Toward a Narrower Scope of Auditor Liability to Third Parties for Negligent Misstatements. *AAA, International Accounting Section Mid-Year Meeting* (January, 2000).
- \$ Chatterjee, D., C. Pacini, and V. Sambamurthy. The Shareholder Wealth Effects of IT Infrastructure Investments. *American Accounting Association, Southeast Regional Meeting* (April, 2000), *Florida State University Accounting Research Colloquium* (February, 2000).
- \$ Sinason, D. and C. Pacini. An Empirical Analysis of the Role of Fraud in Client Firm Market Reaction to Auditor Lawsuits. *American Accounting Association, Midwest Regional Meeting*, (April, 2000).

FLORIDA GULF COAST UNIVERSITY (2000 TO PRESENT)

- \$ Pacini, C., W. Hillison, and C. Andrews. The International Legal Environment for Systems Reliability Assurance Services: The CPA/CA SysTrust. *Southeast Academy of Legal Studies in Business*, (October, 2000).
- \$ Pacini, C. and W. Hillison. Client Firm Market Reaction to State Regulatory Action Against a Major Accounting Firm. *Florida Atlantic University Accounting Research Workshop* (December, 2000).
- \$ Marlett, D. and C. Pacini. The Market Valuation and Trading Volume Effects of the Creation of the Florida Hurricane Catastrophe Fund on Property-Liability Insurers. *American Accounting Association, Southeast Regional Meeting* (April, 2001).
- \$ Pacini, C., J. Swingen, and H. Rogers. The Role of the OECD Convention in Combating Bribery of Foreign Public Officials. *European Community Studies Association* (June, 2001).
- \$ Pacini, C., W. Hillison, S. Gunz, and R. Alagiah. Commonwealth Convergence Toward a

- Narrower Scope of Auditor Liability to Third Parties for Negligent Misstatements. *Third Asian Pacific Interdisciplinary Research in Accounting Conference, Adelaide, Australia* (July, 2001).
- \$ Chatterjee, D., C. Pacini, and V. Sambamurthy. The Shareholder Wealth and Trading Volume Effects of IT Infrastructure Investments, *American Accounting Association, National Meeting* (August, 2001).
- \$ Marlett, D., C. Pacini, and W. Hillison. The Stock Market and Trading Volume Effects of the Financial Services Modernization Act of 1999 on Insurers, *Southern Risk and Insurance Association* (November, 2001), *American Accounting Association, National Meeting* (August, 2002), and the *Southern Finance Association* (November, 2002).
- \$ Pacini, C. and W. Hillison. Client Firm Market Reaction to State Regulatory Action Against a Major Accounting Firm. *American Accounting Association, Southeastern Regional Meeting* (April, 2002) and *American Accounting Association, National Meeting* (August, 2002).
- \$ Sinason, D., C. Pacini, and W. Hillison. Will the Fair Credit Reporting Act Handcuff Employee Investigations and Certain Routine Audit Activities? *American Accounting Association, Midwest Regional Meeting* (April, 2002).
- \$ Durtschi, C., W. Hillison, and C. Pacini. The Effective Use of Benford=s Law to Assist in Detecting Fraud in Accounting Data. *American Accounting Association, Mid-Year Auditing Meeting* (January, 2004).
- \$ Pacini, C., W. Hillison, D. Marlett, and D. Burgess. Corporate Governance and the Market Impact of the Financial Services Modernization Act of 1999 on Bank Returns and Trading Volume. *Southwestern Finance Association* (March, 2004).
- \$ Pacini, C., W. Hillison, and B. Hobbs. Share Price and Trading Volume Reactions of U.S.-Listed Foreign Banks to the Financial Services Modernization Act of 1999. *American Accounting Association, Southeast Regional Meeting* (April, 2004).
- \$ Pacini, C., P. Seay, and R. Placid. Attorney-Client Privilege and the Kovel Rule: Waiver Through Inadvertent Disclosure via Electronic Communication. *Academy of Legal Studies in Business*, Ottawa, Canada (August, 2004).
- \$ Pacini, C., W. Hillison, and D. Marlett. Board Size and Firm Performance in the Property-Liability Insurance Industry. *Southern Risk and Insurance Association* (March, 2005) and *Applied Business Research Conference* (January, 2006) and the *International Academy of Business and Public Administration Disciplines* (January, 2007).
- \$ Pacini, C. Teaching a Course Entitled >Legal Issues in Forensic Accounting.= *Fraud and Forensic Accounting Education Conference*, Savannah, Georgia (May, 2007).
- \$ Pacini, C., D. Borgia and Q. Li. Steps That Can Help Chinese Internal Auditors Combat Fraud. *Sino-Korean Academic Symposium*, Yantai, China (October, 2007).
- \$ Dee, C., W. Hillison, and C. Pacini. No News is Bad News: Market Reaction to Reasons Given for Late Filing of Form 10-K. *International Academy of Business and Public Administration Disciplines* (January, 2008), and the American Accounting Association, *Southeast Regional Meeting* (April, 2008).

SERVICE ACTIVITIES

Georgia Southern University (1997-2000)

Manuscript Reviewer / Editorial Board Member

Journal of Legal Studies in Business (reviewer but not editorial board member)

Research on Accounting Ethics (reviewer and member of editorial board)

Advances in Accounting (reviewer and member of editorial board)

Committee Work

College of Business Graduate Curriculum and Program Committee, 1998-00

College of Business Search Committee, Carter Distinguished Chair of Business Leadership, 1999-00

School of Accountancy, Strategic Planning Committee, 1998-00

Professional Contributions

Continuing Professional Education (CPE) Presentations@Georgia Society of CPAs@1997-2000--
Statesboro, Vidalia, Brunswick, and Savannah, Georgia (about 3-4 times per year).

American Accounting Association

Paper Sessions Coordinator, Southeast AAA meeting, April 2000, in Savannah, Ga. (managed the review and acceptance process of 110 manuscripts and coordinated the presentation and scheduling of accepted manuscripts at a 2-day meeting)

Member, Outstanding International Accounting Educator Award Committee, 2000

Manuscript Reviewer, International Accounting Section Mid-Year meeting, 2000

Manuscript Reviewer, Auditing section, National AAA meeting, 1999

Member, American Accounting Association

Member, Southeastern Academy of Legal Studies in Business

Member, The Florida Bar

Member, Georgia Society of CPAs

Member, Institute of Internal Auditors

Awards

Nation=s Bank Faculty Development Award (College of Business), 1998 (awarded to the junior faculty member who shows the greatest promise for contributions in teaching and scholarship)

Ori James Faculty Recognition Award (School of Accountancy), 1998 (awarded to a faculty member (selected by the student members of Beta Alpha Psi) who provided valuable student support during the academic year)

Excellence in Research Award (School of Accountancy), 1999

J. Bernard Keys Award for Research (College of Business), 2000 (awarded by a faculty committee to the faculty member who has demonstrated the most significant research productivity during the prior two academic years)

Professor of the Year Award (School of Accountancy), 2000 (selected by accounting students at Georgia Southern University)

Best Paper Award, Midwest American Accounting Association Meeting, April, 2000 for a paper entitled
^An Empirical Analysis of the Role of Fraud in Client Firm Market Reaction to Auditor Lawsuits@
by Dave Sinason and Carl Pacini

Best Paper Award, Southeast American Accounting Association Meeting, April, 2008 for a paper entitled
"No News is Bad News: Market Reaction to Reasons Given for Late Filing of Form 10-K" by Carol

Callaway Dee, William Hillison, and Carl Pacini

Florida Gulf Coast University (2000 to Present)

Manuscript Reviewer / Editorial Board Member

Assistant Editor, *CPCU eJournal*, 2005-2006

Research on Professional Responsibility and Ethics in Accounting (reviewer and editorial board member)

Advances in Accounting (reviewer and editorial board member)

Journal of Forensic Accounting (reviewer and editorial board member)

American Business Law Journal (reviewer)

International Journal of Electronic Commerce (ad hoc reviewer)

Advances in Accounting Education (reviewer)

Journal of Management Information Systems (ad hoc reviewer)

Journal of Economics and Finance (ad hoc reviewer)

Journal of Information Systems (ad hoc reviewer)

Management Research News (ad hoc reviewer)

Journal of Business Ethics (ad hoc reviewer)

Committee Work

Chairperson and Member, Peer Review Committee, College of Business, 2006-2008

Peer Review Committee, College of Business, 2002-04

Ad Hoc Peer Review Committee, College of Business, 2004

College of Business Graduate Curriculum Committee, 2004-2006

University Graduate Affairs Committee, 2002-03; 2004-2006

University Institutional Affairs Committee, 2000-02

University Service Advisory Learning Committee, 2000-02

University Faculty Research Award Committee, 2003

University Faculty Research Award Committee, 2004

Chair, Instructional Resources Committee, FGCU College of Business, 2003-04

Member, Search Committee, Department of Criminal Justice, 2001

Member, Search Committee, Department of IS and Decision Science, 2002

Member, Search Committee, Department of Accounting, Finance, and Business Law, 2002-03

Member, Search Committee, Department of Accounting, Finance and Business Law, 2007-08

Fact Finder, University Ombudsman's Office, Florida Gulf Coast University, 2006 (ad hoc)

Ad Hoc Grade Appeals Committee, College of Business, 2006

Professional Contributions

Continuing Professional Education (CPE) and Other Professional Presentations

October 2000 AAccountant Liability: What Every Practitioner Should Know, @ FGCU/Florida Institute of CPAs (FICPA) Accounting & Tax Conference, Fort Myers

April 2001 ASherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, @ Southwest Florida Chapter of the FICPA, Fort Myers

May 2001 AAccountant Liability: What Every Practitioner Should Know, @ FSU/FICPA Accounting & Tax Conference, Tallahassee

Sept. 2001 AThe Impact of the Fair Credit Reporting Act on Audits & Investigations, @ Southwest Florida Chapter of the Institute of Internal Auditors, Fort Myers

Oct. 2001	△How to Get Your A/R Collected,@ FGCU/FICPA Accounting & Tax Conference, Fort Myers
Oct. 2001	△Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing,@ FGCU/FICPA Accounting & Tax Conference, Fort Myers
March 2002	△Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing,@ CPAs-in-Industry Conference, Ft. Lauderdale
March 2002	△Sherlock Holmes and Reflections on Forensic Accounting and Fraud Auditing, CPAs-in Industry Conference, Tampa
May 2002	△Fraud Audits Under the Fair Credit Reporting Act,@ FSU/FICPA Accounting & Tax Conference, Tallahassee
June 2002	△Accounting and Assurance Service Engagements: Looking for Signs of Trouble,@ FGCU Accounting Conference, Fort Myers
June 2002	△Accountants= Professional Liability and Other Risk Management Tools,@ FGCU Accounting Conference, Fort Myers
June 2002	△Ethical Responsibilities of Accountants and the Wake of Enron,@ FGCU Accounting Conference, Fort Myers
Sept. 2002	△Ethical Responsibilities of Accountants and the Wake of Enron,@ Southwest Florida Chapter of the IIA, Fort Myers
Nov. 2002	△Terrorist Financing and Money Laundering,@ Southwest Florida Chapter of the FICPA, Fort Myers
Dec. 2002	△Terrorist Financing and Money Laundering,@ Southwest Florida Chapter of the IIA, Fort Myers
May 2003	△Sarbanes-Oxley: Auditor Independence,@ Southwest Florida Chapter of the FICPA, Fort Myers
May 2003	△Client Acceptance and Retention Decisions and Engagement Letters,@ Southwest Florida Chapter of the FICPA, Fort Myers
June 2003	△Client Acceptance and Retention Decisions and Engagement Letters,@ CPE Extravaganza, Naples
June 2003	△An Auditor=s Guide to Digital Signatures and Encryption,@ Gulf Coast Chapter of the FICPA, Sarasota
Oct. 2003	△Engagement Letters and Related Legal Liability,@ FSU/FICPA Accounting and Tax Conference, Tallahassee
Nov. 2003	△An Auditor=s Guide to Digital Signatures and Encryption,@ Southwest Florida Chapter of FICPA, Fort Myers
June 2004	△An Auditor=s Guide to Money Laundering and Terrorist Financing,@ Gulf Coast Chapter of the FICPA, Sarasota

June 2004	AN Auditor=s Guide to Terrorist Financing,@ SunTrust/Fowler White CPE Extravaganza, Naples
June 2004	ATerrorist Financing and the Forensic Accountant: Examples of Funds Tracing,@ Global Forensic Accounting Conference (FAU), Ft. Lauderdale
April 2005	AThe Role of the Auditor in Protecting Profits and Non-Profits from Fraud,@ Southwest Florida Chapter of the FICPA, Fort Myers
June 2005	ANternal Controls to Reduce the Likelihood of Identity Theft,@ SunTrust/Fowler White CPE Extravaganza, Naples
June 2005	ATerrorist Financing: Follow the Money,@ FICPA Accounting and Business Expo, Orlando
June 2005	ATerrorist Financing: Follow the Money,@ Gulf Coast Chapter of the FICPABSarasota
July 2005	ATerrorist Financing: Follow the Money,@ LSU Fraud and Forensic Accounting ConferenceBBaton Rouge, La.
Sept. 2005	ATerrorist Financing: Follow the Money,@ FICPA Annual Accounting ShowBFt. Lauderdale
January 2006	AThe CPA and Bankruptcy Fraud,@ South Florida Chapter, Association of Certified Fraud Examiners, Ft. Lauderdale
March 2006	AFraud Awareness Auditing,@ North Florida Chapter of the Institute of Internal Auditors, Gainesville
April 2006	ATerrorist Financing: Follow the Money,@ Florida Department of Law Enforcement, Ft. Myers
May 2006	ATerrorist Financing: Follow the Money,@ FSU/FICPA Spring Accounting ConferenceBTallahassee
June 2006	AFraud Auditing Awareness,@ Gulf Coast Chapter of the FICPABSarasota
June 2006	AFraud Auditing Awareness,@ Sun Trust/Fowler White CPE Extravaganza, Naples
July 2006	AFraud Auditing Awareness,@ American Association of Attorney-CPAs, Toronto, Canada
October 2006	AFighting Government Fraud: Qui Tam Actions Under the False Claims Act,@ University of South Florida Accounting Conference, Tampa
October 2006	AFighting Government Fraud: Qui Tam Actions Under the False Claims Act,@ FGCU Accounting and Tax Conference, Ft. Myers
June 2007	AFighting Government Fraud: Qui Tam Actions Under the False Claims Act,@ Gulf Coast Chapter of the FICPABSarasota
October 2007	"Fighting Trade Secret Espionage," FGCU/FICPA Accounting and Tax Conference, Ft. Myers
June 2008	"Overview of the Foreign Corrupt Practices Act," Gulf Coast Chapter of the FICPA, Sarasota
June 2008	"Overview of the Foreign Corrupt Practices Act," Sun Trust/Fowler White CPE

Extravaganza, Ft. Myers

Guest Speaker, Florida Gulf Coast University Annual Forensics Symposium, February, 2001.

American Accounting Association

Member, Professionalism and Ethics Committee, 2000-01
Member, Research Committee, International Accounting Section, 2000-01
Member, Outstanding International Accounting Educator Award Committee, International Accounting Section, 2004 and 2005
Manuscript Reviewer, International Accounting Section Mid-Year Meeting, 2001(2 papers)
Manuscript Reviewer, Auditing Section Mid-Year Meeting, 2002(1 paper)
Manuscript Reviewer, International Accounting Section, National AAA Meeting, 2001(2 papers)
Manuscript Reviewer, Public Interest Section, National AAA Meeting, 2001(2 papers)
Manuscript Reviewer, Information Systems Section, National AAA Meeting, 2001(2 papers)
Manuscript Reviewer, Auditing Section, Southeast AAA Meeting, 2001 (3 papers)
Manuscript Reviewer, Public Interest Section, Southeast AAA Meeting, 2001 (2 papers)
Manuscript Reviewer, Public Interest Section, National AAA Meeting, 2003 (2 papers)
Manuscript Reviewer, International Accounting Section, Southeast AAA Meeting, 2004 (2 papers)
Manuscript Reviewer, International Accounting Section, National AAA Meeting, 2004 (3 papers)
Manuscript Reviewer, Southeast AAA Meeting, 2008 (1 paper)
Manuscript Reviewer, Auditing Section, National AAA Meeting, 2004 (1 paper)
Manuscript Reviewer, Auditing Section, National AAA Meeting, 2005 meeting (2 papers)
Manuscript Reviewer, Auditing Section, National AAA Meeting, 2006 meeting (2 papers)
Manuscript Reviewer, Auditing Section Mid-Year Meeting, 2005 (2 papers)
Manuscript Reviewer, Auditing Section Mid-Year Meeting, 2006 (1 paper)
Manuscript Reviewer, Business Ethics Symposium, AAA National Meeting, 2007(1 paper)
Discussant, Auditing Section, Southeast AAA Meeting, 2001 (3 papers)
Discussant, Public Interest Section, National AAA Meeting, 2001 (3 papers)
Discussant, Southwestern Finance Association Meeting, 2004 (1 paper)

Member, American Accounting Association
Member, Academy of Legal Studies in Business
Member, Florida Institute of CPAs
Member, The Florida Bar
Member, Institute of Internal Auditors
Member, American Institute of Certified Public Accountants
Associate Member, Association of Certified Fraud Examiners

Community Activities

Vice President, Amateur Radio Association of Southwest Florida, 2005-2007 (emergency radio communications during Hurricanes Charlie, Francis, Jean, Dennis and Wilma)
Member, School Advisory Council, Pine Ridge Middle School, Collier County, 2000-2006
Member, Internal Audit Committee, City of Fort Myers, 2001-03
Member, Board of Directors, Mother of God House of Prayer, 2001-02
Florida Gulf Coast University Scholarship Run, Volunteer Split Timer, 2001

Florida State University (1992-1997)BDoctoral Studies

Doctoral Student Excellence Award, 1994 and 1995
University Fellowship, 1992-1993 and 1993-1994

Florida State University-College of Business - Outstanding Teaching Assistant Award, 1994
Florida State University-University-Wide Outstanding Teaching Assistant Award, 1994
Florida State Representative to Southeastern AAA Doctoral Consortium, 1995
Florida State Representative to National AAA Doctoral Consortium, 1996

University of Notre Dame (1975-1979)-Other Graduate Education

Notes Editor, *Journal of Legislation*, Notre Dame Law School, 1978-79

MBA (Notre Dame)

Dean=s List - three semesters

Full-Tuition Assistantship, 1975-76, 1978; graduate assistant to Dean John Malone of the University of Notre Dame College of Business

OTHER PROFESSIONAL AND COMMUNITY ACTIVITIES

Central Florida Banking Industry (1979-1992)

- X Member, Real Estate Lending Committee, Florida Bankers Association, 1981-1983
- X Member, East Orlando Kiwanis, 1981-1983
- X Member, Central Florida Capital Funds Committee, United Way, 1983
- X Member, Robert Morris Associates, Central Florida Group, The National Association of Loan and Credit Officers, 1980-1991. Treasurer/Secretary, 1983-1984, Vice Chairman, 1984-1985, and Group Chairman, 1985-1986. Received Group Chairman, and Gold Medallion Awards, 1986.
- X Member, Corporate Campaign Committee, Easter Seals of Orlando, 1985-1987
- X Graduate of Florida School of Banking in 1984 and Graduate of National Commercial Lending School in 1983
- X Member, Board of Directors, Orlando Opera Company, 1985

REFERENCES

Dr. William Hillison, Arthur Andersen Professor of Accounting, Florida State University, (850) 644-7872
Dr. Joseph Rue, Professor of Accounting, Florida Gulf Coast University, (239) 590-7345
Dr. David Sinason, Professor of Accounting, Northern Illinois University, (815) 753-6501
Dr. Patrick Maroney, Associate Dean, College of Business, Florida State University, (850) 644-8217
Dr. Lowell Mooney, Professor, School of Accountancy, Georgia Southern University, (912) 681-5678
Dr. Richard Corbett, Professor of Risk Management and Insurance, Florida State University, (850) 644-8217