

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:

University of South Carolina Assistant Professor	2016 – present
College of Charleston Assistant Professor	2014 – 2016
Georgia State University Visiting Assistant Professor	2013 – 2014

Education:

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

Publications:

Hamilton, E. L., Hirsch, R. M., Murthy, U. S., and Rasso, J. T. 2019. The effects of a public indicator of accounting aggressiveness on managers' financial reporting decisions. *Managerial Auditing Journal* 34(8): 986-1007.

Hamilton, E. L., Hirsch, R. M., Murthy, U. S., and Rasso, J. T. 2018. The ethicality of earnings management. *Strategic Finance* November: 48-55.

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:

“Strategic Thinking and the Effect of External and Internal Information on Client Managers' Audit Compliance Decisions,” with Sarah Judge and Brett Rixom. Working paper.

“To Tweet or Not to Tweet: The Importance of Communication Fit,” with Neal Snow. Working paper.

“Paradox Lost: A Reexamination of the Relation Between Confidence and Decision Aid Reliance,” with Robert Marley and Amanuel Fekade Tadesse. Final write-up phase.

“Challenges of the Staff Years: Implications for Research,” with Melissa Carlisle and Erin Hamilton. Final write-up phase.

“The Effect of Counterfactuals and RPI Information on Escalation of Commitment,” with Rina Hirsch and Lee Kersting. Final write-up phase.

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

Audit Hiring Project, with Scott Jackson and Chad Stefaniak.

Audit Technology Project, with Clark Hampton, Brett Rixom, Sarah Judge and Chad Stefaniak.

Audit Litigation Project, with Ann Backof and Jon Grenier.

Evaluation Subjectivity Project, with Drew Newman and Bryan Stikeleather.

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:

University of South Carolina Undergraduate Committee

University of South Carolina Faculty Recruiting Committee

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

Reviewer, AAA Annual Meeting 2011-2015, Forensic Accounting Midyear 2016,
and Audit Midyear 2012-2019

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

Moderator, IS Midyear Meeting 2009, Audit Midyear Meeting 2012, Forensic
Accounting Midyear 2016, and ABO 2017

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

Reviewer, *Cost Management: A Strategic Emphasis* by Blocher et al.

Academic Experience:

University of South Carolina – August 2016 – present
Assistant Professor – Advanced Managerial Accounting, Fraud
Examination & Investigation

College of Charleston – August 2014 – July 2016
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 (2007) – 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