

Becky Bokrand, CPA, CFF, CFE
Curriculum Vitae
rbokrand@ttu.edu ph. (239) 227-7752
www.linkedin.com/in/beckybokrandcpacfe

EDUCATION & EXPERIENCE

Education

Ph.D., Accounting, Texas Tech University	expected May 2025
M.S., Accounting and Taxation, Florida Gulf Coast University	Aug. 2002
B.S., Accounting, Florida Gulf Coast University	Aug. 2001

Professional Experience

Markham Norton Mosteller Wright & Co., P.A., Fort Myers, Florida Forensic Accounting, Litigation Support, & Mediation Services Client & Case Manager / Expert Witness	Sept. 2003–July 2020
Girardin Baldwin & DiBenedetto, LLP, Naples, Florida Staff Accountant	May 2001–June 2003

Licenses & Certifications

Certified Public Accountant, Texas
Certified in Financial Forensics (CFF)
Certified Fraud Examiner (CFE)

RESEARCH INTERESTS

Auditor characteristics, audit outcomes, disclosure of audit information and processes using archival methodologies

TEACHING INTERESTS

Auditing, Forensic Accounting, Financial Accounting, Fraud Examination

RESEARCH IN PROGRESS

Dissertation

“The Impact of Audit Partner Credentials on Audit Efficiency and Effectiveness.”
Committee: Ryan Huston (chair), Gary Fleischman, Jenna Burke (University of Colorado Denver), and Heather Carrasco (University of New Mexico).

My dissertation assesses the influence of audit partner certification (other than CPA) on audit efficiency and effectiveness. I find that credentialed partners are more efficient, resulting in lower audit fees, compared to non-credentialed partners; and that the clients of non-Big 4 firm partners with more than one credential report lower discretionary accruals compared to partners with one credential.

Dissertation proposal defended September 20, 2024. Dissertation defense planned for March 2025.

Works in Progress

“Amended Form AP Filings and Implications for Audit Quality Outcomes,” with Ryan Huston, Jenna Burke (University of Colorado Denver), and Heather Carrasco (University of New

Mexico). Data collection and manuscript revision in preparation for submission to *The Accounting Review*.

“Signing the Form AP: A Signal of Disclosure Quality or an Unnecessary Requirement?” with Ryan Huston, Jenna Burke (University of Colorado Denver), and Heather Carrasco (University of New Mexico). Data analysis and writing ongoing.

“Leveling Up the CPA,” with Ryan Huston and Heather Carrasco (University of New Mexico). Data analysis ongoing; writing in development; anticipating submission to *Accounting, Organizations, and Society*.

“Certifications as a New Measure of Office-Level Audit Specialization,” with Ryan Huston and Heather Carrasco (University of New Mexico). Data analysis and writing in development.

TEACHING EXPERIENCE AND EFFECTIVENESS

Texas Tech University

Intro to Financial Accounting (ACCT 2300) – 1 Section	Fall 2022
Overall average effectiveness score: 4.1/5.0	
Intro to Financial Accounting (ACCT 2300) – 1 Section	Fall 2021
Overall average effectiveness score: 4.0/5.0	

HONORS & AWARDS

Educational Foundation for Women in Accounting (EFWA) Laurels Scholarship	2024–2025 2023–2024
Texas Tech University Rawls College of Business Area of Accounting Outstanding Contributions in Research as a Doctoral Student Award	2024
Texas Tech University 2024 Graduate Research Poster Competition 2 nd place winner: “Level Up! Audit Quality of Credentials Beyond the CPA”	Mar. 2024
AICPA Accounting Doctoral Scholar award	2020–present

CONFERENCE ATTENDANCE

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium; Westlake, TX	June 2024
East Carolina University Accounting Research Roundtable Gathering (ARRG!)	Apr. 2024
AAA Audit Midyear Meeting	Jan. 2024
AAA Annual Meeting	Aug. 2023

PROFESSIONAL MEMBERSHIPS

American Accounting Association (AAA)
AAA Forensic Accounting Section
AAA Auditing Section
Association of International Certified Professional Accountants (AICPA)
AICPA Forensic and Valuation Services Section
Association of Certified Fraud Examiners (ACFE)
Financial Consulting Group, LC (FCG)