

# Randall E. LaSalle

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## Profile

Dr. LaSalle is a former CPA and consultant for accounting and fraud related matters. He is currently a Certified Fraud Examiner and specializes in teaching forensic accounting and related courses. He is frequently honored for his teaching excellence and has served on the editorial boards of several professional journals. He is the recipient of the 2014 ACFE Educator of the Year Award. He has published in numerous journals, including the *Journal of Accounting and Public Policy*, *Journal of Accounting Education*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Finance and Accounting*, *Accounting Horizons*, *Managerial Auditing Journal*, *Journal of the Academy of Business Education*, *The Journal of Forensic Studies in Accounting and Business*, and *Fraud Magazine*.

## Employment History

2007 - Present	Associate Professor of Accountancy Coordinator of Forensic Financial Analysis Specialization – 2008 to 2014 John Jay College of Criminal Justice (CUNY)
1998 - 2007	Associate Professor of Accountancy MBA Program Director – 1999 to 2005 West Chester University of Pennsylvania
1997 - 1998	Associate Professor of Accountancy The College of New Jersey, Ewing, New Jersey
1990 - 1997	Assistant Professor of Accountancy Rutgers University, Camden, New Jersey
1988 - 1990	Assistant Professor of Accountancy Widener University, Chester, Pennsylvania
1983 - 1986	Assistant Professor of Accountancy Salisbury State University, Salisbury, Maryland
1977 - 1982	Director in regional public accounting firm Faw, Casson & Co., Salisbury, Maryland

## Education

B.S. in Accounting from the University of Delaware, December 1976

M.S. in Accounting from the University of Baltimore, May 1983

Ph.D. in Accounting from Drexel University, June 1991

## Honors and Awards

ACFE Educator of the Year Award, Presented by the Association of Certified Fraud Examiners, June 2014  
The Educator of the Year Award is presented to an ACFE Educator member who has made an outstanding contribution in anti-fraud education.

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## Research and Scholarly Activity

### Blind Peer-Reviewed Publications:

LaSalle, Randall E. The Perception of Detection, Severity of Punishment and the Probability of Cheating. *Journal of Forensic Studies in Accounting and Business*, 2009, 1(2), pp.93-112.

LaSalle, Randall E. Effects of the Fraud Triangle on students' risk assessments. *Journal of Accounting Education*, 2007, 25(1-2), pp. 74-87.

LaSalle, Randall E. The civil justice system and going concern audit reports: Comments on "Auditors' decision-making under going-concern uncertainties in low litigation-risk environments: Evidence from Hong Kong", *Journal of Accounting and Public Policy*, November/December 2006, 25(6), pp.740-745.

LaSalle, Randall E. AECC Grant Schools Performance on the CPA Exam, *Journal of the Academy of Business Education*, 2005, pp. 62-69.

Anandarajan, Asokan, LaSalle, Randall E. and Anandarajan, Murugan. Policy Issues concerning the choice of a disclaimer in the Presence of Going Concern Uncertainties: An Empirical Analysis. *Managerial Auditing Journal*, 2001, 16(3), pp. 165-175.

Defeo, Victor J., Frucot, Veronique, and LaSalle, Randall E. Analogical Reasoning and the Case of Accounting for Cashback Programs in the Casino Industry. *Journal of Accounting Education*, Fall 1998, 16(2), pp. 335-355.

LaSalle, Randall E., and Anandarajan, Asokan. Bank Loan Officers' Reactions to Audit Reports Issued to Entities with Litigation and Going Concern Uncertainties. *Accounting Horizons*, June 1997, 11(2), pp. 33-40.

LaSalle, Randall E. Presentation Order Effects on Accounting Students' Ethical Judgments. *Journal of Accounting Education*, Winter 1997, 15(1), pp. 19-38.

LaSalle, Randall E., Anandarajan, Asokan, and Miller, Allie F. Going Concern Uncertainties: Disclaimer of Opinion versus Unqualified Opinion with Modified Wording. *Auditing: A Journal of Practice and Theory*, Fall 1996, 15(2), pp. 29-48.

LaSalle, Randall E., and Anandarajan, Asokan. Auditors' Views on the Type of Audit Report Issued to Entities with Going Concern Uncertainties. *Accounting Horizons*, June 1996, 10(2), pp. 51-72.

LaSalle, Randall E. Impairment of Long-Lived Assets. *Management Accounting*, March 1996, 77(3), pg. 14.

LaSalle, Randall E., Jones, Scott K., and Jain, Rohit. The Association Between Executive Succession and Discretionary Accounting Changes: Earnings Management or Different Perspectives? *Journal of Business Finance & Accounting*, September 1993, 20(5), pp. 653-671.

### Textbook Supplement:

LaSalle, Randall E., Test bank to accompany Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance, by Martin T. Biegelman and Joel T. Bartow (2006), Hoboken, New Jersey: John Wiley & Sons. 75 page textbook supplement 2007.

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## Trade Publications:

LaSalle, Randall E. Fraud Examination as General Education: Bringing fraud education to a broader audience. *Fraud Magazine*, March/April 2007.

LaSalle, Randall E. Anti-Fraud Education in Academia. *Pennsylvania CPA Journal*, Spring 2005, 76(1), pp. 16-17

LaSalle, Randall E. Meeting the 150-hour Requirement in New Jersey. *Tomorrow's CPA*, (Spring 1998).

LaSalle, Randall E. Independence and the Auditor's Going Concern Reporting Decision. *The Auditor's Report*, Fall 1994, 18(1), pp. 6-7, 12.