

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* (6th 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 21st Century Teaching Excellence