

# Scott Fleming PhD, CPA, CMA

Associate Professor and Department Chair of Accounting,  
John Chambers College of Business and Economics  
West Virginia University

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## Education

PhD, Virginia Polytechnic Institute and State University, Accounting, 2005.  
MBA, West Virginia University, 1996.  
BSBA, West Virginia University, Accounting, 1988.

## Professional Positions

### Academic - Post-Secondary

- Associate Professor and Chair, Department of Accounting, John Chambers College of Business and Economics, WVU. (July 2024 – present).
- Dean, College of Business, Humanities, & Social Sciences, WVU Tech (April 2022 – June 2024); Interim Dean (September 2021 – April 2022).
- Senior Director of Executive Education, John Chambers College of Business & Economics, WVU. (August 2017 – August 2021).
- Interim Director of the Institute for Fraud Prevention (anti-fraud national professional/academic think tank housed out of WVU; January 2017 – May 2018).
- Associate Professor and Chair, Department of Accounting, West Virginia University. (September 2012 - April 30, 2015).
- Associate Professor, Department of Accounting, West Virginia University (September 2012 - Present).
- Assistant Professor of Accounting, West Virginia University (August 2006 - August 2012).
- Visiting Professor of Accounting, West Virginia University (January 2005 - May 2006).
- Doctoral Student, Instructor, Research Assistantship, Virginia Polytechnic Institute and State University (August 2001 - December 2004).
- Assistant Professor of Business, West Virginia Wesleyan College (August 2000 - May 2001).
- Guest Lecturer, West Virginia Wesleyan College (September 1999 - August 2000).
- Assistant Professor, Salem-Teikyo University (September 1998 - August 2000).
- Adjunct Instructor, Marietta College (January 1996 - May 1996).

### Professional

- General Electric
  - Corporate Audit Staff (1996 - 1998).
  - Accounting Manager/Controller, Polymerland, (GE Plastics) (1994 - 1996).
- Province, Webb, and Associations, CPAs – Staff Accountant (1994).
- Simonton Windows – Treasurer & CFO; SBR Parent ; Internal Auditor, Assistant Controller - SBR
- Kaiser Aluminum/Ravenswood Aluminum – Cost and Financial Accountant (1988 - 1991).

## Licensures and Certifications

- Certified Managerial Accountant (CMA), Institute of Managerial Accountants. (1994 - Present).
- Certified Public Accountant (CPA), WV Society of Certified Public Accountants. (1992 - Present).

## Research

## Research Interests

Behavioral: Financial Fraud, Forensics, Ethics, Auditing, Managerial, Governance.

## Publications

### Refereed Journal Articles

- Cooper, L., DiGabriele, J., Fleming, S., Riley, R., Sorensen, T. (in press). Fraud Losses: An Examination of Gender, Opportunity, and Social Identity. *Journal of Forensic Accounting Research*.
- Eutsler, J., Fleming, A. S., Holderness, K., Jones, M. (in press). Increasing Client Fraud Risk Disclosure with Minimization Techniques. *Accounting Horizons*.
- Kerler, W.A., Fleming, A.S., Allport, C.D. (2021). The Effect of Whistleblower Source and Tip Frame on Internal Auditors' Judgments and Actions. *Journal of Forensic Accounting Research*, 6(1), 149-175.
- Geng, X., Fleming, S. (2021). Should I Blow the Whistle on my Boss? An Investigation of the Effects of Emotional Intelligence and Consequence Framing on the Subordinates' Whistleblowing Intentions. *Journal of Forensic Accounting Research*, 6(1), 291-312.
- Geng, X., Fleming, S. (2019). Incorporating Emotional Intelligence as a Risk Factor for Auditors and Anti-Fraud Professionals. *Tennessee CPA Journal*, 64(4), 20-23.  
[https://mydigitalpublication.com/publication/?i=600914#{%22issue\\_id%22:600914,%22page%22:0}](https://mydigitalpublication.com/publication/?i=600914#{%22issue_id%22:600914,%22page%22:0})
- Fleming, S., Marks, J. T., Riley, R. (2019). "Meta-model of fraud": Two combined triangles for better fraud case comprehension. *Fraud Magazine*, 33(4), 24-31.
- Fleming, S., Hermanson, D., Kranacher, M.-J., Riley, R. (2016). Financial Reporting Fraud: Public and Private Companies. *Journal of Forensic Accounting Research*, 1(1), 1-15.
- Kerler, W., Allport, C., Fleming, S. (2015). Impact of extreme decisions and extreme probabilities on attribute framing effects. *Journal of Applied Management Accounting Research*, 13(1), 63-80.
- Kerler, W. A., Fleming, S., Allport, C. D. (2014). How framed information and justification impact capital budgeting decisions. *Advances in Management Accounting*, 23, 183-210.
- Houck, M., Speaker, P., Fleming, S., Riley, R. (2012). The Balanced Scorecard: Sustainable Performance Assessment for Forensic Laboratories. *Science and Justice*, 52(4), 209-216.  
<http://www.sciencedirect.com/science/article/pii/S1355030612000718>
- Kerler III, W. A., Allport, C. D., Fleming, S. (2012). Impact of framed information and project importance on capital budgeting decisions. *Advances in Management Accounting*, 21, 1-24.
- Dorminey, J., Fleming, S., Kranacher, M.-J., Riley, R. (2012). Financial Fraud: A New Perspective on an Old Problem. *The CPA Journal*, 82(6), 5.
- Dorminey, J., Fleming, S., Kranacher, M.-J., Riley, R. (2012). The Evolution of Fraud Theory. *Issues in Accounting Education*, 27(2), 555-579.
- Fleming, S., Schaupp, C. (2012). Factor Analysis of Executive Compensation Determinants: Survey Evidence from Executives and Non-Executive Investors. *Corporate Governance: A Journal of Best Practices*, 12(4), 3-14.

*The International Journal of Business in Society*, 12(1), 16-41.

Dorminey, J., Fleming, S., Kranacher, M.-J., Riley, R. (2011). Beyond the Fraud Triangle. *Fraud Magazine*, 80(7), 18-25, 51.

Speaker, P., Fleming, S. (2010). Benchmarking and Budgeting Techniques for Improved Forensic Laboratory Management. *Forensic Science Policy & Management: An International Journal*, 1(4), 199-208. <http://www.tandfonline.com/doi/abs/10.1080/19409044.2010.491894>

Dorminey, J., Fleming, S., Kranacher, M.-J., Riley, R. (2010). Beyond the Fraud Triangle. *The CPA Journal*, 80(7), 16-23.

Speaker, P., Fleming, S. (2009). Monitoring Financial Performance: An Approach for Forensic Crime Labs. *The CPA Journal*, 79(8), 60-65.  
<http://search.proquest.com/docview/212281997?pq-origsite=gscholar>

Fleming, S. (2009). "Group Decision-Making and Leadership: An Experimental Examination in an Executive Compensation Scenario". *Advances in Management Accounting*, 17, 113-150.

Riley, R., Fleming, S., Pearson, T. (2008). West Virginia University: Forensic Accounting and Fraud Investigation (FAFI). *Issues in Accounting Education*, 23(4), 573-580.

Riley, R., Silver, S., Fleming, S. (2008). "Collusive Fraud: The Audit Committee's Oversight Role". *The CPA Journal*, 78(10), 46-48.

Fleming, S., Barkhi, R. (2007). "An Experiment of Group Association, Firm Performance, and Decision Dissemination Influences on Compensation". *Advances in Management Accounting*, 16, 287-309.

## Journal Articles

Fleming, S. (2014). Debt Covenants and the Internal Auditor: Fraudulent Manipulation Within a Growth Company. *Internal Auditor*, 71(1), 29-31. [www.internalauditoronline.org](http://www.internalauditoronline.org)

Fleming, S. (2011). Ratio Analysis Uncovers Fraud. *Internal Auditor*, 68(1), 67-69.  
<http://www.theiia.org/intauditor/>

Fleming, S., Neidermeyer, P. (2009). Student Technology Use: A Survey for Educators and Employers. *New Accountant* (735), 29. <http://newaccountantusa.com/>

## Book Chapters

Fleming, S. (2021). Developing a Data Analytical Mindset Through Practice for Novice Auditing Students. *Handbook of Big Data and Analytics in Accounting and Auditing, subsection: Big Data Analytics, AI, ML for Environmental, Social and Governance (ESG) Control, Performance and Risk Management*. London / Berlin: Springer.  
<https://www.springer.com/gp/springer-handbooks>

Santucci, J. M., Cervone, D. P., Morris, B., Neidermeyer, P., Fleming, S. (2010). In T. Tuten (Ed.), *Accounting in the Clouds: How Web 2.0, Cloud Computing, and SaaS are impacting the Accounting Profession* (vol. 1). Greenwich. CT: Greenwood Publishing.

## Academic and Professional Presentations Given

- Fleming, S. (Author & Presenter), WV Association of School Business Officials (ASBO) Conference, Ethics Presentation. Stonewall Jackson Resort. (October 5, 2023).
- Fleming, S. (Panelist), AFCEA TechNet Conference, "NATO International Live-Fire Cyber Event: Locked Shields 2023," DISA, Baltimore. (May 2, 2023).
- Fleming, S. (Author & Presenter), WVSCPA Kick Off Classic, "WVSCPA Kick-Off Classic, Ethics; Discreditable Acts, Corporate Social Responsibility, Diversity, Occupational Fraud, and Research," West Virginia Society of CPAs, Charleston, WV (on-line). (September 17, 2021).
- Fleming, S. (Author & Presenter), Wisconsin Annual Association of Certified Fraud Examiners Meeting, "Human Behavior and Potential Impact on Judgment and Ethics," Wisconsin ACFE Chapter, Madison, WI (on-line). (December 7, 2020).
- Fleming, S. (Author, Presenter, & Keynote Speaker), Wisconsin Association of Certified Fraud Examiners Annual Meeting, "The Fraud Meta-Model," Wisconsin ACFE Chapter, Madison, WI (on-line). (December 7, 2020).
- Fleming, S. (Author & Presenter), WVSCPA Kick Off Classic, "WVSCPA Kick-Off Classic, Ethics; Client Confidentiality; Diversity, Inclusion, Culture, and Equity," West Virginia Society of CPAs, Charleston, WV (on-line). (September 18, 2020).
- Geng, X. (Author & Presenter), Fleming, S. (Author), Forensic Accounting Research Conference, "An Investigation of the Effect of a Leader's Emotional Intelligence on the Subordinates' Whistleblowing Intentions," American Accounting Association, Washington, DC. (March 6, 2020).
- Geng, X. (Author & Presenter), Ong, A. (Author), Fleming, S. (Author), Forensic Accounting Research Conference, "Monkey See, Monkey Do: The Effect of Peer Pressure and Affect on Budgetary Slack," American Accounting Association, Washington, DC. (March 6, 2020).
- Fleming, S. (Author), Holderness, K. (Author), Ong, A. (Author & Presenter), Forensic Accounting Research Conference, "Changing the Nature of Audit Procedures to Deter Fraud," American Accounting Association, Washington, DC. (March 6, 2020).
- Riley, R. (Author & Presenter), Fleming, S. (Author), Sorensen, T. (Author), DiGabriele, J. (Author), 2019 ACFE Research Institute Annual Meeting, "Social Identity and Gender -- Association with Fraud Acts," Institute for Fraud Prevention, Austin, TX. (June 27, 2019).
- Jones, M. (Author & Presenter), Fleming, S. (Author), Holderness, K. (Author), Cannon, N. (Author), 2019 AAA Forensic Accounting, "Auditor Substitution and the Transfer of Skepticism," American Accounting Association, St. Louis. (March 2, 2019).
- Fleming, S. (Author & Presenter), Holderness, K. (Author & Presenter), Riley, R. (Author), AAA Annual Research Conference, "Whistle While You Work: Theory and Experimentation of Factors Regarding Fraud Tipsters," American Accounting Association, San Diego, CA. (August 7, 2017).
- Ong, A. (Author & Presenter), Holderness, K. (Author), Fleming, S. (Author), AAA Mid-Atlantic Region, "Changing the Nature of Audit Procedures to Deter Fraud," American Accounting Association, Arlington, Virginia. (May 6, 2017).
- Fleming, S., AAA Mid-Atlantic Region, "Ethics: Value & Beliefs, Traditions, and Whistle Blowing," American Accounting Association, Arlington, Virginia. (May 4, 2017).

Fleming, S. (Author & Presenter), Holderness, K. (Author & Presenter), Riley, R. (Author & Presenter), 2017 AAA FA Midyear Meeting, "Whistle While You Work: Theory and Experimentation of Factors Regarding Fraud Tipsters," American Accounting Association, Orlando, FL. (February 25, 2017).

Riley, R., Fleming, S., Healthcare Financial Management Association - Presentation, "Ethics, Forensic Accounting and Fraud Examination," Healthcare Financial Management Association, Cranberry, PA. (December 2, 2016).

Fleming, S. (Author & Presenter), Kerler, W. (Author), Allport, C. (Author), AAA Forensic Accounting Research Conference, "Factors Impacting the Investigation of Whistleblowing Tips," American Accounting Association, Charlotte, NC. (March 4, 2016).

Fleming, S., WVSCPAs Ethics Presentation, "Ethics: Value & Beliefs, Traditions, and Whistle Blowing," WV Society of CPAs, Charleston, WV. (September 18, 2015).

Riley, R., Fleming, S., WVSCPAs Ethics Presentation, "Forensic Accounting and Fraud Examination," WV Society of CPAs, Charleston, WV. (September 18, 2015).

Fleming, S., WV Council of Accounting Educators, "Ethics and Research: Practical Implications," WVCAE, WVSCPA, WVU Department of Accounting, Charleston, WV. (September 20, 2014).

Fleming, S., WV Council of Accounting Educators, "The Evolution of Fraud Theory: Who Commits Fraud and Why?" WVCAE, WVSCPA, WVU Department of Accounting, Charleston, WV. (September 20, 2014).

Riley, R., Fleming, S., Nigrini, M., WVSCPAs Ethics Presentation, "Forensic Accounting and Fraud Examination," WV Society of CPAs, Charleston, WV. (February 28, 2014).

Riley, R. (Author & Presenter), Fleming, S. (Presenter), Daulton, B. (Other), Kranacher, M.-J. (Other), IFP Bi-annual Meeting, "Understanding Financial Statement Fraud," Institute for Fraud Prevention, New York, NY. (November 7, 2013).

Fleming, S. (Author & Presenter), WV Tax Institute Annual Meeting, "WVU College of Business & Economics Anti-Fraud Initiates," WV Tax Institute, Glade Springs, WV. (October 21, 2013).

Fleming, S. (Author & Presenter), Dorminey, J. (Author & Presenter), WV Community Bankers Annual Meeting for New Directors, "New Directors: What Keeps You Up At Night?" WV Community Bankers Association, Stonewall Jackson Resort. (October 10, 2013).

Fleming, S., WV Council of Accounting Educators, "Panel Discussion: Ethics, Ethic Topics, and Teaching Methodologies in the Classroom," WVSCPA / WVCAE, Charleston, WV. (September 21, 2013).

Fleming, S., WV Council of Accounting Educators, "Update from WVU," WVSCPA / WVCAE, Charleston, WV. (September 20, 2013).

Fleming, S., WV Council of Accounting Educators, "Recent Graduate Panel Q&A," WVSCPA / WVCAE, Charleston, WV. (September 19, 2013).

Riley, R. (Author), Dorminey, J. (Author), Fleming, S. (Author & Presenter), Kranacher, M.-J. (Author), 2012 AAA Forensic & Investigative Accounting Section, "The Evolution of Fraud theory," American Accounting Association, Chicago, IL. (March 30, 2012).

Riley, R. (Author), Dorminey, J. (Author & Presenter), Fleming, S. (Author), Kranacher, M.-J. (Author), 2011 WV Accounting Educators Conference, "The Evolution of Fraud theory," WV Educators, Morgantown, WV. (September 17, 2011).

Fleming, S., WV Council of Accounting Educators Annual Meeting 2011, "Working with Alumni: A Managerial Case Study," WV Council of Accounting Educators, Morgantown. (September 17, 2011).

Riley, R. (Author), Dorminey, J. (Author & Presenter), Fleming, S. (Author & Presenter), Kranacher, M.-J. (Author), AAA Annual Meeting, "The Evolution of Fraud theory," American Accounting Association, Denver, CO. (August 8, 2011).

Dorminey, J., Fleming, S., Neidermeyer, P., Neidermeyer, A., Santucci, J., Applied Business Research Conference, "Does the 20-F Have Information Content?" Clute Institute, Dublin, Ireland. (June 10, 2010).

Fleming, S. (Author & Presenter), Lunch & Learn, "Web-Based Software for Tracking Time Elements in JDM Research," College of B&E, Dean's Boardroom. (February 11, 2010).

Fleming, S. (Author & Presenter), ACFE -- Mexico, "Fraud & Forensic Accounting" and "Psychology & Fraud," Association of Certified Fraud Examiners - Mexico, Mexcio City. (November 10, 2008).

Fleming, S. (Author & Presenter), Lunch & Learn, "Podcasting," WVU College of B&E, Dean's Boardroom. (April 7, 2008).

Fleming, S., WVSCPA's Accounting Educator Conference, ""Panel Discussant: Integrating Ethics Into the Accounting Curriculum"," West Virginia Society of CPA's, Charleston, WV. (September 2007).

Fleming, S. (Author & Presenter), AAA Mid-Atlantic Region Meeting, ""Group Decision-Making and Leadership: An Experimental Examination in an Executive Compensation Scenario"," American Accounting Association, Parsippany, NJ. (April 2007).

Fleming, S. (Author & Presenter), Barkhi, AAA Annual Meeting (Concurrent Section), "An Experiment on the "Pay-For-Performance" Standard in Executive Compensation: Affect as an Influencing Factor on Decision Makers", " American Accounting Association, San Francisco, CA. (August 2005).

### **Dissertation Committee Assignments**

- PhD Mentor & Dissertation Committee Chair for Ali Alhasan, "An Examination of Fraud from Three Perspectives: The Investigator, the Whistleblower, and the Perpetrator," Accounting. (August 2017 – April 2022).
- Dissertation Committee Member for Marie Rice. "Implications of Fraud Detection Decision," Accounting. (August 2019 – June 2021).
- PhD Mentor & Dissertation Committee Chair for Megan Hartman Jones, "Audit Quality: Detection of Material Misstatement," Accounting. (August 2014 - May 2018).
- Dissertation Committee Member for Alyssa Ong, "Perpetrators vs. Auditors: Factors that Influence the Occurrence of Fraud and Audit Interventions," Accounting. (August 2016 – March 2018).
- PhD Mentor & Dissertation Committee Chair for Xin Geng, "The Effect of a Leader's Emotional

Intelligence on the Subordinate's Intention to Whistleblow," Accounting. (August 2013 - May 2017).

- Dissertation Committee Member for Philip Lemaster, "Gender and Financial Risk Taking Across the Life Span," Other (West Virginia University, Department of Psychology). (December 11, 2012 - April 8, 2014).
- Dissertation Committee Member for Tara Karns, "Using a Three-Dimensional Model to Understand Age Differences in the Framing Effect," Other (West Virginia University, Department of Psychology). (November 12, 2012 - September 10, 2013).

## **Grants:**

- Fleming, S. (Principal), Munasinghe, Ranjith, "Skills and Workforce Development Tracking Application – Seed Proposal – W911NF2120078-RFP-009," Sponsored by CMI2, Not-for-Profit; amount \$389,945; date award (April 27, 2022).
- Fleming, S. (Co-Principal), Riley, R. (Co-Principal), Sorensen, T. (Co-Principal), DiGabriele, J. (Co-Principal), "Social Identity and Gender: Association with Fraud Acts," Sponsored by ACFE Research Institute, Private, data award. (June 2019 - December 2020).
- Fleming, S. (Principal), "Teaching and Learning Commons 2020 Technology Integration Grant," West Virginia University, \$1,992.46. (July 2020 – April 2022).
- Fleming, S. (Principal), Ong, A. (Co-Principal), "Changing the Nature of Audit Procedures to Deter Fraud," Sponsored by Institute for Fraud Prevention, Other, \$8,000.00. (December 2016 - June 2018).
- Holderness, K., Riley, R., Fleming, S., "Unintended Consequences of the Dodd Frank Act: The Dark Side of Whistleblower Rewards," Sponsored by B&E Research and Library Committee, West Virginia University, \$2,000.00. (April 2015 - April 2016).
- Riley, R. (Principal), Fleming, S., Dana, H., Kranacher, M.-J., "Understanding the Financial Statement Fraud: Public versus Private Companies," Sponsored by Institute for Fraud Prevention, Private, data award. (June 2012 - June 2015).
- Fleming, S., "Faculty Development Grant," Sponsored by West Virginia University, West Virginia University, \$300.00. (May 18, 2011 - 2011).
- Fleming, S., "Faculty Development Grant," Sponsored by West Virginia University, West Virginia University, \$100.00. (September 23, 2010 - September 25, 2010).
- Fleming, S., "Faculty Development Grant," Sponsored by West Virginia University, West Virginia University, \$300.00. (April 22, 2010 - April 24, 2010).

## **Honors and Awards**

### **Research**

- American Accounting Association Forensic Accounting Section Conference Award for "Changing the Nature of Audit Procedures to Deter Fraud," (March 5, 2020).
- Honorable Mention, Ted Keys Award, Institute of Internal Auditors. (July 7, 2015).
- Max Block Award Distinguished Article Award for "Financial Fraud: A New Perspective on an Old Problem," The CPA Journal. (May 16, 2013). This national award is for the "most significant research in fraud and forensics."
- American Accounting Association Forensic Section Annual Research Award for "The Evolution of Fraud Theory," (May 2, 2013).
- Association of Certified Fraud Examiners Annual Hubbard Award for the most significant contribution to the forensic accounting profession. (June 2012).
- J.R. Johnson Memorial Accounting Scholarship, Pamplin School of Business, Virginia Tech. (2003).
- John E. Peterson, Jr. and Mary Jane Peterson Ph.D. Fellowship, Pamplin School of Business, Virginia Tech. (2002).

### **Teaching and Service**

- West Virginia University Value Coin (April 2023).
- Outstanding Volunteer Award, West Virginia Society of CPAs. (May, 2022).
- Outstanding Accounting Educator of the Year Award, West Virginia Society of CPAs. (June 2016).
- Accounting Division Service Award, Division of Accounting. (2010).
- Accounting Division Teaching Award, Division of Accounting, B&E, WVU. (2008).
- Pauline Corn Graduate Teaching Award, Pamplin School of Business, Virginia Tech. (2001).

### **Media Contributions**

- "W.Va. Guard, DISA and academia team up to lead U.S. team in NATO cyber exercise Locked Shields 2022," [https://www.army.mil/article/256116/w\\_va\\_guard\\_disa\\_and\\_academia\\_team\\_up\\_to\\_lead\\_u\\_s\\_team\\_in\\_nato\\_cyber\\_exercise\\_locked\\_shields\\_2022](https://www.army.mil/article/256116/w_va_guard_disa_and_academia_team_up_to_lead_u_s_team_in_nato_cyber_exercise_locked_shields_2022).
- "West Virginia, North Carolina Guard join cyber exercise," <https://www.nationalguard.mil/News/Article/3011022/west-virginia-north-carolina-guard-join-cyber-exercise/>.
- "West Virginia National Guard, DISA Participates in Exercise Locked Shields 2021," [https://www.army.mil/article/245646/west\\_virginia\\_national\\_guard\\_disa\\_participates\\_in\\_exercise\\_locked\\_shields\\_2021](https://www.army.mil/article/245646/west_virginia_national_guard_disa_participates_in_exercise_locked_shields_2021); <https://www.dvidshub.net/news/394729/west-virginia-national-guard-disa-participates-exercise-locked-shields-2021>.
- "Guard, DISA participate in international cyber exercise," <https://www.ang.af.mil/Media/Article-Display/Article/2586058/guard-disa-participate-in-international-cyber-exercise/>.
- "Modern technology advances accounting in W.Va.," State Journal. (December 17, 2018).
- "Student work with the WV State Auditor's Office," AJR News. (December 11, 2017).

### **Professional Memberships**

- Association of Certified Fraud Examiners. (December 2011 - Present).
- West Virginia Society of Certified Public Accountants (WVSCPA). (2005 - Present).
  - Board of Directors and Treasurer
- American Accounting Association (AAA). (2001 - Present).
- Institute of Management Accountants (IMA). (2001 - Present).