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:

Academia:

University of Kentucky — 2026 – present
Assistant Clinical Professor

University of South Carolina — 2016 – 2026
Assistant Professor

College of Charleston — 2014 – 2016
Assistant Professor

Georgia State University — 2013 – 2014
Visiting Assistant Professor

Non-Academic:

Fathomfire Foundry, Creator, Owner, and Manager — 2026 -

TantrumCon, Creator, Owner, and Manager — 2018 - 2024

Internal Revenue Service, Criminal Investigator — June 2001 – June 2007

United States Border Patrol, Border Patrol Agent — August 1999 – June 2001

Education:

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

Publications:

Rasso, J. T. 2026. Building the Digital Audit Trail: Participant Authenticity and Preventive Controls in Online Behavioral Research A Commentary on Defending Online Research: A Practical Framework for Demonstrating Participant Authenticity in Surveys and Experiments. Accounting Research & Thought ART-0002-2026C.

Jackson, S. B., Rasso, J. T., and Zimbelman, A. F. 2025. Indirect earnings management. *Contemporary Accounting Research* 42(4): 2776-2798.

Snow, N. M. and Rasso, J. T. 2025. If the tweet fits: How investors process financial information received via social media. *Journal of Information Systems* 39(2): 93-110.

Research inactive from 2017 - 2020

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., R. M. Hirsch, U. S. Murthy, and J. T. Rasso. 2018. The naughty list or the nice list? Earnings management in the days of corporate watchdog lists. *IMA C-Suite Reports*, August 2. Available at: https://www.imanet.org/research-publications/c-suite-reports/the-naughty-list-or-the-nice-list-earnings-management-in-the-days-of-corporate-watchdog-lists

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:

"When Does Reliance on Advanced Technology Elevate Auditor Liability?" with Ann Backof and Jon Grenier. Working paper. Under review at the *Journal of Accounting Research.*

"You're Too Kind: How Employee Self-Assessments and Evaluator Gender Affect Leniency in Subjective Performance Evaluations," with Andrew Newman and Bryan Stikeleather. Working paper. Revising for submission to the *Journal of Management Accounting Research*.

"Technology Attributes and Auditor Liability" with Ann Backof and Jon Grenier. Working paper. Preparing for submission to *The Accounting Review.*

"Investor Processing of Differing Information Streams Disseminated Via Social Media," with Neal Snow and Peter Kipp. Working paper.

Attractiveness Project, with Niki Bruno, Patrick Hurley, and Chad Stefaniak. Analyzing data and preparing first draft of the working paper.

AI and Performance Evaluations Project

Auditor Anonymity Project with Chad Stefaniak

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.*

"When Does Reliance on Advanced Technology Elevate Auditor Liability?" *Presented at the 2021 AAA ABO Meeting, October 2021, the 2022 AAA Audit Midyear Meeting, January 2022, and the 2023 Hawaii Accounting Research Conference, January 2023.*

"Indirect Earnings Management" *Presented at the 2023 Contemporary Accounting Research Conference by co-author Aaron Zimbelman.*

"You're Too Kind: How Employee Self-Assessments and Evaluator Gender Affect Leniency in Subjective Performance Evaluations," *To be presented at the EIASM 2025 Conference on Performance Measurement & Management Control by co-author Andrew Newman.*

Invited Presentations:

"Technology Attributes and Auditor Liability." *Presented at Virginia Polytechnic University, November 2022*, *and at the University of Central Florida, March 2025, by co-author Jon Grenier.*

Teaching Experience:

University of South Carolina – August 2016 – present

Assistant Professor – Introduction to Financial Accounting, Advanced Managerial Accounting, Fraud Examination & Investigation, Financial Accounting, Financial Accounting for MBAs, Managerial Accounting for MBAs

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

AccountingAwards & Honors:

Darla Moore School of Business MBA Best Core Faculty Award, 2025
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

University of South Carolina Faculty Advisory Committee

University of South Carolina Faculty Senate

Ad hoc reviewer, *Accounting Horizons, Accounting, Organizations and Society, Behavioral Research in Accounting, European Accounting Review, International Journal of Accounting Information Systems, Journal of Information Systems, Current Issues in Auditing*, *Managerial Auditing Journal,* and *The Accounting Review*

Reviewer, AAA Annual Meeting 2011-2015, 2021, Forensic Accounting Midyear 2016, Audit Midyear 2012-2019, 2021, Managerial Accounting Midyear 2020.

Discussant, AAA Annual Meeting 2012, Forensic Accounting Midyear 2016, Audit Midyear 2016, and ABO 2021.

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

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

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

Professional Qualifications and Affiliations:

Certified Fraud Examiner (2007 – Present) 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