

# ERLINA PAPAKRONI, Ph. D.

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## ACADEMIC BACKGROUND

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<b>Ph.D. in Business Administration, Accounting</b> West Virginia University - Morgantown, WV	Aug. 2019
<b>Master of Professional Accountancy</b> West Virginia University - Morgantown, WV	May 2016
<b>B. Sc. in British and American Studies</b> University of Tirana - Tirana, Albania	July 2008

## WORKING EXPERIENCE

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<b>Rowan University</b> - Glassboro, NJ Assistant Professor of Accounting	Sept. 2019 - Present
<b>West Virginia University</b> - Morgantown, WV Research Assistant and Instructor	Aug. 2012 – Aug. 2019
<b>TGD Real Estate and Valuation Services Ltd.</b> - Tirana, Albania Client Support Manager	Dec. 2010 – June 2012
<b>MVV DECON GmbH</b> - Tirana, Albania Project Assistant and Interpreter	Oct. 2007 – May 2010

## TEACHING EXPERIENCE

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<b>Assistant Professor of Accounting</b> , Rowan University <b>Cost Accounting</b> - Fall 2019, 2020, 2021, 2023, 2024; Spring 2020, 2021, 2022, 2023, 2024 <b>Foundations of Accounting</b> - Fall 2020, 2021, 2023; Spring 2023, 2024 <b>Principles of Accounting II</b> – Spring 2022	
<b>Instructor (full responsibility)</b> , West Virginia University Principles of Managerial Accounting Principles of Financial Accounting	Spring 2019 Spring 2018
<b>Teaching Assistant</b> , West Virginia University Intermediate Accounting II	Spring 2014, Fall 2014
<b>Adjunct Lecturer</b> , University of Tirana English as a Second Language	Fall 2008, 2009, 2010; Spring 2009, 2010

## ACADEMIC SCHOLARSHIP

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### **Accepted and Published Papers (2):**

**Papakroni, E., Rice, M., & Dilks, L. M. (2023)** The Fraud Goes On: The Effects of Fraud Duration, Victim Organization Type, and Perpetrator Status. *Journal of Forensic Accounting Research*, 1-30.

**Papakroni, E. (2024)** Fraud characteristics and SEC enforcements against independent auditors. *Journal of Forensic and Investigative Accounting*.

### **Revise and Resubmit (3):**

**Papakroni, E. (2024).** Changes in Executive Compensation Prior to Financial Misreporting. *Journal of Forensic Accounting Research*.

**Papakroni, E. and Lin, Tony L. J. (2024)** Engage and Equip: Transformative Class Activities for the Modern Accounting Semester. *Corporate Ownership and Control Journal*.

Bao, K., Chen, D., Gu, C., **Papakroni, E.,** Stan, R., and Wang, M. (2024) The Informational Role of Forex Option Volume. *International Review of Financial Analysis*.

### **Soon to be Submitted (2):**

**Papakroni, E., Papakroni, J., and Karadas, S. (2024)** Does Political Culture Affect Firm Culture? An Empirical Investigation of Political Corruption and Financial Statement Fraud.

Lysak, A. K.; Kyj, L.; Romeo, G. C.; McFarland, D. J. and **Papakroni, E. (2024)** Who is funding the Accounting Research? To be submitted at *Accounting and the Public Interest*.

Lin, T. L. J. and **Papakroni, E. (2024)** AI-Powered Fraud Detection: Leveraging GPT-4o and o1-preview to Train the Next Generation of Forensic Examiners. Two-page proposal submitted at *Journal of Forensic Accounting Research*.

### **Work in Progress (4):**

Lin, T. L. J., **Papakroni, E.** and Holderness, K. (2024) Using AI to Map the SEC Enforcement to Occupational Fraud Map.

**Papakroni, E.** and Karadas, S. (2024) Is insider trading more profitable in more corrupt firms?

**Papakroni, E. (2024)** Severity of Auditor Charges.

**Papakroni, E. (2024)** Impact of Beta Alpha Psi on student career

## **Conference Presentations:**

Expected 2025 Join Midyear Meeting of the AIS and SET Section.

Lin, Tony L. J. and **Papakroni, E.** (2024) *Artificial Intelligence and Financial Statement Fraud.*

Expected 2025 Forensic Accounting Section Research Conference

Lin, Tony L. J. and **Papakroni, E.** (2024) *Artificial Intelligence and Financial Statement Fraud.*

2024 AAA Annual Meeting

August 2024

*Does Political Culture Affect Firm Culture? An Empirical Investigation of Political Corruption and Financial Statement Fraud.*

*Engage and Equip: Transformative Class Activities for the Modern Accounting Semester.*

2024 AAA Forensic Accounting Section Meeting

March 2024

*Does Political Culture Affect Firm Culture? An Empirical Investigation of Political Corruption and Financial Statement Fraud*

2024 AAA Management Accounting Section Midyear Meeting

January 2024

*Engage and Equip: Transformative Class Activities for the Modern Accounting Semester.*

2023 AAA Diversity and Teaching, Learning and Curriculum Meeting

October 2023

*Engage and Equip: Transformative Class Activities for the Modern Accounting Semester.*

2023 ACFE Research Institute, Virtual

May 2023

*Does Political Culture Affect Firm Culture? An Empirical Investigation of Political Corruption and Financial Statement Fraud*

2021 Forensic Accounting Research Conference, Virtual

March 2021

*Changes in Executive Compensation Prior to Financial Misreporting.*

2020 Forensic Accounting Research Conference, Washington, D.C.

March 2020

*Fraud victim organizations: To punish, or not to punish? That is the question.'*

AAA/Deloitte Foundation/J.M. Cook Doctoral Consortium, Westlake, TX

June 2018

*'Fraud victim organizations: To punish, or not to punish? That is the question.'*

Institute for Fraud Prevention, Fall Meeting, New York, NY.

Nov. 2017

*'Fraud victim organizations: To punish, or not to punish, that is the question.'*

Institute for Fraud Prevention, Summer Meeting, Washington, D.C.

June 2015

*'Changes in executive compensation and financial statement fraud.'*

**Conferences Attended:**

AAA Annual Meeting	2019, 2020, 2021, 2024
AAA Forensic Accounting Midyear Meeting	2020; 2021; 2022; 2024
AAA Teaching, Learning and Curriculum Section Meeting	2021; 2023
New Faculty Consortium, Leesburg, VA	2020
AAA/Deloitte Foundation/J. M. Cook Doctoral Consortium, Westlake, TX	2018
AAA Mid-Atlantic Regional Meeting and Doctoral Consortium	2015; 2016, 2020, 2021
Institute for Fraud Prevention Semi-annual	2015; 2017
Annual ACFE Research Institute Meeting	2023; 2024

**Research Grants:** Papakroni, E., Rice, M. M., ‘*Fraud victim organizations: To punish, or not to punish, that is the question.*’ Data grant for ACFE database sponsored by the Institute for Fraud Prevention.

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**HONORS AND AWARDS**

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AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2018
Student Achievement Award from the Federation of Schools of Accountancy	2014
Graduate Research Assistantship from Department of Accounting/WVU	2013

**PROFESSIONAL AFFILIATIONS**

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American Accounting Association  
American Institute of Certified Public Accountants  
Association of Certified Fraud Examiners  
Beta Alpha Psi

**LANGUAGE SKILLS**

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Albanian (native); English (proficient); Italian (proficient); German and Turkish (intermediate)