

## Megan F. Hess '97

Associate Professor of Accounting  
Williams School of Commerce, Economics, and Politics  
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Professor Hess teaches courses in the areas of accounting, ethics, and corporate sustainability. Prior to starting her doctoral studies, she spent twelve years in industry, most recently with Deloitte where she investigated financial statement fraud. Professor Hess' research focuses on the intersection of ethics and accounting, exploring topics such as fraud risk management, ethical leadership, whistleblowing, and sustainability accounting. She has presented her work at numerous conferences, published in both management and accounting journals, and written award-winning teaching cases.

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### EDUCATION

- Ph.D.**            **Business Administration, Darden Graduate School of Business, University of Virginia (May 2013)**
- Dissertation: "The Extended Moral Backbone: An Embeddedness View of Moral Voice Intentions"
- M.B.A.**            **Texas A&M University (May 2003)**
- Ford Scholar
- B.A.**            **Politics, Washington and Lee University (June 1997)**
- Magna cum Laude

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### HONORS

- Best Contribution to Teaching Award, Public Interest Section of the AAA (2014)
- Finalist, Excellence in Ethics Dissertation Competition (2013)
- Founder's Award, Society for Business Ethics (2011)
- Phi Beta Kappa inductee (1998)

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### RESEARCH

#### Publications

- "The Fyre Fraud: A Case Exploring the Dark Triad Personality" *Issues in Accounting Education* (2022): <https://doi.org/10.2308/ISSUES-2020-035>
- "Managing and Disclosing Environmental Risks: A Tale of Two Utilities" with Julia Youngman and Elicia Cowins *Issues in Accounting Education* (2021): <https://doi.org/10.2308/ISSUES-18-098>
- "The Consequences of Accounting Failure for Innovation: A Multi-Level Analysis" with Andrew M. Hess *Accounting Horizons* (2020): <https://doi.org/10.2308/horizons-16-194>
- "Organizational Resilience: A Social Exchange Perspective" with Morela Hernandez, Scott Baker, and Jared Harris In B. Caza, N. Powley, and A. Caza, *Handbook of Organizational Resilience*. Edward Elgar Publishing (2020): <https://doi.org/10.4337/9781788112215.00017>

- "Beyond Silence or Compliance: The Complexities of Reporting a Friend for Misconduct" with Linda Trevino, Anjier Chen, and Rob Cross *Business Ethics: A European Review* (2019): <https://doi.org/10.1111/beer.12238>
- "Fraud Risk Brainstorming at Tesla Motors" with Lindsay Andiola *Issues in Accounting Education* (2017): <https://doi.org/10.2308/iace-51973>
- "Brewing Up Controversy: A Case Exploring the Ethics of Corporate Tax Planning" with Raquel Alexander *Issues in Accounting Education* (2015) <http://dx.doi.org/10.2308/iace-51178>
- "Fraud Risk Management: A Small Business Perspective" with James Cottrell *Business Horizons* (2016): <http://dx.doi.org/10.1016/j.bushor.2015.09.005>
- "Fostering an Ethical Organization from the Bottom Up and the Outside In" with Earnest Broughton *Business Horizons* (2014): <http://dx.doi.org/10.1016/j.bushor.2014.02.004>
- "Stakeholder-Driven Strategic Renewal" with Andrew M. Hess *International Business Research* (2016): <http://dx.doi.org/10.5539/ibr.v9n3p53>
- "Moral Voice: Talking about Ethics at Work" with Jared Harris *Darden Business Publishing* (2016): <http://store.darden.virginia.edu/moral-voice-talking-about-ethics-at-work>
- "Resilience in Business" with Morela Hernandez and Rebecca Goldberg *Darden Business Publishing* (2015): <http://store.darden.virginia.edu/resilience-in-business> and <https://www.youtube.com/watch?v=Ih6IDc3MiKo>
- "Fünfzig Schattierungen der Moral" with Earnest Broughton *Compliance Manager* (2015): <https://www.compliance-manager.net/fachartikel/ethische-risiken-lauern-ueberall-1470350725>

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## LECTURES AND WORKSHOPS

- Ethics and Compliance Institute (ECI) Fall Best Practice Forum (Chicago, IL) 2017. "Establishing Personal and Organizational Trust."
- The Business of Teaching Workshop, Copenhagen Business School (Copenhagen, Denmark) 2017. "Auditing: A Liberal Arts Approach."
- Greater San Antonio Ethics & Compliance Roundtable (San Antonio, TX) 2014. "Leveraging Your Social Network for Information, Influence, and Engagement."
- Virginia Society of CPAs (Roanoke, VA) 2014. "Professional Skepticism: A Multi-Level Perspective"
- Ethics Resource Center Fellows (Washington, DC) 2014. "Leveraging Your Social Network for Information, Influence, and Engagement."
- Ethics Resource Center Fellows (Washington, DC) 2012. "Trust, Moral Efficacy, and Peer Reporting Intentions."

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## TEACHING EXPERIENCE

2014 - present **Williams School of Commerce, Washington & Lee University**

- Associate Professor of Accounting teaching Introduction to Accounting (ACCT 100), Sustainability Accounting (ACCT 303), Anatomy of a Fraud (ACCT 304), Auditing (ACCT 360), and Business Ethics (BUS 345)

2013

**Williams School of Commerce, Washington & Lee University**

- Visiting Professor of Business teaching Business Ethics (BUS 345) and Strategic Management (BUS 398)
- Adjunct Professor of Accounting teaching Anatomy of a Fraud (ACCT 297A)

**McIntire School of Commerce, Masters in Accounting Program, University of Virginia**

- Adjunct Professor teaching Forensic Accounting (GCOM 7360)

**Frank Batten School of Leadership & Public Policy, University of Virginia**

- Adjunct Professor teaching Experiential Learning Course in Social Entrepreneurship (PPOL 4730)

2011 - 2012

**College of Arts & Sciences, University of Virginia**

- Adjunct Professor of Religion teaching Business, Ethics, & Society (RELG 2630)

**Williams School of Commerce, Washington & Lee University**

- Adjunct Professor of Accounting teaching Anatomy of a Fraud (ACCT 297A)

**School of Engineering and Applied Science, University of Virginia**

- Instructor teaching Finance/Accounting Unit: Business Fundamentals (ENGR 1559)

**McIntire School of Commerce, Masters in Information Technology, University of Virginia**

- Instructor teaching Special Topics in Ethics

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PRIMARY PROFESSIONAL EXPERIENCE

2003 – 2009

**Senior Manager - Deloitte Financial Advisory Services LLP** (Atlanta & Washington, DC)

*Deloitte Financial Advisory Services provides forensic accounting, corporate investigation, and litigation support services to help companies respond to fraud allegations and commercial disputes.*

- Antifraud Programs and Controls: Developed whitepapers about leading practices in managing global fraud and corruption risks. Updated Deloitte's fraud risk assessment tools and methodologies to address new regulations and heightened fraud risks associated with the economic downturn. Provided antifraud subject matter expertise to Deloitte Center for Corporate Governance and Risk Intelligence programs. Co-led training on Managing Financial Statement Fraud Risk for the Institute of Internal Auditors.
- Forensic Investigations: Managed forensic investigations of a wide array of fraud allegations, including alleged fraud in government contracting, mismanagement of public institution funding, procurement abuses, stock options backdating, and an inflated pricing scheme under a manufacturing services agreement.
- Internal Control Assessments: Supported Sarbanes Oxley readiness efforts by identifying and documenting process flows and controls for the revenue cycle of a large telecommunications company.

- **Regulatory Consulting:** Led several large engagements investigating the costs incurred by wireless carriers to comply with the FCC's Wireless Local Number Portability and E911 mandates. Also advised wireless carriers on Universal Service Fund and Eligible Telecommunications Carrier programs.
- **Litigation Support:** Managed litigation support projects and prepared expert reports in numerous disputes ranging from product liability, contract dispute, billing disputes, to various intellectual property matters (theft of trade secrets, reverse engineering, counterfeit sales, and royalty audits).
- **Other Consulting Projects:** Managed a nation-wide time & motion study designed to capture incremental time and related costs incurred at retail stores across the country related to the advent of wireless local number portability.
- **Leadership Contributions:** Active member of the Deloitte Women's Initiative program, which provides career development opportunities for high performing women. Also developed and taught several training courses, led recruiting efforts, and participated in firm-wide mentoring and counseling programs.

#### **OTHER PROFESSIONAL EXPERIENCES**

- Summer 2002     **Management Intern & Business Analyst - Ford Motor Company** (Dearborn, MI)  
*Worked on project eVEREST, Ford Motor Company's initiative to web-enable and streamline its global procurement operations utilizing Oracle's iProcure application.*
- 2001 – 2003     **Independent Consultant** (College-Station, TX)  
*While completing master's degree in business administration, provided consulting to several start-up businesses helping with business plan preparation, financial modeling, and product prototyping.*
- 1999 – 2001     **Account Manager and Business Analyst - Context Integration, Inc.** (Boston, MA)  
*Provided consulting and systems integration services for Fortune 500 businesses.*
- 1998 – 1999     **Account Manager - Parson Group, LLC** (Boston, MA)  
*Provided financial consulting services for Fortune 500 businesses.*
- 1997 – 1998     **Loan Officer - Wachovia Bank, N.A.** (Winston-Salem, NC & Athens, GA)  
*Provided lending and banking solutions for middle-market sized businesses.*