

# Eric M. Negangard, CPA (IN), CFE

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University of Virginia  
McIntire School of Commerce  
Rouss & Robertson Halls, East Lawn  
P.O. Box 400173  
Charlottesville, VA 22904-4173

Cell: 812.320.0215  
Office: 434.924.7002  
Fax: 434.924.7074  
Email: [ericnegs@virginia.edu](mailto:ericnegs@virginia.edu)

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## **CURRENT POSITION**

**University of Virginia, McIntire School of Commerce**  
Assistant Professor of Commerce

Charlottesville, VA  
August 2014 – Present

## **EDUCATION**

**Virginia Tech, Pamplin College of Business**  
Ph.D. in Accounting and Information Systems

Blacksburg, VA  
May 2014

Master of Accounting and Information Systems (MACIS)

December 2011

**Indiana University, Kelley School of Business**

Bachelor of Science  
(Majors: Accounting, Finance, and International Business)

Bloomington, IN  
1998 – 2002

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## **RESEARCH AND TEACHING INTERESTS**

**Research:** The prevention and detection of accounting fraud and misconduct, auditors' use of technology

**Teaching:** Accounting analytics and fraud, forensic accounting, auditing, and accounting information systems

## **PRODUCTIVITY**

### **Select Publications:**

Jenkins, G., Negangard, E., and M. Oler. 2018. "Getting Comfortable on Audits – Understanding Firms' Usage of Forensic Specialists." *Contemporary Accounting Research* Vol. 35, No. 4: 1766-1797.

Belanger, F., S. Collignon, K. Enget, and E. Negangard. 2017. "Determinants of Early Conformance with Information Security Policies." *Information & Management* 54 (7), pp. 887-901.

Asare, S. K., B. C. Fitzgerald, L. Graham, J. R. Joe, E. M. Negangard, and C. J. Wolfe. 2013. "Auditors' internal control over financial reporting decisions: Analysis, synthesis, and research directions." *Auditing: A Journal of Practice and Theory* 32 No. Supplement 1, pp. 131-166.

Holderness, K., Negangard, E., and J. Sultan. 2018. “Is Asset Misappropriation More Prevalent During Economic Recessions or Expansions? An Empirical Examination of Pressure and Opportunity.” *Journal of Forensic and Investigative Accounting* 10 (1), pp. 14-37.

Ozlanski, M., Negangard, E. and R. Fay. 2020. Kabbage: A Fresh Approach to Understanding Fundamental Auditing Concepts and the Potential Effects of Disruptive Technology. *Issues in Accounting Education* 35(2), pp. 26-38.

Negangard, E. and R. Fay. 2019. Electronic Discovery (eDiscovery): Performing the Early Stages of the Enron Investigation. *Issues in Accounting Education* 35(1), pp. 43-58.

Fay, R. and E. Negangard. 2017. “Manual Journal Entry Testing: Data Analytics and the Risk of Fraud.” *Journal of Accounting Education* 38 (2017): 37-49.

### **Working Papers:**

Jenkins, J.G., Negangard, E. and M. Sheldon. “Using Blockchain, NFTs, and Smart Contracts to Track and Report Greenhouse Gas Emissions” (currently revising for a second-round submission at *The Accounting Review*)

Backof, A., Negangard, E., and N. Wright. “Advanced Data Analytics and Auditor Liability: Norm Changes in the Context of Team- versus Firm-developed Analytics” (preparing for submission to a top accounting journal)

Filosa, J., Martin, R., and E. Negangard. “Waiting or Innovating? Understanding the Challenges Auditors Face as They Navigate Digital Transformation” (preparing for submission at *The Accounting Review*)

Negangard, E. M., Roberts, A., and J. Winchel. “Is Fraud Normal? The Impact of Informal Norms on Asset Diversion at Nonprofit Organizations by Rank-and-File Employees” (preparing for submission at a top accounting journal)

### **Work-in-Progress:**

Jenkins, J.G., Negangard, E.M., and J.D. Stanley. “Best Practices for Identifying, Assessing, and Responding to Fraud Risk”

Lauck, J. R., Negangard, E., and J. Rakestraw. “Curbing Aggressive Financial Reporting – The Combined Effects of Moral Identity, Greenwashing, and Ego Depletion”

Backof, A., Negangard, E., and J. Winchel. “CSR Restatements and the Contagion Effect”

Negangard, E., Roberts, A., and J. Winchel. “The Persuasiveness of Similar Others”

## **PROFESSIONAL EXPERIENCE AND LICENSURE**

### **Virginia Society of CPAs (VSCPA)**

Board of Directors, Educational Exchange, and Speaker

2009-present

### **KPMG LLP – Chicago, IL and Indianapolis, IN**

Staff, Senior Associate, and Manager – Forensic Services

2002-2009

**Certified Public Accountant (CPA)** – State of Indiana  
**Certified Fraud Examiner (CFE)**  
**Certified in Financial Forensics (CFF)** – AICPA

Since 2005  
Since 2004  
2005-2010

## **TEACHING EXPERIENCE**

### **University of Virginia, McIntire School of Commerce**

Courses Taught: Accounting Analytics and Fraud, Forensic Accounting, Auditing

### **Virginia Tech, Pamplin College of Business**

Courses Taught: Forensic Accounting, Principles of Accounting, Accounting Systems and Controls, Personal Computers in Business, and Introduction to Business Information Systems

### **KPMG National Instructor Program**

Courses and Employee Training Taught: Forensic in the Audit and Data Analytics

### **Becker CPA Exam Review**

Courses Taught: Auditing and Attestation; Business, Environment, and Concepts; Financial Accounting and Reporting; and Regulation

### **Indiana University (Bloomington)**

Delivered Guest Lectures in their Forensic and Investigative Accounting Course while employed with KPMG Forensic

### **Central Michigan University**

Delivered Guest Lectures in their Forensic Accounting Course while employed with KPMG Forensic

### **University of Missouri (Columbia)**

Delivered Guest Lectures in their Forensic Accounting Course while employed with KPMG Forensic

## **SELECT REFEREED CONFERENCE PROCEEDINGS**

Negangard, E. M., Roberts, A., and J. Winchel, Is Fraud Normal? The impact of Informal Norms on Asset Diversion at Nonprofit Organizations by Rank-and-File Employees, AAA Forensic Accounting Research Conference, Salt Lake City, UT, March 2023. (Presenter)

Filosa, J., Martin, R., and Negangard, Understanding What Keeps Auditors from Embracing Innovation and Technology and Proposing a Path Towards Transformative Change, Kansas Auditing Symposium, Lawrence, KS, May 2022. (Presenter)

Filosa, J., Martin, R., and Negangard, Understanding What Keeps Auditors from Embracing Innovation and Technology and Proposing a Path Towards Transformative Change, American Accounting Association Auditing Midyear Meeting, Las Vegas, NV, January 2022. (Coauthor presented)

Lauck, J., Negangard, E., and Rakestraw, J., Aggressive Financial Reporting – The Combined Effect of Ego Depletion, Moral Identity, and Moral Priming, 2016 AAA ABO Conference, Albuquerque, NM. (Presenter) and 2017 AAA Annual Meeting, San Diego, CA. (Presenter)

Negangard, E. Performing Electronic Document Review and Analysis, American Accounting Association Forensic Sectional Meeting, Charlotte, NC, March 2016. (Presenter)

Holderness, K., Negangard, E., and J. Sultan. Recession or Expansion, Pressure or Opportunity? What is the Biggest Determinate of Asset Misappropriation? American Accounting Association Annual Meeting, Chicago, IL, August 2015. (Discussant)

Negangard, E. Performing Electronic Document Review and Analysis, American Accounting Association Annual Meeting, Chicago, IL, August 2015. (Presenter)

Jenkins, G., Negangard, E., and Oler, M., Understanding Firms' Usage of Forensic Specialists in the Financial Statement Audit, American Accounting Association Annual Meeting, Chicago, IL, August 2015 and American Accounting Association Audit Midyear Meeting, San Antonio, TX, January 2014. (Presenter)

Jenkins, G., Negangard, E., and Oler, M., Contemporary Use of Forensic Specialists in the Audit Process: Evidence from the Field, American Accounting Association Auditing Midyear Meeting, San Antonio, TX, January 2014. (Presenter)

Bélanger, F., Collignon, S., Enget, K., and Negangard, E., User Resistance to Mandatory Security Implementation, IFIP WG8.11/11.13 Dewald Roode Workshop on Information Security, Blacksburg, VA, September 2011. (Presenter)

## **WORKSHOPS AND PRESENTATIONS**

AAA – Forensic Accounting Research Conference (Presenter – 2016 Charlotte, NC and 2023, Salt Lake City, UT)

2023 Conference on Qualitative Research in Accounting (Organizer – 2019, Organizer and Presenter – 2023)

CAAA Conference – Qualitative Methods Symposium – Virtual Presenter (June 2022)

EIASM Qualitative Accounting Research Forum – Virtual Presenter (October 2021)

Qualitative Research and Critical Accounting Conference – Bogota, Columbia (Discussant 2019)

AAA – Annual Meeting (Presenter – 2017 San Diego, CA, Presenter and Discussant – 2015 Chicago, IL, Presenter – 2014 Atlanta, GA)

Virginia Tech – Pamplin College of Business John Robinson Research Series (Presenter – 2017 Blacksburg, VA)

AAA – Accounting, Behavior and Organizations Conference (Presenter – 2016 Albuquerque, NM)

Association of Fraud Examiners Conference (Presenter and Panelist – 2016 Las Vegas, NV)

Virginia Society of CPAs – Speaker at the 2020 Educators Exchange and the 2016 Accounting and Auditing Conferences (Falls Church, Roanoke, and Virginia Beach locations)

AAA – Auditing Section Conference (Presenter – 2014 San Antonio, TX)

University of Virginia Darden School of Business – Virginia Accounting Research Conference (Presenter – 2014 Charlottesville, VA)

Public Company Accounting Oversight Board (PCAOB) Panel Discussions on Audit Firm Independence and Rotation – Washington, D.C. (Attendee – 2012)

Dewald Roode Information Security Workshop in conjunction with the International Federation for Information Processing (IFIP) (Presenter – 2011)

Pamplin College of Business ACIS Advisory Board (Presenter – 2011, 2012, and 2013)

Indiana CPA Society, Fraud Conference (Speaker – 2007 and 2008)

Big Four Public Accounting Panel Discussions – Indiana University (Presenter – 2004 and 2005)

### **CONFERENCES ATTENDED**

AAA – Deloitte / J. Michael Cook Doctoral Consortium (Tahoe City, California 2012)

AAA – New Faculty Consortium (Leesburg, VA 2015)

AAA – Annual Meeting (2011 Denver, CO, 2012 Washington D.C., 2013 Anaheim, CA, 2014 Atlanta, GA, 2015 Chicago, IL, 2017 San Diego, CA, 2018 Washington D.C., 2020 virtual, 2022 virtual, 2023 Denver, CO)

AAA – Auditing Section Midyear Meeting (2012 Savannah, GA, and 2013 New Orleans, LA, 2014 San Antonio, TX, 2015 Miami, FL, 2016 Scottsdale, AZ, 2017 Orlando, FL, 2018 Portland, OR, 2021 virtual, 2022 Las Vegas, NV, 2023 Austin, TX)

AAA – Accounting Behavior and Organizations (ABO) Research Conference and Doctoral Consortium (2011 Kansas City, KS, 2012 Atlanta, GA, 2016 Albuquerque, NW, 2017 Pittsburgh, PA, 2019 Providence, RI, 2020 virtual)

AAA – Forensic Accounting Research Conference (2016 Charlotte, NC, 2023 Salt Lake City, UT)

Associations of Certified Fraud Examiners (ACFE) Global Fraud Conference (2016 Las Vegas, NV)

Canadian Academic Accounting Association Conference (2022 virtual)

Conference on Qualitative Research in Accounting – (2019 and 2023, Charlottesville, VA)

Contemporary Accounting Research Conference (2021 virtual)

EY Colloquium on Innovation and Technology (2015 Dallas, TX, 2017 San Jose, CA, 2018 Atlanta, GA, 2019 Seattle, WA, 2020 virtual, 2021 virtual)

Kansas Auditing Symposium (2022 Lawrence, KS)

PwC Accounting and Tax Symposium (2020-2022 virtual, 2023, Denver, CO)

Public Company Accounting Oversight Board (PCAOB) Academic Conference (Washington, D.C. 2012-2019, virtual 2020-2022)

Qualitative Research and Critical Accounting Conference (Bogota, Columbia 2019)

University of Virginia Conference on Qualitative Research in Accounting (Charlottesville, VA, conference co-organizer 2019 and 2023)

Virginia Accounting and Auditing Conference (Roanoke, VA 2010, 2012, 2014, and 2016)

Virginia Accounting and Auditing Conference (Virginia Beach, VA 2013 and 2016)

Virginia Accounting and Auditing Conference (Falls Church, VA 2016)

Virginia Accounting Research Conference (Charlottesville, VA 2011-2019, 2022)

Virginia Tech Accounting Research Conference (Blacksburg, VA 2022)

### **SERVICE ACTIVITIES**

AAA Auditing Section Innovation and Auditing Awards Committee Chair (2021-2022)

AAA Auditing Section Communication Committee (2016-2018)

University of Virginia Qualitative Research in Accounting Conference (co-organizer 2019 and upcoming 2023)

Virginia Society of CPAs – Board of Directors (2023-2024)

Virginia Society of CPAs – Educators’ Exchange Committee Member (2019-2022)

Virginia Society of CPAs – Speaker at the 2016 Virginia Accounting and Auditing Conferences

Virginia Society of CPAs – Speaker on Big Data for the Charlottesville local chapter (2016)

Virginia Society of CPAs – Speaker on Incorporating Data Analytics in Accounting Curriculum (2020-2022)

Ad Hoc Reviewer for *The Accounting Review* (2023)

Ad Hoc Reviewer for *Contemporary Accounting Research* (2018-2022)

Ad Hoc Reviewer for *Auditing: A Journal of Practice and Theory* (2014-2023)

Ad Hoc Reviewer for *Critical Perspectives in Accounting* (2019-2022)

Ad Hoc Reviewer for *Journal of Business Ethics* (2019-2022)

Ad Hoc Reviewer for *Journal of Forensic Accounting Research* (2017-2018)

Ad Hoc Reviewer for *Journal of Forensic and Investigative Accounting* (2016-2018)

Ad Hoc Reviewer for *Current Issues in Auditing* (2015 and 2017)

Ad Hoc Reviewer for *International Journal of Accounting Information Systems* (2017-2018)

Reviewer for the American Accounting Association Annual Meeting (2013-2019)

Reviewer for the American Accounting Association Auditing Section Midyear Meeting (2013-2022)

Reviewer for the American Accounting Association Accounting Behavior and Organizations Meeting (2016-2019)

Reviewer for the American Accounting Association Forensic Section Midyear Meeting (2014-2017, 2023)

Reviewer for the International Conference on Information Systems (2010-2013 and 2017)

Pamplin College of Business Research Committee – Student Representative (2011 and 2012)

Virginia Society of CPAs and Virginia Tech Conference Committee – Student Advisor to the Conference Development Committee (2010 and 2011)

Board Member – Special Olympics of Indiana (2007-2009)

### **HONORS AND AWARDS**

Best Paper Award – 2023 AAA Forensic Section Research Conference (2023)

University of Virginia McIntire School of Commerce Summer Research Grant (2015-2022)

Virginia Tech Favorite Faculty Award (2014)

John E. Peterson, Jr. and Mary Jane C. Peterson Scholarships (2010-2014)

Pamplin College of Business Outstanding Doctoral Student Award (2013)

Pamplin College of Business Graduate Student Research Award (2013)

Johnny R. Johnson Memorial Scholarship (2013)

Pamplin College of Business Graduate Student Teaching Award (2012)

Virginia Society of CPAs Ph.D. Scholarship (2012)

PWC INQUIRES Grant (2011)

Virginia Tech Institute for Society, Culture, and Environment (ISCE) – Research Grant (2010)

Virginia Society of CPAs Graduate Scholarship (2010)

Association of Fraud Examiners Ritchie Jennings Memorial Scholarship (2010)

### **AFFILIATIONS**

Virginia Society of CPAs (VSCPA) – Member of the Board of Directors

American Accounting Association (AAA)

American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners (ACFE)

Institute for Internal Auditors (IIA)