

Rebekha “Becky” Bokrand, Ph.D., CPA, CFF, CFE

Curriculum Vitae

rbokrand@purdue.edu ph. (239) 227-7752
www.linkedin.com/in/beckybokrandcpacfe

EDUCATION & EXPERIENCE

Education

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

Academic Employment

Purdue University, West Lafayette, Indiana Clinical Assistant Professor	Aug. 2025–present
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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
Girardin Investigations, Inc., Naples, Florida Assistant Investigator / Executive Assistant	Jan. 2001–May 2001

Licenses & Certifications

“Diversity, Equity, Inclusion, and Belonging Foundations” I and II Certificates, AAA	2024
“The Inclusive Classroom” Certificate, AAA	2024
Certified Public Accountant, Texas (#118603)	Jan. 2021–present
Certified in Financial Forensics (CFF), AICPA (#862)	July 2008–present
Certified Fraud Examiner (CFE), ACFE (#150502)	Nov. 2007–present
Certified Public Accountant, Florida (#AC36899)	May 2004–Dec. 2022
Licensed Private Investigator, Florida (#C 2600798)	2008–2020

TEACHING EXPERIENCE & EFFECTIVENESS

Texas Tech University

Intermediate Financial Accounting II (ACCT 3305) – 2 sections Overall average effectiveness score: 4.4/5.0	Spr. 2025
Graduate Assistant, Data Analytics for Accountants (ACCT 5303)	Fall 2023
Intro to Financial Accounting (ACCT 2300) – 1 section Overall average effectiveness score: 4.1/5.0	Fall 2022
Intro to Financial Accounting (ACCT 2300) – 1 section Overall average effectiveness score: 4.0/5.0	Fall 2021

TEACHING INTERESTS

Financial Accounting, Managerial Accounting, Audit, Forensic Accounting, Fraud Examination

RESEARCH INTERESTS

Auditor characteristics, disclosure of audit information and processes, audit outcomes (archival)

RESEARCH

Dissertation

defended Mar. 2025

“The Impact of Audit Partner Credentials on Audit Efficiency and Effectiveness.”

Committee: Ryan Huston (chair), Kirsten Cook, 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.

Works in Progress

“The Impact of Credentials for Non-Big 4 Auditors on Audit Quality,” with Jenna Burke, Heather Carrasco, and Ryan Huston. Submitted to *Management Science* for the September 2025 PCAOB/*Management Science* Registered Reports Conference; outcome pending.

“Amended Form AP Filings and Implications for Audit Quality Outcomes,” with Jenna Burke, Heather Carrasco, and Ryan Huston. Submitted to *The Accounting Review* for the June 2024 PCAOB/*The Accounting Review* Registered Reports Conference; not accepted, but invited by the PCAOB to obtain data in furtherance of the paper. Data collection ongoing.

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

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

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

PRACTITIONER PUBLICATIONS

B. Bokrand, L. Gail Markham, and K. Thompson. Dec. 2014/Jan. 2015. “The Twelve Ways of the Expert Witness.” *Financial Valuation and Litigation Expert* (52): 19–20.

B. Bokrand, L. Gail Markham, R. L. Rasnake, and K. Thompson. June/July 2013. “The BP Settlement: Are You Aware of Its Far-Reaching Effects?” *Financial Valuation and Litigation Expert* (43): 11–16.

B. Bokrand, L. Gail Markham, and K. Thompson. Spring 2012. “Markham on Personal Injury and Wrongful Death Damages.” *Dunn on Damages* (6): 13–23.

B. Bokrand, L. Gail Markham, T. Sparkman, and K. Thompson. Apr./May 2011. “Fallacy-Free Forensics.” *Financial Valuation and Litigation Expert* (30): 18–21.

B. Bokrand and T. Sparkman. Oct. 2010. “Spilt: An Update.” *Business Currents*, Greater Naples Chamber of Commerce: 31.

B. Bokrand and T. Sparkman. Aug. 2010. “Spilt: My Business Is Being Affected by the Oil Spill – What Do I Do Now?” *Business Currents*, Greater Naples Chamber of Commerce: 29–31.

- B. Bokrand. May 2010. “Funny Money: Steps Financial Institutions Take to Crack Down on Financial Crime.” *Business Currents*, Greater Naples Chamber of Commerce: 19–22.
- B. Bokrand and L. Gail Markham. Apr./May 2009. “Which Expert Are You – Leia or Boba Fett?” *Financial Valuation and Litigation Expert* (18): 12–13.
- B. Bokrand and L. Gail Markham. Dec. 2007/Jan. 2008. “Components of Damages Claims in Wrongful Death Cases.” *Financial Valuation and Litigation Expert* (10): 11–13.

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; New Orleans, LA	Jan. 2024
AAA Annual Meeting; Denver, CO	Aug. 2023

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	2020–2025

PROFESSIONAL MEMBERSHIPS & SERVICE

Memberships

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

Service Activities

Texas Tech University Rawls College of Business Societal Impact Task Force	2023–2024
Texas Tech University 2023 Graduate School Research Poster Competition Judge	Mar. 2023
Florida Bar 20 th Judicial Circuit Unlicensed Practice of Law Committee	Dec. 2017–Jan. 2020
Lee County (Florida) Dept. of Health and Human Services Partnering For Results (PFR) Grant Proposal Review Panel	June 2014–Jan. 2019
Florida Bar 20 th Judicial Circuit Grievance Committee	June 2014–May 2017
SCORE, Counselors to America’s Small Businesses (f/k/a Service Corps of Retired Executives), an SBA organization; Naples (Florida) Chapter 0573 Treasurer and volunteer business counselor	May 2010–Dec. 2013