

DR. KALANA MALIMAGE

CFE • Assistant Professor of Accounting • Program Director, Master's in Accounting & Taxation

Florida Gulf Coast University | Lutgert College of Business | Fort Myers, FL (239) 745-4588 | kmalimage@fgcu.edu

ACADEMIC APPOINTMENTS

Florida Gulf Coast University *August 2019 – Present*
Assistant Professor of Accounting | Program Director, Master's in Accounting & Taxation (August 2024 – Present)
Lutgert College of Business, Fort Myers, Florida

University of Wisconsin–Whitewater *August 2015 – August 2019*
Assistant Professor of Accounting

Southeastern Oklahoma State University *August 2013 – August 2015*
Assistant Professor of Accounting

EDUCATION

Mississippi State University *2013*
Ph.D., Information Systems

Mississippi State University *2013*
M.S., Professional Accountancy (MPA)

Mississippi State University *2011*
M.S., Information Systems

University of Portsmouth, UK *2003*
B.S., Computer Science

LICENSURE & CERTIFICATIONS

Certified Fraud Examiner (CFE) *October 2016 – Present*
Association of Certified Fraud Examiners (ACFE) | License #616226

REFEREED PUBLICATIONS & PROCEEDINGS

- Malimage, K., & Pinello, A. (2025). Motivating Whistleblowers: The Role of Protection Motivation Theory and Organizational Commitment and Mandatoriness in Shaping Intent. *Journal of Forensic and Investigative Accounting (JFIA)*, 17(3), Special Issue 2025.
- Trinkle, B., Warkentin, M., Malimage, K., & Raddatz, N. (2021). High-Risk Deviant Decisions: Does Neutralization Still Play a Role? *Journal of the Association of the Information Systems (JAIS)*, 22(3).

- Malimage, K., Raddatz, N., Trinkle, B., Crossler, R. E., & Baaske, R. (2020). Impact of Deterrence and Inertia on Information Security Policy Changes. *Journal of Information Systems*, 34(1).
- Malimage, K. (2019). Underutilized Theories for Behavioral Accounting Research and Fraud Examination. *Journal of Forensic and Investigative Accounting (JFIA)*, 11(1), 33–49.
- Warkentin, M., Malimage, N., & Malimage, K. (2012). Impact of Protection Motivation and Deterrence on IS Security Policy Compliance: A Multi-Cultural View. *WISP 2012 Proceedings*, 20. <https://aisel.aisnet.org/wisp2012/20>
- Warkentin, M., Straub, D., & Malimage, K. (2012). Measuring secure behavior: a research commentary. In *Proceedings of the Annual Symposium on Information Assurance (ASIA '12)*. Albany, New York.

RESEARCH IN PROGRESS

- **Neurofraud: A Literature Review and Theoretical Framework for Applying Neuroscience Tools to Fraud Research** *[Under Review at JFIA] 2024 – Present*
A comprehensive literature review and methodological framework proposing how neuroscience tools (EEG, fMRI, eye-tracking, fNIRS, and physiological measures) can be applied to fraud research domains including fraudulent financial reporting, auditor judgment, investor responses, and perpetrator cognition.
- **Inertia, Deterrence, and Organizational Fraud: A Study on Behavioral Intentions in Commission Schemes** *[Ongoing] August 2024 – Present*
Examines how inertia moderates deterrent effects of punishment severity, certainty, and celerity on fraud behavioral intentions in commission-based compensation environments.
- **Rationalizing Non-Compliance: Analyzing Techniques of Neutralization, Self-Efficacy and Time Pressure in AI Policy Compliance** *[Ongoing] August 2024 – Present*
- **Neuro Study to Understand the Cognitive Load of Managerial Accounting Students Based on the Learning Method** *[Finalizing for Submission] 2024 – Present*
- **Investigating the Impacts of Fraud Awareness Training on Intention to Commit Fraud** *[Ongoing] 2025 – Present*
- **Investigating Auditor Behavioral Intentions using a Neuro-Headset** *[Ongoing] 2023 – Present*
Working paper with student Patrick Burns using EEG technology to study auditor decision-making.
- **Does Corporate Social Responsibility Reduce Employee Theft?** *[Ongoing] August 2017 – Present*
- **Data Loss from Storage Device Failure: An Empirical Study of Protection Motivation** *[Writing Results] June 2018 – Present*
- **The Impact of Habit in Information Security Behaviors** *[Ongoing] August 2016 – Present*

CONFERENCE PRESENTATIONS

- Malimage, K. (2025). Inertia, Deterrence, and Organizational Fraud: A Study on Behavioral Intentions in Commission Schemes. American Accounting Association Annual Fraud Conference.
- Malimage, K. (2024). Enhancing Internal Control Compliance: The Role of SETA Programs through the Lens of General Deterrence Theory. Florida Behavioral Accounting Research Symposium, Florida Atlantic University.
- Malimage, K. & Weber, J. (2017). Does Corporate Social Responsibility Reduce Employee Theft? Decision Sciences Institute Annual Conference, Washington, DC.
- Malimage, K. (2017). Investigating Small Business Fraud. Decision Sciences Institute Annual Conference, Washington, DC.
- Malimage, K. (2017). Making a Habit of Internal Control Compliance. American Accounting Association Annual Meeting, San Diego, CA.
- Malimage, K. et al. (2015). Impact of Deterrence and Inertia on Information Security Policy Modifications. 7th Annual Pre-ICIS Workshop on AIS, Fort Worth, TX.
- Malimage, K. & Smith, S. (2014). Accounting for Bitcoin: Is it an Investment or Currency? Decision Sciences Institute, Tampa, FL.

- Malimage, K. et al. (2014). The Impact of SETA Programs on Effective IT Controls and SOX Compliance. Decision Sciences Institute, Tampa, FL.
- Malimage, K. & Warkentin, M. (2012). Impact of Protection Motivation and Deterrence on IS Security Policy Compliance. WISP, Orlando, FL.
- Malimage, K. et al. (2012). Factors Influencing Behavioral Intentions of Auditor Compliance using Deterrence Theory. Decision Sciences Institute, San Francisco, CA.
- Malimage, K. & Warkentin, M. (2012). The Role of Habits in Information Security Behaviors. IFIP Dewald Roode Workshop, Provo, UT.
- Malimage, K. et al. (2012). Measuring Secure Behavior: A Research Commentary. Annual Symposium on Information Assurance, Albany, NY.
- Malimage, K. et al. (2011). Measuring the Dependent Variable for Research into Secure Behaviors. Decision Sciences Institute, Boston, MA.
- Malimage, K. & Warkentin, M. (2011). Perceived Value of Data on Anti-Virus Software Usage: An Empirical Study of Protection Motivation. IFIP Dewald Roode Workshop, Blacksburg, VA.

TEACHING EXPERIENCE

Florida Gulf Coast University 2019 – Present

Course	Title
ACG 2071	Introduction to Managerial Accounting
ACG 4123	Intermediate Financial Accounting III
ACG 3401	Accounting Information Systems
ACG 6205	Advanced Accounting
ACG 6075	Managerial Accounting for Graduate Students (MBA)
ACG 6135	Accounting Theory
ACG 6841	Advanced Accounting Analytics
ACG 6935	Special Topics in Accounting

University of Wisconsin–Whitewater 2015 – 2019

Course	Title
INTRAUNV 104	New Student Seminar
ACCT 244	Introduction to Financial Accounting
ACCT 454	Accounting Information Systems
ACCT 480	Excel for Accountants
ACCT 767	Forensic Accounting & Ethics
DBA 850	Contemporary Research Methods (DBA)

Southeastern Oklahoma State University 2013 – 2015

Course	Title
ACCT 3343	Computer-aided Fraud Examination
ACCT 3513	Cost Accounting
ACCT 4223	Financial Analysis & Control
ACCT 4713	Accounting Information Systems

Course	Title
ACCT 4980	Accounting Software Applications
ACCT 5233	Accounting for Managers (MBA)

COLLEGE SERVICE

Committee	Position / Role	Start Term	End Term
Graduate AOL (GAOL) Committee	Committee Member	Fall 2019	Ongoing
LCOB Strategic Planning Committee	Committee Member	Fall 2022	Ongoing
Graduate Program Committee (GPC)	Committee Chair	Fall 2023	Spring 2026
Graduate Program Committee (GPC)	Committee Member	Spring 2026	Ongoing

DEPARTMENT SERVICE

Committee	Position / Role	Start Term	End Term
AACSB Technology Agility in Accounting Courses	Committee Member	Fall 2019	Ongoing
Instructor II Recruiting Committee	Committee Member	Fall 2024	Spring 2025

UNIVERSITY SERVICE

Committee	Position / Role	Start Term	End Term
Graduate Curriculum Team (GCT)	Committee Member	August 2024	Ongoing
Student Media Advisory Board	Committee Member	January 2024	Ongoing
FGCU Faculty Senate	Committee Member	August 2019	Ongoing

PROFESSIONAL AFFILIATIONS

- American Accounting Association — August 2024 – Present
- Association of Certified Fraud Examiners (ACFE) — October 2016 – Present

AWARDS & HONORS

Professional Development Fund Grant

December 2023

FGCU University Board of Trustees

LCOB Top Tier Award

February 2021

Lutgert College of Business, FGCU

PROFESSIONAL DEVELOPMENT ACTIVITIES

- AAA 2024 Annual Conference, American Accounting Association, Washington, D.C. (August 2024)
- AI-Powered Excel: Teaching Tips, Tricks, and Materials — AAA Workshop (August 2024)
- AAA 2024 Intensive Data and Analytics Workshop, Atlanta, GA (June 2024)
- Artificial Intelligence (AI) and Academic Integrity at FGCU — Webinar (September 2023)

- GenAI in Education Unleashed: Faculty Perspectives on Enhancing Student Learning with Alethea — Webinar (September 2023)
- AAA 2020 Joint Midyear Meeting of AIS, SET and International Sections, Orlando, FL (January 2020)
- Workshop: Storytelling – Turning Raw Financial Data into Compelling Insights, Orlando, FL (January 2022)
- Workshop: Blockchain – A Hands-on Workshop, Orlando, FL (January 2022)
- Workshop, IBM Skills Academy – Cyber Security (April 13–April 22, 2021)
- Workshop, IBM Skills Academy – Artificial Intelligence (March 16–March 26, 2021)
- PSS Training, New AOL Reporting Platform by Watermark (Spring 2021)
- Workshop, Integrating Data Analytics Into Your Accounting Courses: A Hands-On Workshop, Orlando, FL (January 23, 2020)
- Workshop, Hybrid Teaching Academy, Department of E-Learning at FGCU (December 1–December 21, 2020)
- SAS Visual Analytics Training, FGCU (November 2019)
- Workshop, Online Learning Academy, Department of E-Learning/Lucas Center (September 5 – October 8, 2019)
- Participant, Conference for Teaching and Learning in Accounting (CTLA), AAA Annual Meeting, Atlanta, GA (August 2–3, 2014)
- Participant, AACSB Assurance of Learning (AoL) Workshop, Tampa, Florida (January 29–31, 2014)
- Participant, Quality Matters Workshop for Online Teaching Certification (October 22 – November 13, 2013)