

SRIDHAR RAMAMOORTI
Associate Professor of Accounting

Department of Accounting
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EDUCATION

Jul 1992-Jun 1995 Doctor of Philosophy. The Ohio State University, Columbus, OH.

Sep 1988-Jun 1992 ABD/Master of Arts in Accounting. The Ohio State University, Columbus, OH.

Jul 1981-Jul 1984 Bachelor of Commerce. Podar/H.R. College, Bombay University, India.

Jul 1981-Jun1982 Diploma in Mathematics & Statistics. SIES Institute. Bombay University, India.

ACADEMIC AND PROFESSIONAL EXPERIENCE

Jun 2017-present Associate Professor, Department of Accounting, School of Business Administration, University of Dayton, OH. Granted tenure in February 2023.

Jun 2010-May 2017 Associate Professor of Accounting, School of Accountancy; Director, Board Culture and Behavioral Dynamics, Center for Corporate Governance, Michael J. Coles College of Business, Kennesaw State University, Kennesaw, GA.

Sep 2009-Dec 2011 Principal, and later, Consultant, Infogix, Inc., Naperville, IL.

Jan 2006-Jun 2009 Partner, National Corporate Governance Group, Grant Thornton LLP, Chicago, IL.

Jul 2002-Dec 2005 Sarbanes-Oxley Advisor, National Advisory Services and Assistant Director of Thought Leadership, Fraud Investigation & Dispute Services, EY LLP, Chicago, IL.

Jun 1998-May 2002 Principal, Assurance Professional Standards Group, Arthur Andersen LLP, Chicago World Headquarters, IL.

Aug 1995-Jun 1998 Visiting Assistant Professor, Department of Accountancy, University of Illinois at Urbana-Champaign, Champaign, IL.

Sep 1986-Jul 1988 Staff Auditor, Ernst & Whinney, Chartered Accountants, Abu Dhabi, UAE.

Nov 1985-Aug 1986 Partner, G.R. Moorti and Associates, Chartered Accountants, Bombay, India.

May 1982-May 1985 Articled Clerk (Professional Internship), S.P. Chopra & Co., Chartered Accountants, Bombay, India.

HONORS, AWARDS, AND FELLOWSHIPS

Sustainability Scholar. Jan 2020. Hanley Sustainability Institute. University of Dayton, OH.

Max Block Award. Jun 2017. Best article published in *The CPA Journal*.

Appointed to Standing Advisory Group (SAG), Public Company Accounting Oversight Board (PCAOB),
Jan 2014 - Dec 2016.

Top Volunteer Award. Aug 2015. Association of Healthcare Internal Auditors Board.

Faculty Engagement Award. May 2015. Coles College, Kennesaw State University.

Coles College Publication Prize. May 2015. Coles College, Kennesaw State University. Lead author of *A.B.C.'s of Behavioral Forensics*, published by John Wiley & Sons in 2013.

Larry Sawyer/IIA Research Foundation Prize. Jul 2014. Institute of Internal Auditors (IIA) for the co-authored monograph, *CAE Strategic Relationships: Building Rapport with the Executive Suite*.

TEACHING, SUPERVISION, AND MENTORING

COURSES TAUGHT AT UNIVERSITY OF DAYTON

- | | |
|------------------------|---|
| 1. ACC 602B | Fraud Examination and Forensic Accounting (MPAcc program) |
| 2. ACC 500/600A | Financial Accounting (in person and online for MBA@Dayton) |
| 3. ACC 501/601A | Managerial Accounting (in person and online for MBA@Dayton) |
| 4. ACC 701 | Professional Speaker Series (MPAcc program) |
| 5. ACC 702 | Accounting and Business Ethics (MPAcc program) |
| 6. MBA 792 | Performance Measurement and Control Systems (in person MBA) |
| 6. ACC 207 | Introduction to Financial Accounting |
| 7. ACC 200/MBA 500/501 | Introduction to Financial and Managerial Accounting |

STUDENT SUPERVISION AT UNIVERSITY OF DAYTON

Graduate Research Assistants

2019. Lauren Gauger and Tyler Grile in the Spring for collecting SEC Accounting and Auditing Enforcement Releases (AAER) data for an empirical research project. Co-researcher, Dr. Chris Calvin, University of Dayton.
2017. Maggie Laderer in the Summer and Alison Berry in the Fall on the International Accounting Education Standards Board-project on Professional Skepticism. Co-researcher, Dr. Audrey A. Gramling, Colorado State University (now at Oklahoma State University).

Directed/Independent Study

2019. Tyler Grile, Michael Keller, and Mira Khalil, in the Spring.
2017. Erik Glass and Emily Smith, MPA Independent Study students, in the Fall.

STUDENT ADVISING (other than student supervision)

2019-2023. Nominated and secured scholarships for 6 graduate and 3 undergraduate students.

Fall 2023 IMA scholarships for Grace Phillips, Isabella Slim, and Jummie Agboola

Spring 2019 IMA scholarships for MBA students Matt Newsome, James Levy, and Hao Yang.

Spring 2021 \$2500 ACFE Ritchie-Jennings Memorial Scholarship for Mary Benintendi.

Spring 2022 \$1000 scholarship from the Ohio Society of CPAs for Brenda Sanchez.

Spring 2022 IMA scholarship for MBA student Kevin Hogg.

2017-present. Supervised 1-2 graduate students each semester.

RESEARCH AND CREATIVE ACTIVITY

CITATIONS

Google Scholar citation count of 3081 as of December 30, 2023. Major citations are (over 100 cites):

1. The Reputation Index: Measuring and Managing Corporate Reputation, *European Management Journal*, Cravens, Oliver and Ramamoorti (2003). 463 cites.
2. The Psychology & Sociology of Fraud, *Issues in Accounting Education*, Ramamoorti (2008). 443 cites.
3. *The Audit Committee Handbook* by Braiotta, Gazzaway, Colson and Ramamoorti (2010). 404 cites.
4. Internal Auditing: History, Evolution, and Prospects, by Ramamoorti, S., in *Research Opportunities in Internal Auditing* edited by Bailey, Gramling and Ramamoorti (2003). 358 cites.
5. *Research Opportunities in Internal Auditing* (eds.) Bailey, Gramling & Ramamoorti (2003). 191 cites.
6. Research Opportunities in Information Technology and Internal Auditing, *Journal of Information Systems*, Weidenmier & Ramamoorti (2006). 115 cites.

h-index (the largest number h such that h publications have at least h citations): 21

i10-index (number of publications with at least 10 citations): 35

RESEARCH PUBLICATIONS

LEADING JOURNAL ARTICLES (per UD Departmental Journal list)

Mintchik, N., Ramamoorti, S. and Gramling, A.A. 2021. Mindsets as an Enhancement of 21st Century Accounting Education. *Issues in Accounting Education*, 36 (4): 87–118.

Balakrishnan, R., Matsumura, E.M. and Ramamoorti, S. 2019. Finding Common Ground: COSO's Control Frameworks and the Levers of Control. *Journal of Management Accounting Research*, 31 (1): 63–83.

Ramamoorti, S. 2018. Discussant Response to *Commentary* by Nolder and Palmrose, Economic Analysis of Proposed PCAOB Standards: Finding a Path Forward. *Accounting Horizons*, 32 (2): 201-209.

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*, 29 (1): 79-89.

Ramamoorti, S. 2008. The Psychology and Sociology of Fraud: Integrating the Behavioral Sciences Component into Fraud and Forensic Accounting Curricula. *Issues in Accounting Education*, 23 (4): 521-533.

Weidenmier, M. and Ramamoorti, S. 2006. Research Opportunities in Information Technology and Internal Auditing. *Journal of Information Systems*, 20 (1): 205-219.

Myung, I.J., Ramamoorti, S. and Bailey, A.D., Jr. 1996. Maximum Entropy Aggregation of Expert Predictions. *Management Science*, 42 (10): 1420-1436.

SCHOLARLY/PROFESSIONAL BOOKS, MONOGRAPHS & REPORTS (AUTHOR/EDITOR)

Ramamoorti, S., Crabtree, H. and Stangel, C. 2022. EBSCO Briefing paper on “Blockchain and Accounting: Implications for Internal Control,” as part of *Pathways to Research Series*. September 26, 2022. Reviewer: Dr. G.W. Krull. Editor: Patti O. Davis. EBSCO Information Services, Ipswich, MA.

Burns, J.E., Steele, A., Cohen, E.E. and Ramamoorti, S. 2020. *Blockchain and Internal Control: The COSO Perspective*. Committee of Sponsoring Organizations of the Treadway Commission (COSO). COSO sponsoring organizations are AICPA, AAA, IIA, IMA and FEI.

Ramamoorti, S. and Gramling, A.A. 2017. *Professional Skepticism: Literature Review Outside of Accounting Literature and Conceptual Framework*. Project commissioned by the International Accounting Education Standards Board (IAESB) in conjunction with the University of Dayton-International Federation of Accountants (IFAC) Center, OH.

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 IIA Research Foundation (IIARF), FL. Translated into French, Spanish, and Japanese.

Abdolmohammadi, M.A., Ramamoorti, S. and Sarens, G. 2013. *Chief Audit Executive (CAE) Strategic Relationships: Building Rapport with the Executive Suite*. IIA Research Foundation, FL. **2014 Larry Sawyer/IIA Research Foundation prize.**

Ramamoorti, S., Morrison, D.E., Koletar, J.W. and Pope, K.R. 2013. *A.B.C.’s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection*. Hoboken, NJ: John Wiley & Sons. **Kennesaw State University Coles College Publication Prize for 2015.**

Ramamoorti, S., Cangemi, M.P. and Sinnett, W.R. 2011. *The Benefits of Continuous Monitoring*. Financial Executives Research Foundation, NJ.

Ramamoorti, S. and Sonnelitter, R. 2011 and 2010. *Sarbanes Oxley Section 404 for Small, Publicly Held Companies*. CCH/Wolters Kluwer, IL.

Ramamoorti, S., Dittenhofer, M. A., Ziegenfuss, D. E. and Evans, R. L. 2011. *Behavioral Dimensions of Internal Auditing: An Exploratory Survey of Internal Auditors*. IIA Research Foundation, FL.

Dittenhofer, M.A., Ramamoorti, S., Ziegenfuss, D. and Evans, R.L. 2010. *The Behavioral Dimensions of Internal Auditing: A Practical Guide to Professional Relationships in Internal Auditing*. IIA Research Foundation, FL.

Braiotta, L., Gazzaway, R.T., Colson, R.H. and Ramamoorti, S. 2010. *The Audit Committee Handbook*. 5th edition. John Wiley & Sons/Grant Thornton, NY.

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*. ISACA, IL.

Gazzaway, R.T., Burton, J., Gates, J.R., Newton, K., Ramamoorti, S., Wood, R. and Brietz, J. 2009. *Guidance on Monitoring Internal Control Systems: Vols 1-3*. Committee of Sponsoring Organizations of the Treadway Commission.

Bailey, A.D., Jr., Gramling, A.A., and Ramamoorti, S. (eds.) 2003. *Research Opportunities in Internal Auditing*. Institute of Internal Auditors Research Foundation, FL. Translated in 2004 into Japanese.

Ramamoorti, S. and Traver, R.O. 1998. *Using Neural Networks for Risk Assessment in Internal Auditing: A Feasibility Study*. Funded for \$35,000. University of Illinois and IIA Research Foundation, FL.

PEER-REVIEWED HIGH QUALITY JOURNAL ARTICLES (per UD Departmental Journal list; or rated "B" in the Australian Business Deans Council--ABDC rankings)

Campbell, C.A., Ramamoorti, S. and Calderon, T.G. 2023. Automation Bias and the "Goldilocks Effect" in Auditing Blockchain. *Journal of Emerging Technologies in Accounting*, 20(2): 1-25.

Chacko, J., DeLong, M.A., and Ramamoorti, S. 2023. Teaming Up to Stop Cybercrime. *Internal Auditor*, (Apr): 51-55.

Siriwardane, H., Matsumura, E.M., and Ramamoorti, S. 2021. Strategic Risk in the New Normal. *Strategic Finance*, 103 (6): 48-55.

Lee, J., Ramamoorti, S., and Zelazny, L. 2021. Whistleblowing Intentions for Internal Auditors: Why Psychological Safety is Critically Important. *The CPA Journal*, 91 (Aug/Sep): 46-51.

Grilliot, M.I., Siriwardane, H. and Ramamoorti, S. 2020. Sort and Screen for Sustainable Sourcing. *Strategic Finance*, 101 (10): 32-39.

Ramamoorti, S., Wanserski, J.H. and Stover, R. 2019. Velocity of Risk. *Internal Auditor*, 76 (Apr): 20-21.

Jermakowicz, E., Epstein, B.J. and Ramamoorti, S. 2018. CAM versus KAM: A Distinction Without a Difference? Making Judgments in Reporting Critical Audit Matters. *The CPA Journal*, 88 (2): 34-41.

Ramamoorti, S. and Stover, R. 2018. Risk Consumption: How Internal Audit Can Help with Risk Measurement and Management. *Internal Auditor*, 75 (2): 36-41.

Hermanson, D., Justice, S.E., Ramamoorti, S. and Riley, R.A. 2017. Unique Characteristics of Predator Frauds. *Journal of Forensic Accounting Research*, 2 (1): A31-A48.

Fabrizius, M.P. and Ramamoorti, S. 2017. Materiality Defined. *Internal Auditor*, 74 (5): 45-49.

Ramamoorti, S., Epstein, B.J., Dorrell, D.D. and Viswanathan, V. 2017. The Proof of Cash Should Be King Among Forensic Auditing Techniques. *Journal of Forensic and Investigative Accounting*, 9 (2): 827-835.

Ramamoorti, S., Baskin, D.L., Epstein, B.J., and Wanserski, J. 2017. Managing Risk at the Speed of Change: A New Risk Vocabulary and A Call to the Profession. *The CPA Journal*, 87 (6): 6-9.

Ramamoorti, S., Siegfried, A.N. and White, P. A. 2017. Auditing Organizational Governance. *Internal Auditor*, 74 (2): 57-61. **Thurston Outstanding Contribution Mention in 2018.**

Ramamoorti, S. and 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*, 86 (11): 6-10. **2017 Max Block Award for the best article in The CPA Journal.**

Epstein, B.J. and Ramamoorti, S. 2016. Today's Fraud Risk Models Lack Personality: Finding Abnormal Types Within the Executive Ranks. *The CPA Journal*, 86 (3): 14-18, 20, 21. **Cover feature.**

Hartman, V. and Ramamoorti, S. 2016. Public Corruption: Causes, Consequences, and Countermeasures. *Journal of Government Financial Management*, 65 (1): 42-47.

OTHER PEER-REVIEWED ARTICLES

Campbell, C., and Ramamoorti, S. 2024. "Design Thinking and Cybernetics: The Case for Generative AI in AIS Pedagogy," Calderon, T.G. (Ed.) *Advances in Accounting Education: Teaching and Curriculum Innovations*, Vol. 27, Emerald Publishing Limited, Bingley, pp. 101-123. ISSN: 1085-4622/doi:10.1108/S1085-462220230000027005

Campbell, C., Ramamoorti, S. and Schulzke, K. (2022). "Design Thinking Implications for Accounting Pedagogy in the Brave, New DeFi World", Calderon, T.G. (Ed.) *Advances in Accounting Education: Teaching and Curriculum Innovations*, Vol. 26, Emerald Publishing Limited, Bingley, pp. 233-253. <https://doi.org/10.1108/S1085-462220220000026013>

Siriwardane, H.P., Grilliot, M.I. & Ramamoorti, S. 2021. "Budgeting at MHL Company: More Heat than Light Shed at Performance Review Meetings." *IMA Educational Case Journal (IECJ)*, 14 (1): Art 1, Teaching Note, (Mar: 1-34).

Ramamoorti, S. and Chaitanya, D. K. 2020. Beyond COVID-19: Internal Audit at the Speed of Risk. *Internal Auditing*, Sep/Oct: 6-9.

Ramamoorti, S., Webber, S.J. & Khalil, M. 2020. Fraudsters are exploiting blockchains and digital currencies. *Fraud Magazine*, May/Jun: 50-56.

Ramamoorti, S. 2019. The Psychology of Fraud: Think Like a Crook. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Fall: 36-37.

Hartman, V.E. & Ramamoorti, S. 2019. Effective Fraud Interviewing: Follow Eight Time-Tested Steps. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Summer: 13-15.

Hartman, V.E. & Ramamoorti, S. 2019. Principles for Managing Fraud Risk. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Spring: 28-30.

Hartman, V.E. and Ramamoorti, S. 2018. Procurement Card Fraud. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Winter: pp. 28-30.

Ramamoorti, S., Siegfried, A.N., Hunt, S.L. and Sampat, A. 2018. Does Auditing Governance Mean Auditing Culture? *Internal Auditing*. Sep/Oct: 35-41.

Ramamoorti, S., Balakrishnan, U.R., and Balakrishnan, U.L. 2018. The Cancer of Fraud. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Fall: 46-48.

Ramamoorti, S., Zelazny, L., and Castellano, J.F. 2018. Psychological Safety and Internal Audit Effectiveness: An Agenda for Research. *Internal Auditing*, Mar/Apr: 25-31.

Hartman, V.E. and Ramamoorti. 2017. The Coming Fusion of Computer and Behavioral Forensics. Fraud column in *New Perspectives in Healthcare Risk Management, Control, and Governance*, Fall: 22-24.

Ramamoorti, S. and Wanserski, J.H. 2017. Goodwill Impairment Studies in the Oil & Gas Sector: Implications for Corporate Governance. *Oil, Gas & Energy Quarterly*, 65(4): 615-621.

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

Hartman, V.E. and 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*, 36 (1): 7-11.

Stephen W. Minder and S. Ramamoorti. 2017. The Coming Paradigm Shift to Big Data Information Analytics. *Internal Auditing*, 32 (2): 6-14.

WORK IN PROCESS

Gao, F., Krishnan, J., Ramamoorti, S and Tripathi, M.K. 2022. Accounting Firms' Corporate Social Responsibility (CSR) Activities: Determinants and Consequences. Submitted to *a leading journal*.

Justice, S.E., Ramamoorti, S., Showalter, D.S. and Krull, G.W. 2022. Bridging the Research Expectations Gap between Accounting Researchers and Practitioners to Foster Collaboration. Posted on SSRN.

Farnsel, C., Rajgopal, S. & Ramamoorti, S. 2022. A Perspective on Double Materiality in the ESG Context. Collecting data.

Davis, J.T., Campbell, C., Agarwal, A.A., & Ramamoorti, S. (2022). Analytics in Accounting Education: Maturing from Descriptive to Diagnostic to Predictive to Prescriptive (DDPP) Capability. Working paper.

TEXTBOOKS AND SUPPLEMENTS

Anderson, U.L., Head, M.J., Ramamoorti, S., Riddle, C., Salamasick, M., and Sobel, P.J. 2022. *Internal Auditing: Assurance and Advisory Services*. 5th edition. Lake Mary, FL: Internal Audit Foundation.

Anderson, U.L., Head, M.J., Ramamoorti, S., Riddle, C., Salamasick, M., and Sobel, P.J. 2017. *Internal Auditing: Assurance and Advisory Services*. 4th edition. Lake Mary, FL: IIA Research Foundation. Earlier editions translated into French, Spanish and Japanese, and used at 40+ universities globally.

INVITED COLUMNS: LETTERS, BOOK PREFACES, AND EDITORIALY REVIEWED COLUMNS (since 2017)

Rajgopal, S. and Ramamoorti, S. 2021. "Why the SEC needs to expand its focus from the U.S. to the entire world." *FORTUNE* Magazine. June 14, 2021.

Ramamoorti, S. 2019. Blog entry on "The Future of Auditing" consisting of an interview with American Accounting Association Public Interest Section blogmaster, Dr. Michael Kraten, Houston Baptist University.

Ramamoorti, S. 2019. "Fraud" (a 2000-word entry) in *The SAGE Encyclopedia of Criminal Psychology*. Editor-in-Chief, Dr. Robert D. Morgan. May 2019.

Ramamoorti, S. (with Marcello, S., Ray, T., Carmichael, D., Peterson, J., Collemi, S. and Nearon, B.) 2018. *The Future of Auditing: A Roundtable Discussion*. Transcript published in *The CPA Journal*, 39 (2):18-31.

Fabrizius, M.P. and Ramamoorti, S. 2017. A Relevant Materiality Concept. *Digital Insights*. Online publication of the Association of Healthcare Internal Auditors. Nov 2017.

CONFERENCES/MEETINGS/EVENTS

Presentations (2023, 2022 and 2021 only; prior year details available by request)

Coetzee, S. & Ramamoorti, S. 2023. Panel moderated by Bruce Vivian, Principal: Accountancy Education, International Federation of Accountants (IFAC) as part of IFAC's "Conversations with Experts" webinars. Topic: Artificial Intelligence and Accountancy Education. November 9, 2023.

Muthaura, P., Leung, K. and Ramamoorti, S. 2023. Panel moderated by Linda Biek, Director, IESBA on October 10, 2023. IFAC EdExchange Program for Global Ethics Day.

Ramamoorti, S. Behavioral Forensics. Opening session at the 2023 FEI/B4G/UDCC Conference on Fraud, Cyber and Governance, February 15-16, 2023.

Ramamoorti, S. & Sems, D. 2022. Cybersecurity and the Forensic Accountant. NACVA virtual Super Conference from December 14-16, 2022.

Bigelow, J., Morrison, D. E. & Ramamoorti, S. 2022. Beliefs, Behavior and Fraud in Valuation. NACVA virtual Super Conference from December 14-16, 2022.

Koletar, J.W., & Ramamoorti, S. (with S. Darby & R. Fair) 2022. Ethics panel session moderated by Jack Bigelow titled, "Mirror Mirror on the Wall: Who is the Most Complacent of Them All? NACVA virtual SuperConference from December 14-16, 2022.

Hicks, J., Ramamoorti, S. & Carucci, R. 2022. Ethics & Compliance Best Practices Virtual Panel: "Steering an Ethical Culture Through Rapid Change and The Great Resignation." Moderated by Dr. Rose Procter of the University System of Georgia. November 10, 2022.

Ramamoorti, S. & Quintero, J. 2022. A DEI Case Study for the Classroom. Presented in person at the AAA/IMA Conference on Teaching Cases at the University of Northern Kentucky from October 7-8, 2022.

Ramamoorti, S. 2022. Keynote address on "Accounting for Sustainability May Well Ensure the Sustainability of Accounting." 19th MODAV-ICA Conference, with the theme "Accounting on The Threshold of Planetary Boundaries" at Anadolu University—Eskisehir, Turkey from September 22-25, 2022.

Bigelow, J., Morrison, D. E. & Ramamoorti, S. 2022. Beliefs, Behavior and Fraud in Valuation. NACVA virtual SuperConference from August 17-19, 2022.

Ramamoorti, S., & Venkatachalam, N. 2022. ESG Dialogue: What Does it Mean for Private Companies? NACVA virtual SuperConference from August 17-19, 2022.

Koletar, J.W., & Ramamoorti, S. (with C. Hyder & M. McDonnell) 2022. Ethics panel session moderated by Jack Bigelow titled, "Mirror Mirror on the Wall: Who is the Most Complacent of Them All? NACVA virtual SuperConference from August 17-19, 2022.

Ramamoorti, S and Siriwardane, H. 2022. In-person presentation on "Rethinking Strategic Risk in the New Normal" at the IMA 2022 Finance and Accounting Conference, Austin, TX. June 13, 2022.

Ramamoorti, S. and Sobel, P.J. 2021. Webinar presentation at the AAA weARE Webinar on "Looking at Corporate Governance and Ethics Through the Prism of Information Integrity." November 19, 2021.

Ramamoorti, S. and Morrison, D.E. 2021. Psychological Materiality. Presented at the virtual 2021 Dayton Fraud Conference. October 22, 2021.

Bigelow, J. O., Baumrund, P., Koletar, J.W., Ramamoorti, S. and Stein, A. 2021. Ethics Panel on Fraud Cases, Insys and Theranos discussed at the Dayton Fraud Conference. October 20, 2021.

Ramamoorti, S. and Morrison, D.E. 2021. The Apex Predator at Theranos. Presented at the virtual 2021 Dayton Fraud Conference. October 20, 2021.

Calderon, T., Campbell, C., and Ramamoorti, S. 2021. Panel presentation at the virtual University of Waterloo (Canada) Symposium. October 15, 2021.

Ramamoorti, S. 2021. Ethics Symposium at the 2021 virtual AAA Annual Meeting (with T. Calderon, C. Campbell, and D. Jules). July 30, 2021.

Ramamoorti, S. and Cohen, E.E. 2021. Presentation to International Ethics Standards Board for Accountants (IESBA) on the Ethics implications of Blockchain. June 10, 2021.

Calderon, T., Campbell, C. and Ramamoorti, S. 2021. Northeast Ohio ISACA Chapter presentation on Blockchain. February 19, 2021.

KEYNOTE SPEAKER

- Keynote Speaker “We Know Smart Contracts are Smart, But Are They Ethical? Emerging Technologies, Emerging Ethical Risks” at the 2023 SuperConference of the National Association of Certified Valuators and Analysts (NACVA) in Snowbird, Utah, July 13, 2023. Encore Keynote Address at the 2023 NACVA SuperConference in Fort Lauderdale, FL, December 15, 2023.
- Keynote Speaker “Accounting for Sustainability May Well Ensure the Sustainability of Accounting” at the 19th MODAVICA Conference at Anadolu University—Eskisehir, Turkey, September 23, 2022.
- Plenary session speaker on “Critical Thinking and Professional Skepticism for Accountancy Majors” at the 2017 RMIT Educators’ Conference, “Accounting Education in a Global Context” in Singapore. October 10, 2017.
- Keynote speaker “The Psychology of Fraud” at the 2016 PCAOB’s Annual Division of Enforcement and Investigations Conference in Washington D.C. November 15, 2016.
- Plenary session speaker, Corporate Governance Forum of the Kuwait Capital Markets Authority, in Safat, Kuwait. March 20, 2016.
- Distinguished C-BERC speaker on the topic of “Governance, Ethics, and Accountability” at the University of Maryland at College Park. March 4, 2014.
- Co-keynote speaker, with Dr. Walter E. Massey, Chairman of the Board, Bank of America, at 2010 IIA International Conference in Atlanta, GA. June 7, 2010.
- Plenary Session, 2nd Canadian IIA Conference, in Quebec, Canada. September 8, 2009.
- Plenary Session, World Congress of Accounting Educators in Istanbul, Turkey. November 6, 2006.

SELECTED TALKS (NON-KEYNOTE) AT U.S. AND INTERNATIONAL CONFERENCES

- Presented at IMA 2022 Conference in Austin, TX and IMA 2019 Conference in San Diego, CA.
- Presented virtually at 2021 IIA-Madras Conference in Chennai, India.
- Presented at the University of New Mexico’s Mentoring Conference in Albuquerque, NM each October from 2014-2018.
- Conducted COSO Workshops at AAA Annual Meeting each August from 2013-2017.
- IIA International Conference in Johannesburg, South Africa. May 2009.
- First National Conference on Internal Auditing, in Doha, Qatar. Apr 2009.
- First Canadian IIA Conference, in Calgary, Canada. Oct 2008.
- IIA International Conference in Amsterdam, The Netherlands. Jul 2007.
- University of Illinois International Accounting Symposia with Kobe University, in Kobe, Japan (2005), at HEC-Paris, France (2006), and University of Hawaii at Manoa, HI (2007).
- 38th National Conference on Internal Auditing, IIA-Japan, in Tokyo, Japan. Sep 2004.
- 11th and 12th Annual Williamsburg Fraud Conference, Williamsburg, VA. Apr 2004 and Apr 2005.
- 55th Annual Accounting Conference, University of Tulsa, in Tulsa, OK. Apr 2001.

GRANTS AND CONTRACTS

COSO/Deloitte. “Blockchain and Internal Controls: The COSO Perspective.” Burns, J.E., Steele, A., Cohen, E.E., and Ramamoorti, S. Sponsorship Amount: \$25,000 from Deloitte. Published on August 4, 2020 by COSO. *Covered in The Wall Street Journal four times: Dec 2019, Aug 2020, Dec 2020, and Jan 2021.*

International Federation of Accountants (IFAC) arranged through the University of Dayton IFAC Center. "Professional Skepticism." Ramamoorti, S. and Gramling, A.A. Grant Amount: \$5,500. May-Nov 2017.

IIA Research Foundation. "Enhancing the CAE's Effectiveness in Working with the C-suite." Abdolmohammadi, M., Ramamoorti, S. and Sarens, G. Grant Amount: \$54,000. Jul 2011-Oct 2012.
Sawyer/IIA Research Foundation Award. 2014.

Infogix, Inc. and Financial Executives Research Foundation. "The Benefits of Continuous Monitoring." Funding Amount: \$50,000 from Infogix, Inc. Sep 2010-Jul 2011.

PROFESSIONAL SERVICE AND/OR ADMINISTRATION & LEADERSHIP

SERVICE - UNIVERSITY OF DAYTON

School of Business Administration (SBA)

Member, Strategic Diversity, Equity and Inclusion (DEI) Team, UD SBA. 2021-2022.

Member, Undergraduate Curriculum Committee (UCC), UD SBA. 2018-2022. Review and approve new and updated courses in the SBA undergraduate curriculum.

Member, Catholic Marianist Identity Committee (CMIC), 2018-2022. Promote the University of Dayton's Catholic and Marianist mission and help organize the Annual Glennon Symposium.

Organizer, Dayton Fraud, Cyber and Ethics Conference (DFC), 2019, 2020 and 2021. The inaugural DFC 2019 had the UD Center for Cyber Security and Data Intelligence (UDCC) as a co-sponsor and was held on the UD campus with Ohio Attorney General, the Hon. David Yost as the Keynote Speaker. DFC 2020 was a virtual Conference with City of Dayton Mayor, Nan Whaley as the Keynote Speaker. DFC 2021 was also a virtual Conference with Bradley J. Preber, Grant Thornton CEO, as the Keynote Speaker.

Organizer, FEI/B4G/UDCC Conference on Fraud, Cyber & Governance offered virtually from February 15-16, 2023. Speakers will include two former CEOs: Harry Kramer (Baxter International), Brad Preber (Grant Thornton LLP).

Department of Accounting

Member, MPAcc Committee. 2020-present. Serve with faculty members Dr. Chris Calvin, Dr. Matt Holt, and Dr. Curtis Farnsel and Prof. Courtney Stangel (Chair), to make decisions, including candidate admissions, relevant to the MPAcc program.

Chair, Internal Audit Task Force. 2020-present. Providing accounting majors with exposure to internal audit concepts about governance, risk, and control as well as business process knowledge, including relevant framework, models, and tools. Members: Dr. Chris Calvin and Dr. Matt Holt.

Member, Assurance of Learning (AOL), Technology in the Accounting Curriculum, and Recruiting Committees. 2018-present.

PROFESSIONAL SERVICE – EXTERNAL

Editorial Boards

The CPA Journal, Jun 2017-present.

Journal of Forensic Accounting Research. 2014-present. Appointed Associate Editor in Fall 2019 focusing on behavioral forensics. Published by the American Accounting Association Forensic Accounting Section.

Journal of Forensic and Investigative Accounting. 2008-present. Published by the National Association of Certified Valuators and Analysts (NACVA).

EDPACS online newsletter. 2007-present.

Journal of Information Systems. 2006-present.

New Perspectives in Healthcare Risk Management, Control and Governance. 2004-2019. Professional journal of the Association of Healthcare Internal Auditors (AHIA). Co-editor of Fraud Column.

Accounting Horizons. 2006-2012. American Accounting Association (AAA) journal.

Other Manuscript or Proposal Reviewing Activities

Ad hoc reviewer for *Accounting Horizons*, *Journal of Business Ethics*, *PLOS*, *Accounting Historians Journal*, *Journal of Accounting Education*, Canadian Social Sciences and Humanities Research Council.

OTHER SERVICE TO PROFESSION

Advisor to the Litigation Forensics Board (LFB), National Association of Certified Valuators and Analysts (NACVA). 2021-2024.

Elected Member, National Board of Directors, Financial Executives International (FEI). 2021-2023.

Chair, Board of Trustees, Financial Education & Research Foundation (FERF). 2022-2023.

AAA Section Executive Committee Member, President-Elect for 2024-2025. Vice-President (Academic), 2023-2024. Treasurer, AAA Forensic Accounting Section. 2020-2022. Earlier, member of the Nominating Committee, 2017-2019. Named by the Section President as the Liaison to professional firms, organizations, and practitioners in Fall 2019.

Board Member and Academic Advisor, 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, Higher Education Committee, Association of Certified Fraud Examiners. 2018-2020. Also served an earlier term from 2012-2016. Responsible for coordinating academic efforts in teaching fraud and forensic accounting.

Member, Board of Trustees, Financial Executives Research Foundation, Morristown, NJ. 2016-2019.

Member, Litigation Forensics Board (LFB), NACVA. 2016-2019.

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.

Member, Standing Advisory Group, Public Company Accounting Oversight Board (PCAOB), 2014-2016.

Chair, Committee on Governance, Risk & Compliance (CGRC), 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.

Chair, 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.

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.

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 (representing Grant Thornton), Vanderbilt University (on their MAcc Advisory Board), Santa Clara University (CEPI Advisory Board) and Suffolk University (representing Grant Thornton).

Appendix 1: 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), and CRMA (2012)**

Domain: Forensic Accounting & Fraud Examination

- Association of Certified Fraud Examiners—**CFE (1995)**
- 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**, from the M&A Academy co-directed by J. Larry Stevens and Dr. Michael Salvador 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.

Appendix 2: MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS [Year joined]

American Accounting Association (AAA), Sarasota, FL [1988-].

American Institute of Certified Public Accountants (AICPA), New York, NY [1989-].

American Psychological Association (APA), Washington, D.C. [2023-]

Ascend (previously National Asian American Society of Accountants), NY [2006, life member].

Association of Certified Fraud Examiners (ACFE), Austin, TX [1995-].

Association of Government Accountants (AGA), Alexandria, VA [1995-].

Association of Healthcare Internal Auditors (AHIA), Wheat Ridge, CO [2015-].

Financial Executives International (FEI), Morristown, NJ [2010-].

Forensic CPA Society (FCPA), Spokane, WA [2003-]

Georgia Society of CPAs (GSCPA), Atlanta, GA [2011-2017].

Ohio Society of CPAs, Columbus, OH [1989-2010 2017-].

Information Systems Audit and Control Association (ISACA), Rolling Meadows, IL [2011-].

International Association of Accounting Education and Research (IAAER) [2017-].

International Association of Privacy Professionals (IAPP), Portsmouth, NH [2023-].

National Association of Corporate Directors (NACD), Washington, D.C. [2005-].

National Association of Certified Valuators & Analysts, Salt Lake City, UT, [2009-].

The Institute of Chartered Accountants of India (ICAI), New Delhi, India [1986-].

The Institute of Internal Auditors (IIA), Altamonte Springs, FL [1987-].

The Institute of Management Accountants, Montvale, NJ [2018-].

The Institute for Truth in Accounting (IFTA), Chicago, IL [2003-2008, 2011-].

Society for Corporate Compliance and Ethics, Minneapolis, MN [2007-2009].

Appendix 3: OTHER NOTABLE SERVICE APPOINTMENTS (prior to 2010)

Professional Service

Chicago IIA Chapter Board of Governors. 2005-2010.

Chairman, Academy for Government Accountability. 2005-2008. Included the Hon. Charles Bowsher, former U.S. Comptroller General; Dr. Shyam Sunder, professor of accounting and economics, and ex-AAA President, Yale University; Dr. Michael Granof, professor of accounting, University of Texas at Austin, 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.

Member of the Board of Trustees, IIA Research Foundation. 2002-2008.

Board member, Information Integrity Coalition, Naperville, IL-based non-profit. 2004-2011.

Board member, Institute for Business & Professional Ethics, DePaul University. 2006-2010.

Board member, Institute for Fraud Prevention, West Virginia University. 2006-2009.

Board member, Certified Equity Professional Institute, Santa Clara University. 2006-09.

Community Service

Board Member and Audit Committee Chair, Ascend, New York, NY. 2006-2017.

Board member, Delta Institute, Chicago-based environmental non-profit. 2004-2009.

President, Ascend-Midwest Chapter. 2008-2010.