

From the Editors

The articles in the Spring 2004 issue reflect the JECM's focus on theory, policy, and practice. The Slitz article, *Fighting Economic Crime with a Resolved Identity Platform*, continues our focus on the growing issues of identity fraud and identity theft raised in the last issue. The paper discusses the need for a platform that provides an accurate assessment of an identity within a banking and financial service provider industry risk operations environment. In *The Fraud Management Lifecycle: A Holistic Approach to Fraud Management*, Wilhelm proposes an eight stage process that allows businesses to develop and enhance their fraud management activities to increase their fraud loss performance. He argues that the stages are not static, but rather it is the interaction between and among them that provides the additional lift in combating fraud. *An Accountant's Defining Moments: Questionable Corporate Practices Before and After the Sarbanes-Oxley Act of 2002* analyzes the experiences and attitudes of over 1,700 California-based CPAs. A self administered survey was conducted by the authors, R.A. Wilson, Angela La See, and Kyungseok Choo, to test the hypothesis that improper corporate business practices are often a result of accounting professionals' acquiescence to executive directives to circumvent generally accepted accounting principles (GAAP). The results of the study also reveal CPA perspectives on the projected effectiveness of the Sarbanes-Oxley Act in preventing and controlling future circumvention of GAAP. George Higgins and David Makin's article, *Does Social Learning Theory Condition the Effects of Low Self-Control on College Students' Software Piracy*, explores the theory that favorable attitudes toward software piracy and associations with deviant peers will condition the effect that low self-control has on software piracy. Responses from a nonrandom sample of over 300 college students demonstrate the connections between low self-control and software piracy. The authors discuss how their results can provide a fuller understanding of computer crime and play a role in the development of college policies on software piracy.

Due to additional responsibilities, Professor Annette Jolin has resigned from the Editorial Board. We would like to take this opportunity to thank Annette for her assistance with launching the JECM and her thoughtful reviews.

Our Summer issue will be out in August 2004. We are currently accepting articles for it and invite and encourage you to consider making a submission by July 15th. The JECM is published quarterly: Winter (February), Spring (May), Summer (August), and Fall (November).

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