

DEBRA T. SINCLAIR
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FORENSIC ACCOUNTING CONSULTANT

Expert consulting and analysis related to business valuations, business litigation and family law matters.
Experienced consultant in matters of fraudulent financial reporting and white collar crime matters.

EDUCATION

Ph.D., Business Administration (Accounting), 2004
Temple University, Philadelphia, PA

Master in Business Administration, 1993
Drexel University, Philadelphia, PA

Bachelor in Science, Accounting, 1984
University of South Florida

PROFESSIONAL EXPERIENCE

2021-present Forensic Accounting Consultant
Deiter, Stephens, Durham & Cook, Tampa, FL
1993-1994 Self Employed Consultant
1987-1989 Senior Accountant and Accounting Supervisor
Robbins Manufacturing Company, Tampa, FL
1985-1987 Financial Analyst
Fotomat Corporation, St. Petersburg, FL

ACADEMIC EMPLOYMENT

2020-present Associate Professor
Muma College of Business
University of South Florida
2011-2020 Assistant & Associate Professor
Kate Tiedemann College of Business
University of South Florida St. Petersburg
2004-2011 Assistant and Associate Professor
Georgia Southern University
1996-1999 Graduate Assistant
Temple University
1989-1990 Graduate Assistant
Drexel University

Courses Taught

Business Valuation for Accountants
Fraud and Financial Reporting
Financial Statement Reporting and Analysis
Intermediate Financial Accounting
Principles of Financial Accounting
Principles of Managerial Accounting

PROFESSIONAL CERTIFICATIONS

Certified Valuation Analyst, July 2011
Certified Management Accountant, 1993

PROFESSIONAL ASSOCIATIONS

Member, Association of Certified Fraud Examiners (since 2019)
Member, Women in Leadership and Philanthropy (since March 2015)
Member, National Association of Certified Valuation Analysts (since July 2009)
Member, American Accounting Association (since 1997)
Member, Institute of Management Accountants (since 1993)

PROFESSIONAL SERVICE

Vice President – Academic (President Elect) American Accounting Association, Forensic Accounting Section (July 2021 – present)

Chair, Bylaws Review/Strategic Planning Committee, American Accounting Association, Forensic Accounting Section (July 2019 – present)

Grader for the NACVA Business Valuation Exam (2022 – present)

Editorial Advisory Board, *Journal of Forensic & Investigative Accounting* (March 2012 – present)

Editorial Review Board, *Journal of Forensic Accounting Research*, (November 2014 – December 2019)

Member, Nominations Committee, American Accounting Association’s Forensic Accounting Section (July 2017- June 2019)

Ad Hoc Reviewer, *Issues in Accounting Education* (November 2018)

Program Chair, 2017 AAA Forensic Accounting Section Midyear Research Conference (March 2016-March 2017)

Member, NACVA Academic Committee (November 2017)

Member, AAA Teaching, Learning and Curriculum Section’s Textbook Test Bank Committee, Intermediate I

Member, AAA Teaching, Learning and Curriculum Section’s Textbook Test Bank Committee, Intermediate II

Education Chair, American Accounting Association Annual Meeting (2013, 2014, 2015, and 2016), Forensic Accounting Section, (August 2012-March 2017)

Discussant, American Accounting Association Forensic Accounting Section’s Midyear Meeting, March 5, 2016

Reviewer, *Skills for Accounting and Auditing Research*, 3rd edition

Dialogue Session Facilitator for the 2014 Southeast Region Meeting, April 5, 2014

Paper reviewer for the 2014 American Accounting Association Annual Meeting

Paper reviewer for the 2014 Southeast Region Meeting

Peer reviewer for the United States Citizenship and Immigration Services for visa application (May 2013)

Peer reviewer for Northern Illinois University intramural grants program (January 2013)

Paper reviewer for the American Accounting Association’s 2013 Forensic and Investigative Accounting Section Conference

Program Chair, American Accounting Association 2012 Meeting, Forensic and Investigative Accounting Section, (August 2011-August 2012)

Editor, *Journal of Forensic Studies in Accounting and Business*, (July 2010-July 2012)

Paper reviewer for the 2011 American Accounting Association Annual Meeting

Editorial Board, *Journal of Forensic Studies in Accounting and Business*, (July 2008-July 2010)

PUBLICATIONS

Refereed:

- Wadlinger, Nathan, Carl Pacini, Nicole Stowell, William Hopwood, and Debra Sinclair. 2018. Domestic Asset Tracing and Recovery of Hidden Assets and the Spoils of Financial Crime. *St. Mary’s Law Journal*, 49(3), pp. 608-664.
- Stowell, Nicole Forbes, Debra Sinclair, Eric Johanson, Carl Pacini, and Grover Kearns. 2017. Wills, Asset Protection Trusts, and Financial Crimes with *Journal of Forensic and Investigative Accounting*, 9(1), pp. 585-605.
- Pacini, Carl, William Hopwood, and Debra Sinclair. 2016. Domestic Asset Tracing: Identifying, Locating, and Freezing Stolen and Hidden Assets. *Journal of Forensic Accounting Research*, 1(1), pp. A42-A65.
- Sinclair, Debra T. 2015. Requirement that Securities Dealers Consider Nonrecourse Indebtedness in Valuing Securities Could Reverse Prior Losses. *Journal of Taxation*, April, pp. 170-175.
- Brody, Richard G. and Debra T. Sinclair. 2013. Romance Fraud: Taking a Lack of Ethics to a New Low, *Ethics & Critical Thinking Journal*, June 14, 2013(2), pp. 84-94.
- Sinclair, Debra T. and Britton A. McKay. 2013. Excess Compensation and the Independent Investor Test, *Practical Tax Strategies*, April, 90(4), pp. 148-153.
- Mullen, Linda G., Debra T. Sinclair, and Michael Thomas. 2012. Interviewing the Fraudsters: An Update to the Male White-Collar Criminal Profile, *The CPA Journal*, February, 82(2), pp. 68-71.
- Buckhoff, Thomas, Leslee H. Higgins and Debra T. Sinclair. 2010. A Fraud Audit: Do You Need One? *Journal of Applied Business Research*, September/October, 26(5), pp. 29-33.
- Higgins, Leslee H. and Debra T. Sinclair. 2008. A New Look at IT Governance, *Journal of Corporate Accounting and Finance*, July/August, 19(5), pp. 31-36.
- Francisco, William, Tom Noland, and Debra T. Sinclair. 2008. See-Hear-Do versus Read-Do-Research:

An Examination of an Alternative Method of Instructional Delivery, *The College Teaching Methods & Styles Journal*, August, 4(8), pp. 9-14.

- Francisco, William, Tom Noland, and Debra Sinclair. 2008. AACSB Accreditation: Symbol of Excellence or March to Mediocrity? *Journal of College Teaching & Learning*, May, 5(5), pp. 25-30.
- Francisco, William, Tom Noland, and Debra Sinclair. 2007. Pursuing a PhD in Accounting: What Can You Expect? *The CPA Journal*, March, 77(3), pp. 66-68.
- Francisco, William, Tom Noland, and Debra Sinclair. 2006. The Better I Teach The Less My Students Learn. *Journal of College Teaching & Learning*, November, 3(11), pp. 77-80.
- Cairney, Timothy D. and Debra Sinclair. 2006. An Examination of Support Department Cost Allocations. *Journal of Cost Analysis and Management*, Fall, 8(1), pp. 37-54.

Other Publications (non-refereed):

- Review of “Live a Thousand Years” (Giovanni Livera) in *The Business Report & Journal*, Volume 11, Issue 12 (July 21-27, 2008):
- Review of “What Every Investor Needs to Know About Accounting Fraud” (Jeff Madura) in *The Business Report & Journal*, Volume 8, Issue 12 (July 25-31, 2005): 11, 27.

PRESENTATIONS

Refereed:

- “Domestic Asset Tracing and Freezing for the Forensic Accountant” (with Carl Pacini) presented at the American Accounting Association Forensic Accounting Section’s 2016 Midyear Research Conference, March 5, 2016, Charlotte, North Carolina
- Panelist, “Computer Forensics”, Forensic and Investigative Accounting Section Mid-Year Meeting, March 23, 2013, New Orleans, Louisiana
- Interviewing the Fraudsters: An Update to the White-Collar Criminal Profile (with Linda Mullen and Mike Thomas) presented at the American Accounting Association Annual Meeting, August 2011, Denver, Colorado
- Detecting Fraud: Whose Responsibility Is It? (with Tom Buckhoff and Leslee Higgins) presented at the First Annual Fraud and Forensic Accounting Education Conference, May 11, 2007, Savannah, Georgia.
- Are Remote Access Devices the Key to Active Learning? (with William Francisco and Tom Noland) presented at the American Accounting Association Annual Meeting, August 2006, Washington, D.C.

Invited:

- “Fair Value versus Fair Market Value in Accounting Valuation Engagements”, presented at the 2017 Annual Gregory, Sharer & Stuart Continuing Professional Education Conference, June 9, 2017, St. Petersburg, Florida.
- “Perceptions and Biases” presented at the Association of Certified Fraud Examiners Tampa Bay Chapter Meeting & Training, April 11, 2017, Tampa, Florida.
- “Blind Spots: A Look at Cognitive Biases” with Mike Sinclair, presented at the USFSP 2nd Annual Alumni College, March 25, 2017, St. Petersburg, Florida.
- “FASB Update”, presented at The 2016 Annual Gregory, Sharer & Stuart Continuing Professional Education Conference, June 2, 2016, St. Petersburg, Florida.
- Panelist, “The Genius Next Door” Series at the Dali, September 19, 2013, St. Petersburg, Florida.
- Panelist, “Tales from the Trenches: Teaching in the Age of Technology”, USFSP Faculty Development Committee Panel Discussion, October 5, 2012, St. Petersburg, Florida.
- “Research Opportunities for Faculty” presented as part of a panel discussion titled *Engaging in Forensic Accounting and Fraud Examination* at the American Accounting Association Forensic & Investigative Accounting Section Meeting, March 31, 2012, Chicago, Illinois.
- Exploring the Fraud Diamond (with Linda Mullen and Mike Thomas) presented at University of South Florida October 29, 2010, St. Petersburg, Florida.
- The Effect of Director Compensation on Firm Performance presented at Georgia Southern, December 2003, Statesboro, GA.
- The Effect of Director Compensation on Firm Performance presented at Mississippi State University, October 2003, Starkville, Mississippi.
- Earnings Management through Sales (with Steve Balsam) presented at Temple University, August 1999, Philadelphia, Pennsylvania.

PUBLISHED PROCEEDINGS

- See-Hear-Do versus Read-Do-Research: An Examination of an Alternative Method of Instruction Delivery with Bill Francisco and Thomas G. Noland. *The Institute for Business and Finance Research Global Conference on Business and Finance Proceedings*, May 2007, 2(2), pp. 36-42.
- The Better I Teach, the Less my Students Learn with William Francisco and Tom Noland. *Proceedings, The 2006 TLC (Teaching and Learning) Conference* (January 2 - 6, 2006).
- Today's Special! AACSB Accreditation? with William Francisco and Tom Noland. *Proceedings, First Annual Business and Leadership Symposium* (September 28 - 29, 2005), 65-67.

HONORS AND AWARDS

Gregory, Sharer & Stuart Term Professor, September 2018 to August 2020

Professional Development Award, \$8,000, May 25, 2016

Silver Helmet Award for 25 years of service to Delta Sigma Pi, August 13, 2015

Inducted into Beta Gamma Sigma Honor Society, April 4, 2011

2011 International Academy of Business and Public Administration Disciplines (IABPAD) Conference

Outstanding Paper Award for "Two-tier Board Attributes and Financial Fraud: Evidence from China"

2007 Summer Global Conference on Business and Finance Best in Session Award for "See-Hear-Do versus Read-Do-Research: An Examination of an Alternative Method of Instructional Delivery"

2007 Deloitte/FSA Faculty Consortium fellow

The Bank of America Faculty Award, 2006

Accounting Association Professor of the Year, 2006

2005 New Faculty Consortium fellow

2000 Fox School of Business and Management Tuition Scholarship

1999 AAA Doctoral Consortium fellow

Award for Excellence in Teaching by Doctoral Students, 1999

Award for Excellence in Teaching by Doctoral Students, 1998