

**Jason T. Rasso, Ph.D., CFE**

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**Research and Teaching Interests:**

Behavioral auditing; auditor litigation; financial accounting; fraud and forensic accounting; managerial/cost accounting

**Professional Experience:**

College of Charleston	2014 – present
Assistant Professor	
Georgia State University	2013-2014
Visiting Assistant Professor	

**Education:**

University of South Florida	2009-2013		
Ph.D.	May 2013		
University of West Florida	1992-1999		
Master of Accountancy	May 1999		
B.S.B.A. in Accounting	Dec. 1998	Cum Laude	
B.S.B.A. in Management	Dec. 1996	Cum Laude	

**Publications:**

Rasso, J. 2015. Construal instructions and professional skepticism in evaluating complex estimates. *Accounting, Organizations & Society* 46: 44-55.

Rasso, J. 2014. Apology accepted: The benefits of an apology for a deficient audit following an audit failure. *Auditing: A Journal of Practice & Theory* 33(1): 161-176.

**Research in Process:**

“The Functional and Dysfunctional Effects of a Composite Fraud Indicator on Managers’ Financial Reporting Decisions,” with Erin Hamilton, Rina Hirsch and Uday S. Murthy. Working paper. Beneficiary of a grant from the Institute of Management Accountants (IMA).

“Financial Disclosures and Communication Channels: The Importance of Fit,” with Neal Snow. Working paper.

“Paradox Lost: A Reexamination of the Relation Between Confidence and Decision Aid Reliance,” with Robert Marley. Entering final write-up phase in Spring 2016.

“Challenges of the Staff Years: Implications for Research,” with Melissa Carlisle and Erin Hamilton. Instrument design phase.

“Enhancing Audit Quality: Differing Error Identification through Big Picture versus Detailed-Oriented Thinking,” with Ann Backof and Brett Rixom. Instrument design phase.

“The Effect of Construals and Risk on Managerial Decision-Making” (Working Title), with Rina Hirsch and Lee Kersting. Instrument design phase.

### **Conference Presentations:**

“Apology Accepted: The Benefits of an Apology for a Deficient Audit Following an Audit Failure.” *Presented at the 2012 AAA Annual Meeting, August 2012.*

“The Influence of Mindsets on Professional Skepticism in Auditors.” *Presented at the 2014 AAA Audit Midyear Meeting, January 2014.*

“Of Construals and Complex Estimates: A Judgment Framework for Promoting Professional Skepticism and Effective Evidence Processing.” *Presented at the 2014 AAA Annual Meeting, August 2014.*

“Construal Instructions and Professional Skepticism in Evaluating Complex Estimates.” *Presented at the 2014 Accounting, Organizations & Society Conference on Accounting Estimates, October 2014.*

“The Functional and Dysfunctional Effects of a Composite Fraud Indicator on Managers’ Financial Reporting Decisions.” *Presented at the 2016 AAA Forensic Accounting Midyear Meeting, March 2016.*

### **Awards & Honors:**

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2011

Dr. Henry Efebera Memorial Scholarship Recipient, 2011

### **Service:**

Ad hoc reviewer, *European Accounting Review*, *Journal of Information Systems and Managerial Auditing Journal*

Reviewer, AAA Annual Meeting 2011-2015, Forensic Accounting Midyear 2016, and Audit Midyear 2012-2016

Discussant, AAA Annual Meeting 2012, Forensic Accounting Midyear 2016, and Audit Midyear 2016

Moderator, IS Midyear Meeting 2009, Audit Midyear Meeting 2012, and Forensic Accounting Midyear 2016

Reviewer, *Auditing and Assurance Services* (6<sup>th</sup> ed.) by Louwers et al.

**Academic Experience:**

College of Charleston – August 2014 – present

- Assistant Professor – Intermediate Accounting, Cost Accounting, Forensic Accounting

Georgia State University – August 2013 – July 2014

- Visiting Assistant Professor – Cost Accounting

University of South Florida – August 2009 – July 2013

- Ph.D. Candidate – Accounting Information Systems, Auditing I and II, Principles of Financial Accounting, Principles of Managerial Accounting

Texas A&M University – July 2007 - August 2009

- Instructor – Intermediate Accounting II, Intermediate Accounting II for non-Accounting Students, Accounting Information Systems

Schenectady County Community College (SUNY) – January 2005 – May 2007

- Adjunct faculty instructor – Personal Income Tax, Auditing, Financial Accounting I, Managerial Accounting, Intermediate Accounting I and II

Bryant & Stratton College – May 2004 – August 2004

- Adjunct faculty instructor – Financial Accounting I

University at Albany (SUNY) – January 2004 – May 2004

- Adjunct faculty instructor – Personal Income Tax

Florida Community College at Jacksonville – May 2002 – July 2003

- Certified adjunct faculty instructor – Financial Accounting and Managerial Accounting

**Relevant Work Experience:**

Internal Revenue Service, Criminal Investigator      June 2001 – June 2007

United States Border Patrol, Border Patrol Agent      August 1999 – June 2001

**Professional Qualifications and Affiliations:**

Certified Fraud Examiner – Association of Certified Fraud Examiners

American Accounting Association

Basic Instructor/Facilitator Training (BIFT), certified by the Internal Revenue Service at the Federal Law Enforcement Training Center (FLETC)

Completed 20 hours of instructional workshops at the Center for 21<sup>st</sup> Century Teaching Excellence