

2017

## A Conversation with Byron Pike, College of Business

Sarah Asp Olson  
*Minnesota State University, Mankato*

Follow this and additional works at: <https://cornerstone.lib.mnsu.edu/frontiers>



Part of the [Scholarship of Teaching and Learning Commons](#)

### Recommended Citation

Olson, S. A (2017). A Conversation with Bryon Pike, College of Business. *Frontiers*, 6(1), 12.

This Article is brought to you for free and open access by the College of Graduate Studies and Research at Cornerstone: A Collection of Scholarly and Creative Works for Minnesota State University, Mankato. It has been accepted for inclusion in Frontiers by an authorized editor of Cornerstone: A Collection of Scholarly and Creative Works for Minnesota State University, Mankato.

# A Conversation With

# Byron Pike, College of Business

By Sarah Asp Olson

In April, Byron Pike became the first representative from the College of Business to present his original research before colleagues and community members as part of the Douglas R. Moore Lecture Series.

Pike, who has been a member of the faculty of Minnesota State Mankato's Accounting and Business Law department since 2010, outlined findings from his study, "How Does an Audit or a Forensic Mindset Influence Auditors' Fraud Risk Assessment and Subsequent Risk Response?"

In the study, Pike primed financial statement auditors to adopt a forensic mindset when completing a fraud detection task. He found auditors using a forensic specialist mindset assessed fraud risk at a higher level and proposed more fraud detection procedures in high risk situations, as compared to auditors and forensic specialists using their typical mindsets. We asked Pike about his research, as well as how he draws on his academic and professional experience in the classroom.

**Yours is the first study to look at mindset in an auditing context. How have your findings lived up to the Douglas R. Moore Lectureship criteria to "expand the boundaries of scholarly activity in your field?"**

We live in a world where you have to do more with less; expectations are increasing regardless of the discipline. Auditors are more abundant and cheaper than forensic specialists. With a simple mindset manipulation, we were able to improve auditors' fraud decision performance, so much so, that auditors primed with a forensic mindset outperformed both typical auditors and forensic

specialists performing the same task. This superior performance was the result of the primed auditors taking on attributes from both the financial auditing and forensic domains. We identified a low-cost method of achieving the most efficient results.

**You have experience as a CPA and an academic concentration in psychology. How does your background enhance your teaching and research at Minnesota State Mankato?**

I find it difficult to explain or teach something I haven't done. The benefit of having practice experience is that I not only can articulate the standards and rules but also provide context through real-world examples and experiences. This combination of background, application and contextual examples help solidify students' understanding and learning.

On the psychology side, we identify deficiencies or biases that influence accountants' decision performance. I try to make my students aware of these judgment deficiencies to help prepare them to handle the challenges faced by the profession. ... In some respects, I'm a psychology researcher who is using an accounting context.

## Douglas R. Moore Lectureship

Established in 1975 by former Minnesota State Mankato president, Douglas R. Moore, the eponymous lectureship is designed to celebrate excellence in research across Minnesota State Mankato's campus. Pike was the 43rd presenter, and the first from the College of Business.

