

# Nana Y. Amoah, PhD, CPA, CFE, CMA

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## EDUCATION:

Ph.D. in Business Administration (Accounting) Morgan State University, Baltimore, MD.	2008
M.B.A., Howard University, Washington, DC.	2004
B.Sc. Engineering, University of Science and Technology, Ghana	1994

**PROFESSIONAL CERTIFICATION:** Certified Public Accountant (CPA)  
Certified Fraud Examiner (CFE)  
Certified Management Accountant (CMA)

## ACADEMIC EXPERIENCE:

Associate Professor Rollins College, Crummer Graduate School of Business	2017 – Present
Interim Chair & Associate Professor Old Dominion University, School of Accountancy	2016 – 2017
Associate Professor Old Dominion University, School of Accountancy	2014 – 2016
Assistant Professor Old Dominion University, School of Accountancy	2008 – 2014
Graduate Teaching and Research Assistant Morgan State University, Department of Accounting and Finance	2004 – 2008

## TEACHING EXPERIENCE:

**MBA Courses:** Accounting for Business Leaders; Accounting for Executives; Financial and Managerial Accounting; Forensic Accounting; Capstone Consulting Project.

**Bachelor/Master of Accounting Courses:** Intermediate Accounting I; Intermediate Accounting II; Advanced Accounting; Advanced Auditing; Cost/Managerial Accounting, Advanced Managerial Accounting.

## **PUBLICATIONS:**

1. Kelly, M. and Amoah, N.Y. (2024). “Facility Plumbing: A Case Study.” *Journal of Business Cases and Applications*. Vol 45.
2. Kelly, M. and Amoah, N.Y. (2023), “Integration of Data Analytics in the Accounting Curriculum: Evidence from AACSB-Accredited Accounting Programs”, *Advances in Accounting Education*, Vol. 27, pp. 155-169.
3. Amoah, Nana Y., Asante, A., Lamptey, E., and Makkawi, B. 2022. “The Influence of Compensation Committee Independence and Financial Expertise on CEO Pay.” *Journal of Business and Behavioral Sciences*. Vol 34, No 1; Spring 2022. pp. 4-19.
4. Kelly, M., Amoah, Nana Y., and Makkawi, B. 2022. “Sales go rogue.” *Journal of Business Cases and Applications*. Vol 36.
5. Amoah, Nana Y., Isaac Bonaparte, Ebenezer K. Lamptey, and M. Kelly. (2020). “Management Entrenchment and Stock Option Backdating.” *Advances in Public Interest Accounting* 22: 1-22.
6. Amoah, Nana Y., Isaac Bonaparte, Ebenezer K. Lamptey. (2020). “Firm Characteristics and CEO Restricted Stock Sensitivity: Evidence from SEOs.” *Academy of Accounting and Financial Studies Journal* 24, (1): 2-11.
7. Amoah, Nana Y., Makkawi, B., and S. Muzorewa. 2019. “Auditing the Related Party Transactions of a Client Firm: An Applied Case.” *Journal of Business Cases and Applications*.
8. Amoah, Nana Y., Anderson, A., Bonaparte, I., Meyer, K. 2018. “Auditor Litigation and the Penalties on U.S. Client Firms after the Private Securities Litigation Reform Act.” *Journal of Accounting, Business & Management* 25, (1): 62-72.
9. Amoah, Nana Y., Bonaparte, I., Kelly, M., Makkawi, B. 2018. “Accounting Irregularity, Improper Revenue Recognition and Auditor Litigation”, *Academy of Accounting and Financial Studies Journal* 22, (3): 2-11.
10. Amoah, Nana Y., Anderson, A., Bonaparte, I., and Muzorewa, S. 2017. “Managerial Opportunism and Real Activities Manipulation: Evidence from Option Backdating Firms.” *Review of Accounting and Finance* 16, (3): 282-302.
11. Amoah, Nana Y., Anderson, A., Bonaparte, I., and Tang, A. P. 2017. “Internal Control Material Weakness and Real Earnings Management.” *Advances in Public Interest Accounting* 20: 1-21.

12. Amoah, Nana Y., Anderson, A., Bonaparte, I., and Muzorewa, S. 2016. Financial Misreporting Period and Investor Reaction to Securities Litigation. *Journal of Business and Behavioral Sciences*, 28 (1), 3–12.
13. Amoah, Nana Y. 2013. What is Fraud in Private Securities Lawsuit? *Advances in Public Interest Accounting*, 16, 39–63.
14. Amoah, Nana Y. 2013. Legal Penalty for Fraud and CEO Turnover. *Journal of Accounting & Organizational Change*, 9 (3), 322–335.
15. Amoah, Nana Y., Tang, A. P. 2013. Resolution of Restatement-Induced Lawsuits after the Private Securities Litigation Reform Act. *Research in Accounting Regulation*, 25 (1), 41–46.
16. Amoah, Nana Y., Makkawi, B. 2013. Determinants of Investor Reaction to Announcement of SEC 10B-5 Lawsuits. *Journal of Accounting, Ethics & Public Policy*, 14 (2), 201–220.
17. Amoah, Nana Y. 2012. Stock Options and Shareholder Litigation over Seasoned Equity Offerings. *Journal of Accounting, Ethics & Public Policy*, 13 (3), 397-417.
18. Amoah, Nana Y. 2012. Option Grants and Investor Reaction to Restatement-Induced Litigation. *Review of Accounting and Finance*, 11 (1), 40–52.
19. Amoah, N. Y., Tang, A. P. 2010. Board, Audit Committee and Restatement-Induced Class Action Lawsuits. *Advances in Accounting*, 26 (2), 155–169.
20. Amoah, Nana Y., Rao, A. 2009. Receivables Management: A Case Study. *Journal of the International Academy for Case Studies*, 15 (5), 59-72 – Received Distinguished Research Award at the Allied Academies Conference (2009).
21. Amoah, N. & Aziz, A. (2009). The Relationship of Perceptions of the First Course in Accounting and GPA with Intention to Major in Accounting among African American Students. *Journal of the Academy of Business Education*, 10, 108-117.

## **RESEARCH PAPERS PRESENTED AT PROFESSIONAL MEETINGS:**

Kelly, M., Amoah, N.Y., Tang, A. P. “Financial Misreporting Through Audit Engagement Partner Interlock.” American Accounting Association Annual Meeting, August 10 – 14, 2024 in Washington DC.

Kelly, M., Amoah, N.Y., Tang, A. P. “Capital Market Consequence of Engagement Partner Identity Disclosure.” American Accounting Association Spark Meeting of the Regions 2023. Virtual.

Amoah, Nana Y., Agyekum, A., Lamptey, E., Makkawi, B. “The Influence of Compensation Committee Independence and Financial Expertise on CEO Pay.” 2019 Annual Meeting, American Accounting Association, August 9 – 14, 2019 in San Francisco, California.

Amoah, Nana Y., Bonaparte, I., Kelly, M., Makkawi, B. “Accounting Irregularity, Improper Revenue Recognition and Auditor Litigation.” 2018 Meeting, Mid-Atlantic Region, American Accounting Association, May 10 – 12, 2018 in Baltimore, Maryland.

Amoah, Nana Y., Anderson, A., Bonaparte, I. “Auditor Litigation and the Market and Legal Penalties on Client Firms.” 2017 Meeting, Mid-Atlantic Region, American Accounting Association, May 4 – 6, 2017 in Arlington (Crystal City), Virginia.

Amoah, Nana Y., Muzorewa, S. C., “Managerial Opportunism and Real Earnings Management: Evidence from Option Backdating firms.” American Accounting Association Annual Meeting, Atlanta, GA, August 2 – 6, 2014.

Amoah, Nana Y., Makkawi, B., Muzorewa, S. C., “Onics Corporation: Related Party Transactions and Auditor's Assessment of Fraud Risk — Case Study.” 2014 Annual Meeting, Mid-Atlantic Region, American Accounting Association, King of Prussia, PA, April 24–26, 2014.

Amoah, Nana Y. “Litigation Penalty and CEO Turnover.” American Accounting Association Annual Meeting, Washington DC, August 4 – 8, 2012.

Amoah, Nana Y. “Litigation Penalty and CEO Turnover.” Conference of the American Accounting Association Public Interest Section, Orlando, Fl. March 30–31, 2012.

Amoah, Nana Y. “CEO Restricted Stock and SEO Litigation,” American Accounting Association Annual Meeting, Denver, Co. August 6-10, 2011.

Amoah, Nana Y., Tang, A., “Is the Outcome of a Securities Class Action a Reliable Signal of Accounting Irregularity?” American Accounting Association Annual Meeting, San Francisco, CA. July 31-August 4, 2010.

Amoah, Nana Y., Tang, A., “Does Accounting Misstatement Period Influence Securities Class Action Penalties?” American Accounting Association Annual Meeting, San Francisco, CA. July 31-August 4, 2010.

Amoah, Nana Y., Tang, A. P., “Is the Outcome of a Securities Class Action a Reliable Signal of Accounting Irregularity?” American Accounting Association Public Interest Section Conference, Arlington, VA. April 16-17, 2010.

Amoah, Nana Y., Tang, A. P., “Does Accounting Misstatement Period Influence Securities Class Action Penalties?” Conference of the American Accounting Association Public Interest Section, Arlington, VA. April 16-17, 2010.

Amoah, Nana Y., Tang, A., DaDalt, P. and Yaari, V., “Corporate governance, Internal Monitoring, and Seasoned Equity Offerings: The roles of the board and the audit committee,” Eastern Finance Association Annual Meeting (April, 2008), St. Petersburg, Florida.

Amoah, Nana Y., Deal, L., “Super Value Grocery Store: The Bahamian Super Market,” American Accounting Association Management Accounting Section (MAS) Research and Case Conference. Long Beach, CA. January 10–12, 2008.

Amoah, Nana Y., Tang, A., DaDalt, P. and Yaari, V., “Corporate governance, Internal Monitoring, and Seasoned Equity Offerings: The roles of the board and the audit committee,” 2007 Annual Meeting, Mid-Atlantic Region, American Accounting Association, Parsippany, NJ. April 19-21, 2007.

Amoah, Nana Y., Makkawi, B., “Softnet Systems: Fraud or Expertise.” American Accounting Association Auditing Section 2007 Midyear Conference. Charleston, SC. January 11-13, 2007.

Amoah, Nana Y., Aziz, A., “The Relationship of Perceptions of the First Course in Accounting and GPA with Intention to Major in Accounting among African American Students.” American Accounting Association Diversity Section Meeting. Atlanta, GA, October 12-14, 2006.

#### **HONORS, AWARDS AND PRIZES:**

1. Presidential Appreciation Award, Morgan State University
2. Old Dominion University Research Foundation Research Award
3. Distinguished Research Award (Allied Academies)
4. ODU Shining Star Outstanding Teaching Award
5. KPMG Doctoral Scholar, The KPMG Foundation’s PhD Project
6. AAA/Deloitte J. Michael Cook Doctoral Consortium Fellow
7. Beta Gamma Sigma Honor Society
8. Golden Key Honor Society

**MEMBERSHIP IN PROFESSIONAL SOCIETIES:**

American Accounting Association, Institute of Management Accountants (IMA),  
Association of Certified Fraud Examiners (ACFE)

**ROLLINS/CRUMMER SERVICE:**

Chair – Academic Integrity Committee (Fall 2023 – Present)

Co-Chair – Curriculum Committee (Fall 2024 – Present)

Member – Bylaws Review Taskforce

Member – Curriculum Evaluation Taskforce

Member – Curriculum Committee (2018 – Present)

**EDITORIAL BOARD SERVICE**

Editorial Board Member – Journal of Finance and Accountancy

Editorial Board Member – Academy of Accounting and Financial Studies Journal

**JOURNAL REVIEWER SERVICE:**

- o Advances in Public Interest Accounting
- o Managerial Finance
- o Journal of Applied Accounting Research
- o Academy of Accounting and Financial Studies Journal.
- o Journal of Business Ethics
- o Review of Accounting and Finance

**REVIEWER/DISCUSSANT/MODERATOR (CONFERENCE):**

American Accounting Association (Annual Meeting, Auditing Section  
Midyear Conference, Financial Accounting Reporting Section Midyear  
Meeting, Public Interest Section Meeting, Mid-Atlantic Region Meeting).

**DOCTORAL PROGRAM DISSERTATION SERVICE:**

Dissertation Committee – James Bruner (2019)

Dissertation Committee – Keith Taylor (2019)

Dissertation Committee – Paul Viancourt (2020)

Dissertation Committee – Michelle Holmes (2023)

Dissertation Reader – Stacie Bowie (2018)

Dissertation Reader – Frederico D’Kouba (2020)

Dissertation Reader – Roy Block (2022)

Dissertation Reader – David Sherer (2023)

**SEMINARS, TRAINING PROGRAMS & EXECUTIVE EDUCATION:**

Vestal & Wiler Annual CPE Day

Anser Advisory (Elevate Management and Leadership Program)

Crummer Certification in Business Management

Complete Purchasing Services (CPS Webcasts)

Canadian Society of Nutrition Management (CSNM) Accounting Webcast

**OTHER ACTIVITIES:**

Expert Media Commentary for WalletHub.com

Nana Yamfo Amoah

September 2024

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