

J. KENNETH REYNOLDS

Florida State University
Department of Accounting

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EDUCATION

Ph.D., University of Missouri - Columbia, July 1999
Master of Accountancy, University of Missouri - Columbia, summer, 1992
B.S. in Accounting, Arkansas State University, spring, 1988

PROFESSIONAL AND ACADEMIC EXPERIENCE

August 2010 to present:	Associate Professor of Accounting, Florida State University
July 2006 to August 2010:	Associate Professor of Accounting, Indiana University
July 2005 to June 2006:	Associate Professor of Accounting, Louisiana State University
July 1999 to June 2005:	Assistant Professor of Accounting, Louisiana State University
August 1994 to June 1995:	Senior auditor, Kruse & Associates, P.C., Nashville, TN
July 1992 to August 1994:	Staff auditor, Deloitte & Touche, Nashville, TN

RESEARCH AND TEACHING INTERESTS

My professional and academic background and interests are primarily in the fields of auditing and financial capital markets. I have a secondary interest in accounting information systems, especially as they relate to audit issues. I have taught auditing at the undergraduate, graduate, and doctoral level, accounting information systems at the undergraduate and graduate level, and financial accounting at the undergraduate level. My publications are predominantly in the area of capital markets, with particular emphasis on the auditor's role in capital markets.

AWARDS AND HONORS

- Notable Contribution to the Literature, American Accounting Association, 2010.
- Outstanding paper in JATA, 2008-2009.
- Outstanding education paper, AAA Information Systems Conference, 2004
- Recipient of the U.J. LeGrange Endowed Professorship of Accounting, Fall 2003
- Participant in the American Accounting Association Trueblood Seminar, February 2001
- Outstanding Research Faculty Award, Louisiana State University Accounting Department, 2000-2001 year
- Best Newsletter Award, Small Chapter North America, Information Systems Audit and Control Association, 2000
- Participant in the American Accounting Association New Faculty Consortium, 2000
- Participant in the American Accounting Association Doctoral Consortium, summer 1997
- Superior Graduate Achievement Award, academic years 1997-98 and 1996-97
- Kenneth Dimitri Memorial Scholarship in Accounting, academic years 1997-98 and 1996-97
- Donald Anderson Graduate Student Teaching Award, academic year 1995-96

ACADEMIC PUBLICATIONS

- The Pricing of Realized Tax Benefits from NOL Carryforwards: Effect of Income Statement Presentation. With T.J. Atwood. *Journal of the American Taxation Association (JATA)*, vol. 30 (1). Spring 2008, pp. 1-27. This paper won the award for outstanding paper in the journal for the year.
- Toward an Expanded Control Environment Framework. With K.E. Hughes II and T. Louwers. *Journal of Forensic Accounting*, vol. 9 (2008), pp. 115-128.
- Retail Online Assurances: Typology Development and Empirical Analysis. With T. Arnold and T. Landry. *Journal of Marketing Theory and Practice*, Fall 2007, vol. 15 (4).
- Caroline's Candy Shop: An In-Class Role-play of the Revenue Cycle. With D. Hayes. *Journal of Information Systems*, Spring 2005, vol. 19 (1).
- Professional Service Fees and Auditor Objectivity. With Donald Deis and Jere Francis. *Auditing, a Journal of Practice and Theory*, March 2004.

- Audit Firm Tenure and the Quality of Financial Reports. With Van Johnson and Inder Khurana. *Contemporary Accounting Research*, Winter 2002.
- The Provision for Non-audit Services and the Low-balling of Audit Fees for Firms in the Oil and Gas Industry. With S. Mitra, L. Crumbley, and D. Deis. *Petroleum Accounting and Financial Management Journal*, Fall 2002.
- Uncertainty Associated with Future Environmental Costs and the Market's Differential Response to Earnings Information. With K.E. Hughes II. *Journal of Business Finance and Accounting*, December 2001.
- Does Size Matter? The Influence of Large Clients on Office-Level Auditor Reporting Decisions. With Jere Francis. *Journal of Accounting and Economics*, December 2000.
- Technology as Pandora's Box. With L. Broom, T. Louwers, and F. Messina. *Oil, Gas, & Energy Quarterly*, September 2000.

OTHER PUBLICATIONS

- Apollo Shoes Audit Practice Case, with T. Louwers. For use with Auditing and Assurance Services by Louwers et al.

REFEREED PRESENTATIONS

2009 AAA Convention:

- Do Auditors Know More than the Market? With M. Picconi.

2008 AAA Convention:

- Qualitative Audit Materiality and Earnings Management. With J. Legoria and K. Melendrez.

2004 Midyear Information Systems Conference

- Caroline's Candy Shop: An In-Class Role-play of the Revenue Cycle. With D. Hayes.

2004 Midyear Auditing Conference:

- Restatements and Audit Quality. With A. Woodland.

2000 Midyear Auditing Conference:

- The Influence of Large Clients on Office-Level Auditor Reporting Decisions. With J. Francis.

1998 AAA Convention:

- Risk-Based Client Screening by the Big Six Accounting Firms, with Jere Francis
- The Pricing of Realized Tax Benefits from NOL Carryforwards: Effect of Income Statement Presentation. With T.J. Atwood.

1998 University of Illinois Symposium on Auditing Research:

- Risk-Based Client Screening by the Big Six Accounting Firms, with Jere Francis

OTHER INVITED ACADEMIC PRESENTATIONS

- University of Nebraska, Virginia Tech University, Indiana University, University of Arkansas, Texas A&M University, Louisiana State University, University of Texas at San Antonio, University of Missouri, Michigan State University.

PAPERS UNDER REVIEW

- Qualitative Audit Materiality and Earnings Management. With J. Legoria and K. Melendrez. *Review of Accounting Studies* (third round).
- Audit Fee Theory and Estimation: A Consideration of the Log-Log Audit Fee Model With M. Picconi. *The Accounting Review* (third round).
- Do Auditors Know More than the Market? With M. Picconi. *Review of Accounting Studies* (second round).
- The Effects of Using the Internal Audit Function as a Management Training Ground on Internal Audit Quality and External Audit Fees. With W. Messier, C. Simon, and D. Wood. *The Accounting Review* (conditionally accepted).

WORKING PAPERS NOT CURRENTLY UNDER REVIEW

- Do Investors Understand Audit Tenure? With J. Legoria and K. Melendrez.
- Professional Service Fees and SEC Sanctions. With J. Legoria.
- Does Length Matter? What does Audit Tenure Really Mean? With M. D. Beneish.

PROJECTS IN DATA ANALYSIS

- Going Concern Modifications and Professional Service Fees -- A Re-examination. With M. Picconi.
- The Impact of Auditor Quality on Management Earnings Forecasts. With J. Legoria and K.C. Rakow.

UNIVERSITY COURSES TAUGHT

- Principles of Accounting I and II
- Computer-based Data Systems
- Accounting Information Systems
- Intermediate Accounting I
- Auditing (undergraduate and graduate)
- Internal Auditing (case studies)
- Information Systems Auditing (undergraduate and graduate)
- Seminar in Financial Information Systems (Ph.D. seminar in Auditing and Accounting Information Systems)
- Seminar in Accounting Research (Ph. D., co-taught)

DISSERTATION COMMITTEES

- Abhijit (Ovee) Barua, *Using the FASB's Qualitative Characteristics in Earnings Quality Measures*. 2005-2006. Committee chair / dissertation director.
- Scott Wandler, *Voluntary Disclosures in Mergers and Acquisitions*. 2005. Committee chair / dissertation director.
- David Wood, *The Effects of Being Held Accountable to Multiple Masters on Auditor's Judgments and Decisions*. 2008-2009. Committee member.

ACADEMIC AND PROFESSIONAL SERVICE ACTIVITIES

- American Accounting Association, 2009-2010 Audit Section Liaison. Responsible for coordination of audit portion of meeting, paper selection, and session construction.
- American Accounting Association, 2008-2009 Audit Section Assistant Liaison. Responsible for assisting in annual meeting paper selection for auditing; responsible for annual meeting discussant and moderator selection for auditing.
- Indiana University Accounting Department Curriculum Quality Committee, 2007 to present.
- Indiana University Accounting Department research workshop coordinator, 2007 - 2008.
- Louisiana State University University Council on Research Review Committee, 2005-2006.
- Faculty sponsor for the 2003 Southwest Doctoral Consortium.
- Member of the Communications Committee of the Auditing section of the AAA, 2002-2003.
- Serving or have served on the following department and college committees at Louisiana State University: College Technology Committee, Departmental Recruiting Committee, Departmental Electronic Resources Committee, Departmental 150 Hour Implementation Committee, Departmental Chair Search Committee.
- Vice President, Baton Rouge chapter of the Information Systems Audit and Control Association, 2001-2003.
- Publicity Coordinator, Baton Rouge chapter of Information Systems Audit and Control Association, 2000-2001.
- Ad-hoc referee for *The Accounting Review*; *Contemporary Accounting Research*; *The Journal of Accounting, Auditing, and Finance*; *Advances in Accounting: Auditing, a Journal of Practice and Theory*.
- Reviewer, discussant, and/or moderator at numerous national meetings.