

Chad M. Stefaniak, Ph.D., C.P.A.

*Associate Professor
FORVIS Faculty Fellow
Cramer Research Fellow
University of South Carolina
October 2023*

University of South Carolina
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Columbia, SC 29208

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Education

Ph.D. (Accounting)	University of Alabama, 2009
MAcc (Accounting)	University of Alabama, 2003
B.S., BADM (Accounting)	Central Michigan University, 2002

Academic Positions

Associate Professor	University of South Carolina, 2016-present
Associate Professor and Department Chair	Central Michigan University, 2013-2016
Assistant Professor	Oklahoma State University, 2009-2013

Interests

Research: Audit Quality, Audit Judgment, and Decision-Making
Teaching: Auditing, Accounting Information Systems, Financial Accounting

Accepted Papers

“The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?”, with David Wood et al. *Issues in Accounting Education* (2023).

“Management’s Reporting Motives and the Leniency of Auditors’ Internal Control Evaluations: The Role of Organizational Identification and Auditor-type” with Ben Commerford and Curtis Mullis. *The Accounting Review* (2023).

“The Effects of Client Status and the Auditor’s Presentation of Multiple Estimation Alternatives on Client Financial Reporting Aggressiveness”, with Sanaz Aghazadeh and Andrew Collins. *Behavioral Research in Accounting* (2020)

“Using Undisclosed Time Budgets to Reduce the Magnitude of Auditors' Underreporting of Chargeable Time,” with Jill Weber. *Behavioral Research in Accounting* (2018).

“Audit Partner Disclosure: An Experimental Exploration of Accounting Information Contagion,” with Tamara Lambert and Benjamin Luippold. *Behavioral Research in Accounting* (2018).

“Investigating Inspection Risk: An Analysis of PCAOB Inspections and Internal Quality Reviews,” with Richard Houston and Duane Brandon. *Auditing: A Journal of Practice & Theory* (2017).

“An International Perspective on Audit Report Lag: A Synthesis of the Literature and Opportunities for Future Research,” with Alexandria Weisbarth, Michael Barnes, and John Abernathy. *International Journal of Auditing* (2017). [Result of undergraduate honors research project advising]

“Literature Review and Research Opportunities on Credibility of Corporate Social Responsibility Reporting,” with John Abernathy, Jacqueline Fillmore, and Anne Wilkins. *American Journal of Business* (2017). [Result of undergraduate honors research project advising]

“The Work Environment in Large Public Accounting Firms,” with Dana Hermanson, Rich Houston, and Anne Wilkins. *Current Issues in Auditing* (2016).

“Using ‘The Wave’ to Facilitate Students’ Understanding of the Social and Psychological Pressures Associated with the Auditing Profession.” *Current Issues in Auditing* (2016)

“The Effect of Deadline Pressure on Pre-Negotiation Positions: A Comparison of Auditors and Client Management,” with Bradley Bennett and Rick Hatfield. *Contemporary Accounting Research* (2015).

“How the Source of Audit Committee Accounting Expertise Influences Financial Reporting Timeliness,” with John Abernathy, Brooke Beyer, and Adi Masli. *Current Issues in Auditing* (2015)

“Do PCAOB Inspection Reports Influence Corporate Executives’ Perceptions of Audit Quality and the Likelihood of Switching Auditors?” with Richard Houston and Jesse Robertson. *Accounting and the Public Interest* (2014).

“The Association Between Characteristics of Audit Committee Accounting Experts, Audit Committee Chairs, and Financial Reporting Timeliness,” with John Abernathy, Brooke Beyer, and Adi Masli. *Advances in Accounting* (2014).

“A Summary of 10 Years of PCAOB Research: What Have We Learned?” with John Abernathy and Michael Barnes. *Journal of Accounting Literature* (2013).

“A Summary of Research on External Auditor Reliance on the Internal Audit Function,” with Charles Bame-Aldred, Duane Brandon, William Messier, and Larry Rittenberg. *Auditing: A Journal of Practice & Theory* (2013).

“Audit Partner Perceptions of Post-Audit Review Mechanisms: An Examination of Internal Quality Review and PCAOB Inspections,” with Richard Houston, *Accounting Horizons* (2013).

“Sent from my iPhone: The Medium and Message as Signals of Sender Professionalism in Mobile Telephony,” with Caleb Carr, *Journal of Applied Communications Research* (2012).

“The Effects of Organizational Identification on Internal and External Auditors’ Evaluation of Internal Control Deficiencies,” with Richard Houston and Robert Cornell, *Auditing: A Journal of Practice & Theory* (2012)

“Social Identification and Differences in External and Internal Auditor Objectivity”, with Robert Cornell. *Current Issues in Auditing* (2011).

“Does Wrongdoer Reputation Matter? Impact of Wrongdoer Performance and Likeability Reputations on Auditors’ Intention to Take Action and Choice of Reporting Outlet,” with Mary Curtis and Jesse Robertson (2011). *Behavioral Research in Accounting*.

“Formation and Consequences of Going Concern Opinions: A Review of the Literature,” with Jodi Gissel and Jesse Robertson (2010). *Journal of Accounting Literature*.

“The Effect of Magnitude of Audit Difference and Prior Client Concessions on Negotiations of Proposed Adjustments,” with Rick Hatfield, Rich Houston and Spencer Usrey (2010). *The Accounting Review*.

“The Causes and Consequences of Auditor Switching: A Review of the Literature,” with Richard Houston and Jesse Robertson. *Journal of Accounting Literature* (2009).

“When Auditors Err: The Impact of Mistake Significance and Superiors’ Historical Reactions on Staff Auditor Mistake Admission,” with Jesse Robertson (2009). *International Journal of Auditing*.

Under Review

“Audit Firm Tenure and Nonprofessional Investors’ Perceptions of Entitativity and Independence Impairment: The Mitigating Effect of Partner Rotation Disclosure,” with Sarah Judge and Brian Goodson. Conditionally accepted at *Contemporary Accounting Research* (October 10, 2023).

“Time out: Auditor perceptions and audit outcomes when an audit firm decides not to require its auditors to report billable time”, with Erin Hawkins, Drew Newman, Jesse Robertson, and Jeremy Vinson. Under round review at *Accounting Horizons* (August 31, 2023).

“How Negative Accounting News Events and Voluntary Sustainability Assurance Influence Consumer Purchasing Intentions”, with Clark Hampton, Adi Masli, and Macy Knutson. Revising for second round submission at *Accounting, Organizations and Society* (September 14, 2022).

“Auditors’ Susceptibility to Affective Bias via Repeated Client Email Exchanges with Mixed Evidence” with Erin Hawkins and Kate Sorensen. Revising for second round at *Accounting Horizons* (February 9, 2023).

“The effect of different approaches to administering a fixed wage raise on employee productivity” with Bryan Stikeleather and Nate Waddoups. Revising for second round at *Accounting, Organizations and Society* (February 15, 2023).

“Caring for the community: The effects of client civic benefit on auditors’ stakeholder prioritizations and audit judgments”, with Tim Brown and Macy Knutson. Revising for second round review at *Accounting Horizons* (August 23, 2023).

“The Limits of Darkness: The Effect of Dark Triad and Moral Identity on Auditor Judgments”, with Kristen Thompson. Under first round review at *Auditing: A Journal of Practice & Theory* (June 29, 2023).

“Reexamining the Outcome Effect: Do Performance Evaluations Deter Auditors from Meeting Their Professional Obligations?” with Mary Marshall, Curtis Mullis, and Kelli Saunders. Under first round review at *Journal of Business Ethics* (August 4, 2023).

Working Papers

Works In Progress

“Psychological Ownership”, with Chris Agoglia, Nikki Mackenzie, Macy Knutson. Analyzing results

Research Publicity/Inquiry

Going Concern (2020). “Let’s see what some folks are saying about the proposal to fold the PCAOB into the SEC”
<https://goingconcern.com/lets-see-what-folks-are-saying-about-the-proposal-to-fold-the-pcaob-into-the-sec/>

MarketWatch (2018). “Study: Investors may avoid companies audited by same partners of troubled companies.”
<https://www.marketwatch.com/story/study-investors-may-avoid-companies-audited-by-same-partners-of-troubled-companies-2018-04-27>

Economia (2018). “Audit partner disclosure has significant effect on investors.” <https://economia.icaew.com/en/news/april-2018/audit-partner-disclosure-has-significant-effect-on-investors>

CFO Magazine (2018). “New PCAOB Rule Sways Investor Decisions.” <http://ww2.cfo.com/auditing/2018/04/new-pcaob-rule-sways-investor-decisions-audit-partner/>

Accounting Today (2018). “Study casts doubt on usefulness of disclosing audit engagement partners.”
<https://www.accountingtoday.com/news/study-casts-doubt-on-usefulness-of-disclosing-auditing-firm-engagement-partners-in-pcaob-standard>

The Wall Street Journal (2016). Interviewed in response to PCAOB 2016 Inspection Report findings.

The Guardian (2016). “Sent From My iPhone: how a humblebrag became a key piece of net etiquette.”
<https://www.theguardian.com/technology/2016/aug/26/sent-from-my-iphone-humblebrag-etiquette>

International Federation of Accountants (2016). “Using Hidden Time Budgets to Reduce the Magnitude of Auditors' Underreporting of Chargeable Time,” with Jill Weber. Reviewed paper and interviewed coauthor for media coverage.

Agenda Week – A Financial Times Service (2013). “Accounting Board Revives Divisive Audit Partner Naming Proposal.”

The Huffington Post (2013). “Why I Include 'Sent From My iPhone' -- Even When It's Not.” http://www.huffingtonpost.com/bianca-bosker/sent-from-my-iphone-signature_b_3516549.html

Haimowitz and Hurley (the AAA's Public Relations firm). “Do PCAOB Inspection Reports Influence Corporate Executives' Perceptions of Audit Quality and the Likelihood of Switching Auditors?” reviewed for press release and media coverage. (2010)

Regulatory Impact

PCAOB (2022). A firm's system of quality control and other proposed amendments to PCAOB standards, rules, and forms. The PCAOB used my 2016 paper Hermanson et al. as reference material for the proposed amendment. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket046/2022-006-qc.pdf?sfvrsn=b89546e2_2

American Accounting Association (2020). Comment letter on the Concept Release, *Potential Approach to Revisions to PCAOB Quality Control Standards*. My 2016 paper with Hermanson et al. was referenced in the comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket046/028_aaa_asc.pdf?sfvrsn=38226bf3_0

Fuller (2016). Comment on Docket 034: *Proposed Auditing Standards on the Auditor's Report and the Auditor's Responsibilities Regarding Other Information and Related Amendments*. My 2015 paper with Bennett and Hatfield was cited in the comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket034/049c_fuller.pdf?sfvrsn=477c5d93_0

PCAOB (2015). Supplemental request for comment: Rules to require disclosure of certain audit participants on a new PCAOB form. PCAOB cited my 2018 paper with Lambert and Luippold in their modification to their rulemaking docket. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket029/release_2015_004.pdf?sfvrsn=d9d45365_0

American Accounting Association (2015). Comment letter on Staff Consultation Paper No. 2015-01 *The Auditors' Use of the Work of Specialist*. My 2013 paper with Bame-Aldred et al. was cited in the comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket044/027_aaa.pdf?sfvrsn=3241be8d_0

Auditing Standards Committee, Auditing Section of the American Accounting Association (2014). Comment letter on the PCAOB Rulemaking Docket Matter No. 029; PCAOB Release No. 2031-009. My 2018 paper with Lambert and Luippold was cited in the comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket029/062c_aaa.pdf?sfvrsn=491896e0_0

Theodore Mock (2014). Comments prepared for the PCAOB Public Meeting on the Auditor's Reporting Model. My 2009 paper with Robertson and Houston was cited in the comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket034/ps_mock.pdf?sfvrsn=6a0411ac_0

Judy Beckman (2014). Office of the Chief Accountant Professional Practice Group, US Securities and Exchange Commission. Requested paper for review. Lambert, T.A., B.L. Luippold, and C. M. Stefaniak. “Audit partner disclosure: Potential implications for investor reaction and auditor independence”

PCAOB (2013). Improving the transparency of audits: Proposed amendments to PCAOB auditing standards to provide disclosure in the auditor's report of certain participants in the audit. Cited my 2018 paper with Lambert and Luippold when amending the proposal. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket029/pcaob-release-no-2013-009---transparency.pdf?sfvrsn=d0e180c9_0

Deloitte (2012). March 21, 2012 Public Meeting on Auditor Independence and Audit Firm Rotation. My 2009 paper with Houston and Robertson was cited in their comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket037/ps_echevarria.pdf?sfvrsn=3f3efd98_0

PWC (2011). PWC Comment letter on: PCAOB Rulemaking Docket Matter No. 37, Concept Release on Auditor Independence and Audit Firm Rotation. Cited my 2009 paper with Robertson and Houston. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket037/429_pwc.pdf?sfvrsn=36d44a61_0

Shawn Davis (2010). SEC Accounting Fellow, Professional Practice Group, Office of the Chief Accountant. Requested paper to review for standard-setters.

PWC (2009). PCAOB Rulemaking Docket Matter No. 37, *Concept Release on Auditor Independence and Audit Firm Rotation*. Cited my 2009 paper with Robertson and Houston in their comment letter. https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/rulemaking/docket037/429_pwc.pdf?sfvrsn=36d44a61_0

Teaching Experience

2022 Fall, ACCT 734 – Research and Communications (4.86/5.00; 3.81 Class GPA)
2021 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.83/5.00; 3.84 Class GPA)
2021 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.65/5.00; 3.77 Class GPA)
2021 Spring, ACCT 734 – Research and Communications (4.90/5.00; 3.89 Class GPA)
2020 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.51/5.00; 3.82 Class GPA)
2020 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.50/5.00; 3.90 Class GPA)
2020 Spring, ACCT 734 – Research and Communications (4.61/5.00; 3.75 Class GPA)
2019 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.79/5.00; 3.73 Class GPA)
2018 Fall, ACCT 736 – Information Technology Assurance, Control, and Security (4.55/5.00; 3.83 Class GPA)
2018 Fall, ACCT 734 – Research and Communications (4.72/5.00; 3.74 Class GPA)
2018 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (4.66/5.00; 3.82 Class GPA)
2017 Fall, ACCT 736 – Information Technology Assurance, Control, and Security (4.59/5.00; 3.80 Class GPA)
2017 Fall, ACCT 734 – Research and Communications (4.65/5.00; 3.86 Class GPA)
2017 Spring, ACCT 736 – Information Technology Assurance, Control, and Security (3.96/5.00; 3.86 Class GPA)
2017 Spring, ACCT 734 – Research and Communications (4.16/5.00; 3.45 Class GPA)
2016 Fall, ACCT 736 – Information Technology Assurance, Control, and Security (4.77/5.00; 3.92 Class GPA)
2016 Fall, ACCT 734 – Research and Communications (4.71/5.00; 3.96 Class GPA)
2015 Summer, ACC 250 – Introduction to Financial Accounting (3.84/4.00; 2.64 Class GPA)
2015 Spring, ACC 250 – Introduction to Financial Accounting (3.59/4.00; 2.46 Class GPA)
2014 Fall, ACC 250 – Introduction to Financial Accounting (3.38/4.00; 2.20 Class GPA)
2014 Spring, ACC 531 – External Auditing (3.88/4.00; 2.91 Class GPA)
2013 Fall, ACC 250 – Introduction to Financial Accounting (3.60/4.00; 2.29 Class GPA)
2012 Spring, ACCT 4503 – External Auditing (3.66/4.00; 3.17 Class GPA)
2011 Fall, ACCT 4503 – External Auditing (3.86/4.00; 3.26 Class GPA)
2011 Spring, ACCT 4930 – External Auditing (3.78/4.00; 3.10 Class GPA)
2010 Fall, ACCT 4233 – Internal Auditing (3.79/4.00; 3.28 Class GPA)
2010 Spring, ACCT 4233 – Internal Auditing (3.82/4.00; 3.35 Class GPA)
2009 Fall, ACCT 4233 – Internal Auditing (3.55/4.00; 3.23 Class GPA)
2009 Spring, AC 389 – Accounting Information Systems Development, Operation, and Control
2008 Fall, AC 432 – Introduction to Corporate Governance and Risk Assessment (4.55/5.00)
2008 Summer, AC 432 – Introduction to Corporate Governance and Risk Assessment (4.93/5.00)
2008 Summer, AC 389 – Accounting Information Systems Development, Operation, and Control (4.82/5.00)
2008 Spring, AC 389 – Accounting Information Systems Development, Operation, and Control (4.64/5.00)
2007 Fall, AC 210 – Introduction to Financial Accounting (4.54/5.00)
2007 Summer, AC 389 - Accounting Information Systems Development, Operation, and Control (4.74/5.00)
2007 Spring, AC 389 - Accounting Information Systems Development, Operation, and Control (4.89/5.00)
2006 Fall, AC 389 - Accounting Information Systems Development, Operation, and Control (4.77/5.00)

Professional Experience

InfraGard National Members Alliance (2022 – Present)
Federal Bureau of Investigation’s Citizen’s Academy (2022)
Course Development, Dixon Hughes Goodman – Senior Manager and Partner Training (2018)

Consultation, Michigan State Attorney General's Office (2018)
Consultation, Michigan State Attorney General's Office (2017)
Consultation, Michigan State Attorney General's Office (2016)
Expert Witness, Michigan State Attorney General's Office (2014)
Expert Witness, Thurswell Law Firm (2010)
Senior Auditor, Risk Advisory Services, Ernst & Young, LLP (2001-2005, includes internships and part-time work)

Service

External Academy-Related Committees and Service Activities

- Editorial Board – *Auditing: A Journal of Practice & Theory* (June, 2017 – Present)
- Editorial Board – *Accounting Horizons* (June, 2021 – Present)
- Vice-President Academic – *Auditing Section* (2023 – Present)
- Communications Committee – *Auditing Section* (August, 2018 – 2023)
- Manuscript reviewer – *Journal of Business Ethics* (June, 2023)
- Manuscript reviewer – *Accounting Horizons* (June, 2023)
- Manuscript reviewer – *Accounting Horizons* (February, 2023)
- Manuscript reviewer – *Accounting Horizons* (December, 2022)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (November, 2022)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (August, 2022)
- Manuscript reviewer – *Contemporary Accounting Research* (August, 2022)
- Manuscript reviewer – *The Accounting Review* (July, 2022)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (April, 2022)
- Manuscript reviewer – *Contemporary Accounting Research* (March, 2022)
- Manuscript reviewer – *Journal of Business Ethics* (March, 2022)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (October, 2021)
- Meetings Task Force – AAA (January, 2020 – May, 2021)
- Manuscript reviewer – *Accounting Horizons* (September, 2021)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (August, 2021)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (May, 2021)
- Manuscript reviewer – *The Accounting Review* (January, 2021)
- Manuscript reviewer – *Journal of Information Systems* (January, 2021)
- Manuscript reviewer – *Accounting, Organizations, and Society* (January, 2021)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (September, 2020)
- Manuscript reviewer – *The Accounting Review* (August, 2020)
- Manuscript reviewer – *The Accounting Review* (July, 2020)
- Manuscript reviewer – *The Accounting Review* (June, 2020)
- Manuscript reviewer – *The Accounting Review* (May, 2020)
- Manuscript reviewer – *International Journal of Auditing* (May, 2020)
- Manuscript reviewer – *Accounting, Organizations, and Society* (May, 2020)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (May, 2020)
- Treasurer – *Auditing Section* (June, 2017 – June, 2019)
- Manuscript reviewer – *International Journal of Auditing* (November, 2019)
- Manuscript reviewer – *The Accounting Review* (October, 2019)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (September, 2019)
- Manuscript reviewer – *Managerial Auditing Journal* (June, 2019)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (March, 2019)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (January, 2019)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (September, 2018)
- Manuscript reviewer – *Behavioral Research in Accounting* (August, 2018)
- Manuscript reviewer – *Accounting, Organizations, and Society* (June, 2018)
- Manuscript reviewer – *Contemporary Accounting Research* (May, 2018)
- Manuscript reviewer – *The Accounting Review* (March, 2018)
- Manuscript reviewer – *The Accounting Review* (January, 2018)

- Director for Auditing Section – 2018 Annual Meeting (2017 – 2018)
- Manuscript reviewer – *Managerial Auditing Journal* (January, 2018)
- Long, J., J. Mueller-Phillips, and C. Stefaniak. 2017. The audit research summary database: A free resource connecting practice and academia. *Connections* (May/June): 18-20.
- Vice Director for Auditing Section – 2017 Annual Meeting (2016 – 2017)
- Manuscript reviewer – *The Accounting Review* (May, 2017)
- Manuscript reviewer – *Current Issues in Auditing* (April, 2017)
- Manuscript reviewer – *The Accounting Review* (March, 2017)
- Manuscript reviewer – *International Journal of Auditing* (October, 2016)
- Manuscript reviewer – *Behavioral Research in Accounting* (August, 2016)
- Manuscript reviewer – *International Journal of Auditing* (May, 2016)
- Auditing Section – Education Committee member (2016 – 2018)
- Manuscript reviewer – *Behavioral Research in Accounting* (March, 2016)
- Manuscript reviewer – *The Accounting Review* (January, 2016)
- Manuscript reviewer – *Contemporary Accounting Research* (August, 2015)
- Manuscript reviewer – *Behavioral Research in Accounting* (July, 2015)
- Auditing Section – Communications Committee Chair [Externally nominated position] (2012 – 2015)
- Manuscript reviewer – *Contemporary Accounting Research* (May, 2015)
- Manuscript reviewer – *Contemporary Accounting Research* (March, 2015)
- Manuscript reviewer – *Current Issues in Auditing* (March, 2015)
- Manuscript reviewer – *The Accounting Review* (February, 2015)
- Manuscript reviewer – *Contemporary Accounting Research* (January, 2015)
- American Journal of Business – Associate Editor (2014 - 2016)
- APLG Nominating Committee (2014 - 2016)
- APLG Midwest Region Coordinator (2014 - 2016)
- Dissertation Committee Member – Oklahoma State University (2013-2015)
- AACSB SOA Accreditation Maintenance Peer Review Team – Ohio University (2014)
- Manuscript reviewer – *Auditing: A Journal of Practice & Theory* (2014)
- Manuscript reviewer – *Contemporary Accounting Research* (2013; revision)
- Manuscript reviewer – *The Accounting Review* (2013)
- Manuscript reviewer – *Contemporary Accounting Research* (2012, twice)
- Manuscript reviewer – *International Journal of Accounting, Auditing, and Performance Evaluation* (2012)
- PCAOB Research Synthesis Team Leader [Externally nominated position] (2011)
- Manuscript reviewer – *Contemporary Accounting Research* (2011)
- Auditing Section – Communications Committee Member [Externally nominated position] (2011)
- Manuscript reviewer – *Current Issues in Auditing* (2011)
- Deloitte Trueblood Conference Planning Committee [Externally nominated position] (2010)
- Manuscript reviewer – *International Journal of Auditing* (2009 – 2010)

Internal Committee and Service Activities

- USC – MACC Academic Director (2022 – Present)
- USC – Master’s Program Faculty Committee (2022 – Present)
- USC – Dissertation Committee Chair for Macy Knutson (2022 – Present)
- USC – PhD Committee (2021 – Present)
- USC – Darla Moore School of Business Certificate Electives Approval Committee (2020 – Present)
- USC – Behavioral Strategy Committee (2018 – Present)
- USC – MACC Committee (2016 – Present)
- USC – DMSB Graduate Program Strategic Planning Task Force (2023 – Present)
- USC – Business Success Academy Review Committee (2023 – Present)
- USC – Dissertation Committee Chair for Kristen Thompson (2020 – 2022)
- USC – Faculty Search Committee (2022)
- USC – Faculty Search Committee (2021)
- USC – Second year PhD summer paper advisor – Macy Knutson (2020 – 2021)

- USC – PhD Committee (2018 – 2021)
- USC – Co-Chair Palmetto Symposium on Experimental Accounting Research Planning Committee (2020-2021)
- USC – Darla Moore School of Business Rising Scholars Mentor (2019 – 2020)
- USC – Dissertation Committee Member for Sarah Judge (2018 – 2020)
- USC – First year PhD summer paper advisor – Macy Knutson (2019 – 2020)
- USC – Second year PhD summer paper advisor – Kristen Steury (2018 – 2020)
- USC – Faculty Search Committee (2019)
- USC – Co-Chair Palmetto Symposium on Experimental Accounting Research Planning Committee (2018-2019)
- USC – First year PhD summer paper advisor – Kristen Steury (2017 – 2018)
- USC – Palmetto Symposium on Experimental Accounting Research Planning Committee (2017 – 2018)
- USC – Dissertation Committee Member for Mary Marshall (2016 – 2018)
- USC – Dissertation Committee Member for Erin Hawkins (2016 – 2017)
- USC – Faculty Search Committee (2016)
- CMU - Department Chair, School of Accounting (2013 – 2016)
- CMU - Accounting Host for AACSB Accreditation Visit [Successful maintenance of accreditation] (2015)
- CMU - Senior Honors Project Advisor – Natalie Flowers (2014-2015)
- CMU - Leadership Institute Project Advisor – Autumn Luginbuhl (2014-2015)
- CMU - Senior Honors Project Advisor – Jacquie Fillmore (2013-2014)
- CMU - Senior Honors Project Advisor – Alexandria Weisbarth (2013-2014)
- CMU - Entrepreneurship Department Bylaw Creation Committee (2014)
- CMU - Council of Chairs (2013 – 2016)
- CMU - Dean’s Advisory Council (2013 – 2016)
- OSU - Chair – Auditing/AIS Curriculum Committee (2009 – 2013)
- OSU - New Faculty Selection Committee (2009, 2010, 2013)
- OSU - Beta Alpha Psi Faculty Advisor (2010 – 2013)
- OSU - PhD Committee (2011 – 2013)
- OSU - Scholarship Committee (2010 – 2013)
- OSU - MS Committee (2012 – 2013)
- OSU - School of Accounting Advisory Board Executive Committee (2012 – 2013)
- OSU - School of Accounting External Events Committee (2009 – 2013)
- OSU - School of Accounting Long Range Vision Committee (2011 – 2013)
- OSU - Clinical Faculty Policy and Procedure Committee (2012)

Honors and Awards

Cramer Research Fellow (2016 – Present)

FORVIS Faculty Fellow (2022 – Present)

Summer Excellence in Research Program for Faculty Grant Award winner (University of Alabama; Summer 2022) - \$2,200

Darla Moore School of Business Research Grant (Fall 2022; for PO paper; \$1,800)

Darla Moore School of Business Research Grant (Spring 2022; for civic benefit paper; \$1,200)

Best Behavioral Paper – Audit Midyear Meeting (2021): “Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditor Professional Skepticism?” with Mary Marshall, Curtis Mullis, and Kelli Saunders.

Top Run in the United States – Subway Surfers (Week 29, 2020)

Darla Moore School of Business Research Grant (Fall 2019; for auditor tenure paper; \$1,323)

Darla Moore School of Business Research Grant (Fall 2019; for auditor skepticism paper; \$1,200)

Darla Moore School of Business Research Grant (Fall 2019; for light triad paper; \$1,800)

Center for Audit Quality Access to Audit Personnel Grant (2019)

Darla Moore School of Business Research Grant (Spring 2017; for neuro-trust paper; \$3,380)

University of Kentucky - Gatton College of Business and Economics Competitive Research Grant (Spring 2017; \$2,000)

Darla Moore School of Business Research Grant (Fall 2016; eye tracking software and hardware; \$3,000)

University of South Carolina Beta Alpha Psi Outstanding Graduate Professor (Fall, 2016)

Oklahoma Outstanding Accounting Educator Award Nominee (August, 2013)

Faculty of Distinction – Spears School of Business Student Council (January, 2013)

Richard W. Poole Research Excellence Award (2011-2012)

Faculty of the Month – Spears School of Business Student Council (November, 2011)
Pat Dorr Professor of Accounting (2010 – 2013)
Faculty of the Month – Spears School of Business Student Council (April, 2011)
Richard W. Poole Research Excellence Award (2009-2010)
Faculty of the Month – Spears School of Business Student Council (November, 2009)
Best Doctoral Paper Award, Southeast Regional AAA Meeting (2008)
AAA/Deloitte/J. Michael Cook Doctoral Consortium Representative, Tahoe City, CA (2007)
Beta Gamma Sigma Outstanding Doctoral Student Award (2007)

Conference Acceptances, Discussions, & Panels

“Caring for the community: The effects of client civic benefit on auditors’ stakeholder prioritizations and audit judgments”, with Tim Brown and Macy Knutson.

Accounting, Behavior, and Organization Midyear Meeting (2022)
University of Alabama Culverhouse School of Accounting Conference (2022)
International Symposium on Audit Research (2022)

“Management’s Reporting Motives and the Leniency of Auditors’ Internal Control Evaluations: The Role of Organizational Identification and Auditor-type”

Culverhouse School of Accounting Conference (2021)
Accounting, Behavior, and Organization Midyear Meeting (2020)

“Reexamining the Outcome Effect: Are Auditors Penalized for Exercising Professional Skepticism?”

Audit Midyear Meeting (2021)
Northeastern University workshop (2020)
Accounting, Behavior, and Organization Midyear Meeting (2020)
University of Illinois Symposium on Auditing Research (2020)

“Audit Firm Tenure and Nonprofessional Investors’ Perceptions of Entitativity and Independence Impairment: The Mitigating Effect of Partner Rotation Disclosure”

Auditing Midyear Meeting (2021)
Accounting, Behavior, and Organization Midyear Meeting (2021)
United Kingdom’s Audit & Assurance Conference (2021)
Culverhouse School of Accounting Conference (2021)

“How Unbundling the Timing of a Pay Increase Affects Employee Effort”

Accounting, Behavior, and Organization Midyear Meeting (2021)
Culverhouse School of Accounting Conference (2021) – Presenter
Global Management Accounting Research Symposium (2021)

“How Negative Accounting News Events and Voluntary Sustainability Assurance Influence Consumer Purchasing Intentions”

Accounting, Behavior, and Organization Midyear Meeting (2021)
Culverhouse School of Accounting Conference (2021)

“Time out: Auditor perceptions and audit outcomes when an audit firm decides not to require its auditors to report billable time”

Accounting, Behavior, and Organization Midyear Meeting (2020)
Culverhouse School of Accounting Conference (2020)
Auditing Midyear Meeting (2020)
University of Nebraska – Audit Experimental Brown Bag (2019)

“The Effect of Dark Triad, Social Projection, and Moral Identity on Auditor Judgments”

Auditing Midyear Meeting (2020)
Accounting, Behavior, and Organization Midyear Meeting (2019)
International Symposium on Audit Research (2019)
University of Cincinnati Workshop (2019)

“The Effects of Client Status and the Auditor’s Presentation of Multiple Estimation Alternatives on Client Financial Reporting Aggressiveness”

University of North Texas Research Workshop (2018)
Accounting, Behavior, and Organization Midyear Meeting (2018)
American Accounting Association Annual Meeting (2018)

Accounting, Behavior, and Organizations Doctoral Consortium (2022) – Panel Member: Project Management Q&A

Auditing Section Webinar – “*Lessons Learned from Teaching Graduate Auditing Courses*”
Auditing Midyear Meeting (2018)

“Leadership challenges for accounting department chairs: New and continuing.” Panel Member
Accounting Program Leadership Group/Federation of Schools of Accountancy Joint Seminar (2014).

“The Effect of Deadline Pressure on Pre-Negotiation Positions: A Comparison of Auditors and Client Management”
American Accounting Association Annual Meeting (2013)
Audit Midyear Meeting (2012)

“Audit Partner Disclosure: Potential Implications for Investor Reaction and Auditor Independence,”
Audit Midyear Conference (2013)
American Accounting Association Annual Meeting (2012)
International Symposium on Audit Research (2012)
University of Oklahoma Conference on Regulation and the Audit Industry (2012)
Deloitte Foundation/University of Kansas Auditing Symposium (2012)

“Audit Committee Directors’ Financial Expertise Influence on the Timeliness and Quality of Financial Reporting”
Auditing Midyear Meeting (2012)

“IIA Panel - Educating Students on the Role of Internal Auditing in Effective Organizational Governance: Curriculum, Tools and Techniques.” Panel Member
Auditing Midyear Conference (2011)

“Do PCAOB Inspection Reports Influence Corporate Executives’ Perceptions of Audit Quality and the Likelihood of Switching Auditors?”
Auditing Midyear Conference (2011)

“The Effects of Organizational Identification on Internal and External Auditors’ Evaluation of Internal Control Deficiencies”
Auditing Midyear Conference (2010)
American Accounting Association Annual Meeting (2009)
Southeast Regional American Accounting Association Meeting (2008)
Audit Midyear Meeting (2008)

“Investigating Inspection Risk: An Analysis of PCAOB Inspections and Internal Quality Reviews”
Accounting, Behavior and Organization Section Conference (2009)

“The Effect of Magnitude of Audit Difference and Prior Client Concessions on Negotiations of Proposed Adjustments”
Accounting, Behavior and Organization Midyear Meeting (2008)
International Symposium on Audit Research (2008)

“Does Wrongdoer Reputation Matter? Impact of Wrongdoer Performance and Likeability Reputations on Auditors’ Intention to Take Action and Choice of Reporting Outlet”
American Accounting Association Annual Meeting (2008)

“When Auditors Err: The Impact of Mistake Significance and Superiors’ Historical Reactions on Staff Auditor Mistake Admission”
Audit Midyear Meeting (2007)
Accounting, Behavior and Organization Midyear Meeting (2006)

Discussant – “The Effects of Self-Esteem and Perspective-Taking on Judgment and Decision-Making in Group Audits” – Accounting, Behavior, and Organizations (2020)

Discussant – “Why do People Self-Select into Public Accounting? The Role of Socioeconomic Status, Resource Scarcity, and Evolutionary Psychology.” Audit Mid-Year Conference (2015)

Discussant – “The New Normal: Enhanced Psychological Well-Being from Public Accounting.” Accounting Behavior and Organizations Midyear Conference (2013).

Discussant – “Auditor Behavior and Institutional Environment: The (New) Role of an "Emphasis of a Matter Paragraph.” Auditing Midyear Conference (2011)

Discussant – “Do Auditors Under-Assess the Severity of Internal Control Design Deficiencies?” Auditing Midyear Conference (2010)

Discussant – “The Effect of Subordinate vs. Superior Perspective on Expectations about the Subordinate’s Effort Duration and Direction.” Accounting, Behavior and Organization Section Conference (2009)

Discussant – “Do Audit Partners Overstate Other Partners' Ability to Detect Errors Relative to Subordinate's Ability?” AAA Annual Meeting (2009)

Discussant – “A Note on Perceptions of the PCAOB Auditing Standard No. 5 Auditors’ Internal Control Report: Can Reformatting the Report Enhance Perceived Value Added.” AAA Annual Meeting (2008)

Discussant - “The Ethical Environment of Tax Professionals: Partner and Non-Partner Perceptions and Experiences.” Accounting, Behavior and Organization Section Conference (2007)

Discussant – “Using Cognitive Load Theory to Explain the Accrual Anomaly.” AAA Annual Meeting (2007)

Discussant - “An Investigation into the use of Non-Financial Performance Indicators by Financial Analysts.” Accounting, Behavior and Organization Section Conference (2006)