

Megan F. Hess '97

Associate Professor of Accounting
Williams School of Commerce, Economics, and Politics
Washington and Lee University
Lexington, VA 24450
hessm@wlu.edu

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. Her 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.

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

TEACHING EXPERIENCE

- 2019 - present* **Williams School of Commerce, Economics and Politics, Washington and 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)
- 2014 – 2019* • Assistant Professor of Accounting teaching accounting courses listed above
- 2013 – 2014* • Visiting Professor of Business teaching Business Ethics (BUS 345) and Strategic Management (BUS 398)
- 2012 – 2013* • Adjunct Professor of Accounting teaching Anatomy of a Fraud (ACCT 297A)
- 2013* **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)
- 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

HONORS

- Outstanding Instructional Contribution to Accounting Award - Teaching, Learning and Curriculum (TLC) Section of the AAA (2023)
- 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)

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* (2022): <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=lh6IDc3MIk0>

- “Fünfzig Schattierungen der Moral” with Earnest Broughton *Compliance Manager* (2015): <https://www.compliance-manager.net/fachartikel/ethische-risiken-lauern-ueberall-1470350725>

Working Papers

- “Curbing Carbon Emissions: A Case Study in Measurement, Transparency, and Behavior Change” with Jane Stewart (invited for revision at *Issues in Accounting Education*)
- “Accounting Ethics and Professional Identity: A Practitioner’s Guide”
- “Investor Reactions to Sustainability Performance” with Colin Reid and Brian Hogan
- “Seeking Credibility in Sustainability Reporting” with Andrew Hess

CONFERENCE PRESENTATIONS, LECTURES, AND WORKSHOPS

- The American Accounting Association (AAA) Annual Ethics Research Symposium “Accounting Ethics and Professional Identity: A Practitioner’s Guide” (August 2024)
- Sustainability in the Curriculum Workshop, Associated Colleges of the South, Sewanee, TN. (May 2023)
- The American Accounting Association (AAA) Sustainability Conference, "Curbing Carbon Emissions: A Case Study in Measurement, Transparency, and Behavior Change" (February 2023)
- The American Accounting Association (AAA) Annual Meeting Sustainability Conference, "Seeking Quality in Voluntary Disclosure" (February 2023)
- The American Accounting Association (AAA) Annual Meeting “An Integrity Approach to Accounting Discretion” (2018)
- The Academy of Management (AoM) Annual Meeting “An Integrity Approach to Accounting Discretion” (2018)
- The American Accounting Association (AAA) Annual Meeting “The Consequences of Accounting Failure for Innovation: A Multi-Level Analysis” (2017)
- The American Taxation Association Mid-Year Meeting “Brewing Up Controversy: A Case Exploring the Ethics of Corporate Tax Planning” (2017)
- Ethics and Compliance Institute (ECI) Fall Best Practice Forum “Establishing Personal and Organizational Trust” (2017)
- “Auditing: A Liberal Arts Approach” The Business of Teaching Workshop, Copenhagen Business School (Copenhagen, Denmark) (2017)
- Washington and Lee Digital Humanities Speaker Series “Social Networks and Ethical Leadership” (2017)
- 19th International Symposium on Ethics, Business and Society “The Origins of Organizational Ethics: A Model of Ethical Infrastructure Formation in the New Venture Setting” (2016)
- The Virginia Accounting Research Conference “The Consequences of Governance Failure for Innovation.” (2016)

- The American Accounting Association (AAA) Forensic Mid-Year Meeting “Fraud Risk Brainstorming at Tesla Motors” (2016)
- Society for Corporate Compliance & Ethics Annual Ethics Conference “Leveraging Your Social Network for Information, Influence, and Engagement” (2015)
- Resilience in Business Conference at the Darden Business School, UVA “Leaning Into the Wind: Stakeholder Orientation and Organizational Resilience” (2015)
- The American Accounting Association (AAA) Annual Ethics Research Symposium “Brewing Up Controversy: A Case Exploring the Ethics of Corporate Tax Planning” (2014)
- Excellence in Ethics Conference at Notre Dame University “Leaning Into the Wind: Stakeholder Orientation and Organizational Resilience” (2014)
- Greater San Antonio Ethics & Compliance Roundtable “Leveraging Your Social Network for Information, Influence, and Engagement” (2014)
- Virginia Society of CPAs “Professional Skepticism: A Multi-Level Perspective” (2014)
- Ethics Resource Center Fellows “Leveraging Your Social Network for Information, Influence, and Engagement” (2014)
- Ethics Resource Center Fellows “Trust, Moral Efficacy, and Peer Reporting Intentions” (2012)

SERVICE

University Level

- Co-Chair (2023 - 2024) and Committee Member (2021-2023), *University Sustainability Committee*
- Chair (2023-2024), Interim Chair (2022-2023), and Committee Member (2021-2022), *Faculty Administrators Evaluation Committee*
- Chair, *Science, Society, and the Arts Conference (SSA)* (2020-2021)
- Core Faculty (2023 - Present) and Affiliated Faculty (2020-2023), *Environmental Studies Program*
- Board of Advisors, *Mudd Center for Ethics* (2023 - Present)
- Member, *Automatic Rule and Reinstatement Committee* (2022 - Present)
- Member, *International Education Committee* (2015-2019)
- Member, *Digital Humanities Committee* (2016-2018)
- Member, *College Cohort on Sustainability* (2016-2018)
- Member, *Race, Class, & Gender in the Curriculum* (2018)
- Member, *Strategic Planning Task Force – Student Life Subcommittee* (2017)
- Summer Registration Specialist (2021 - 2024)
- Volunteer, *SophoMORE Program* (2021 - 2022)
- Facilitator, *Contact Committee Event* (2021)
- Facilitator, *First-Year Reading Program* (2020)
- Facilitator, Women in Technology event hosted by *Digital Humanities* (2019)
- Presenter, *LEAD Workshop Series “Power as a Spectrum”* (2018)

Williams School Level

- Member, *AACSB Societal Impact Committee* (2023 - 2024)
- Facilitator, *Entrepreneurship Summit* (2022)
- Member, *Working Group to Explore an Interdisciplinary Minor in Sustainable Commerce* (2017-2018)
- Chair, Subcommittee for AACSB Standard 5 (2017)

Department Level

- Supervised honors theses (3), Summer Research Scholars (20), and independent studies (15)
- Co-Coordinator, Accounting & Finance Careers Panel Discussion (2023)
- Coordinator, Women in Accounting & Finance Panel Discussion (2022)
- Member, Topinka Scholarship Committee (2019, 2020, 2022)
- Keynote Speaker, Beta Alpha Psi (2021)
- Co-Advisor, Beta Alpha Psi (2019)

Professional Service

- Editorial Board member, *Issues in Accounting Education* (2022 – present)
- Reviewer, *Journal of Business Ethics* (2013 – present)
- Reviewer, *Journal of the Academy of Business Education* (2019)
- Reviewer, *Business Ethics Quarterly* (2018)
- Reviewer, *Current Issues in Auditing* (2016)
- Conference Session Facilitator, *AAA Teaching, Learning and Curriculum Section Meeting* (2020)

Community Service

- Treasurer, Rockbridge Area Conservation Council (2023 – present)
- Treasurer, Hoofbeats Therapeutic Riding Center (2019 – present)
- Finance Committee, Stuart Hall School Board of Governors (2023 – present)
- Finance Chair, Rockbridge Area Habitat for Humanity (2014 – 2021)
- Finance Chair, Grace Episcopal Church (2013 – 2019)

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.

- 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.
- 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.