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Winthrop Professor, Student Team Up to Research Effectiveness of State Whistleblower Laws

Winthrop University

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Winthrop Professor, Student Team Up to Research Effectiveness of State Whistleblower Laws

Quick Facts

- The pair used archival data to make the determination.
- They hope to present their findings in April at the Southeast Region Meeting of the Annual Accounting Association.



Adriana Cordis

ROCK HILL, SOUTH CAROLINA — State whistleblower laws are meant to protect private employees who report wrongdoings at their respective companies, whether it's a health and safety violation or harassment. But do they actually work?

Winthrop University **Assistant Professor of Accounting Adriana Cordis** and **business student Elizabeth Lambert** say yes, they do, in their new research paper. The pair hopes to present its findings in April at the **Southeast Region Meeting of the Annual Accounting Association**.



Elizabeth Lambert

In **"Do State Whistleblower Laws Reduce Corporate Fraud?"**, the two explored the connection between state whistleblower laws and corporate fraud convictions in the United States. Using archival data, they found that these states have fewer corporate fraud convictions per capita, provided that residents were well aware of these laws.

Cordis suggested the project to Lambert after she was accepted into the university's **McNair Scholars program**, which prepares underserved student populations for graduate programs by providing research and other opportunities, as well as financial support throughout the graduate admissions process. Cordis and Lambert delved into the project over the summer.

"Taking part in research is an opportunity that most undergraduate students do not get to experience," said Lambert, a Chesnee, South Carolina, resident. "[Dr. Cordis] has given me advice on graduate school and my career. She has been a great mentor to me in all ways."

Cordis said she hoped the research process has been an enriching experience for Lambert as well. I have enjoyed working with Elizabeth," she said. "She has provided great insight and has shown remarkable research skills."

Lambert has already been accepted into the Master of Professional Accountancy program at Clemson University.

For more information, contact **Nicole Chisari**, communications coordinator, at chisarin@winthrop.edu or 803/323-2236.

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