

Nathan J. Newton
Florida State University

Florida State University
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Employment

Florida State University, Associate Professor	2021-present
Florida State University, Assistant Professor	2018-2021
University of Missouri, Assistant Professor	2013-2018
KPMG, Auditor (Intern, Staff, Senior, and Manager)	2003, 2004-2009

Education

Ph.D., Texas A&M University (Accounting)	2013
Master of Accountancy, Brigham Young University	2004
Bachelor of Science, Brigham Young University (Accounting)	2004

Research

Peer-reviewed publications (reverse chronological order):

12. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2022. The PCAOB inspection process: A client-level analysis of a large firm's experience. *Auditing: A Journal of Practice and Theory*, forthcoming.
11. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. How do team workloads and team staffing affect the audit? Archival evidence from U.S. audits. *Accounting, Organizations, and Society* 92: 101225.
10. Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. Archival evidence on the audit process: Determinants and consequences of interim effort. *Contemporary Accounting Research* 38 (2): 942-973.
9. Christensen, B. E., N. J. Lundstrom, and N. J. Newton. 2021. Does the disclosure of PCAOB inspection findings increase audit firms' litigation exposure? *The Accounting Review* 96 (3): 191-219.
8. Lamoreaux, P. T., L. M. Mauler, and N. J. Newton. 2020. Audit regulation and cost of equity capital: Evidence from the PCAOB's international inspection regime. *Contemporary Accounting Research* 37 (4): 2438-2471.
7. Francis, J. R., S. S. Neuman, and N. J. Newton. 2019. Do auditor-provided tax services affect analysts' forecasts? *Contemporary Accounting Research* 36 (4): 2263-2694.
6. Newton, N. J. 2019. When analysts speak, do auditors listen? *Auditing: A Journal of Practice & Theory* 38 (1): 221-245.
5. Albrecht, A., E. Mauldin, and N. J. Newton. 2018. Do auditors recognize the potential dark side of executives' accounting competence? *The Accounting Review* 93 (6): 1-28.

4. Bentley-Goode, K. A., N. J. Newton, and A. M. Thompson. 2017. Business strategy, internal control over financial reporting, and audit reporting quality. *Auditing: A Journal of Practice & Theory* 36 (4): 49-69.
3. Wolfe, C. J., B. C. Fitzgerald, and N. J. Newton. 2017. The effect of partition dependence on assessing accounting estimates. *Auditing: A Journal of Practice & Theory* 36 (3): 185-197.
2. Newton, N. J., J. S. Persellin, D. Wang, and M. S. Wilkins. 2016. Internal control opinion shopping and audit market competition. *The Accounting Review* 91 (2): 603-623.
1. Newton, N. J., D. Wang, and M. S. Wilkins. 2013. Does a lack of choice lead to lower quality? Evidence from auditor competition and client restatements. *Auditing: A Journal of Practice and Theory* 32 (3): 31-67.

Working Papers and Work in Progress:

Auditor anticipation of PCAOB inspections (with B. Christensen and M. Wilkins).

Private signals of misreporting and executive dismissal (with P. Lamoreaux, S. Liu, and M. Zhang).

Remote auditing and audit quality (with Z. Song, J. Wang, X. Xiong, and T. Zhang).

Auditors' international experience (with L. Matkaluk, M. Pevzner, and A. Zimmerman)

Auditor litigation (with B. Christensen, and N. Lundstrom).

Private company audits (with X. Ai, C. Lin, and M. Wang).

Practitioner publication:

1. Newton, N. 2017. Increasing the pipeline of future CPAs. *The Asset, Official Publication of the Missouri Society of Certified Public Accountants* May-June 2017: 12-14.

Media Mentions

[WIBW-TV](#) (CBS affiliate, Topeka, KS) “Inspection reports may expose audit firms to litigation” (July 11, 2020)

[PCAOB Speech](#) by J. Robert Brown – “Audit committees, audit quality, and investor protection” (September 27, 2019)

[The Wall Street Journal](#), CFO Journal – “The ‘Dark Side’ of managers with audit background” (November 1, 2018)

[Compliance Week](#) – “Study links accounting expertise to misstatement risk” (October 30, 2018)

[Accounting Today](#) – “Is accounting experience a bad thing for executives?” (October 26, 2018)

[Freightwaves](#) (a transportation industry publication) – “An acquisition from last year reverberates into Heartland’s auditor dismissal” (March 23, 2018)

[inBusiness](#) – “Outside auditors and the inside truth” (June 2017)

[Directors & Boards](#) – “Auditors can be misled by management,” (April 26, 2017)

[The Wall Street Journal](#), CFO Journal – “Auditors can be influenced by management preferences, study says,” (March 21, 2017)

[AccountingWeb](#) – “Tough audit competition spurs internal control opinion shopping,” (May 17, 2016)

[The Wall Street Journal](#), Risk & Compliance Journal – “The morning risk report: Audit competition can have unintended results,” (May 5, 2016)

[Compliance Week](#) – “Study asserts companies shop for internal control audit opinions,” (May 4, 2016)

[Accounting Today](#) – “Increased audit competition leads to opinion shopping,” (May 2, 2016)

Conference Participation & Invited Presentations

AAA Auditing Section Mid-Year Meeting (2011[^], 2012[†], 2013*, 2014, 2015*^{†^}, 2016*[†], 2017*[#], 2018*, 2019[#], 2020*[#], 2021*, 2022)

AAA Annual Meeting (2012*^{†#}, 2014*^{†^}, 2015*[#], 2016*, 2019*, 2020*, 2022*[†])

AAA FARS Mid-Year Meeting (2020*, 2022*)

Texas Audit Research Symposium (2019)

Florida Accounting Symposium (2019)

University of Central Florida (2019[†])

Contemporary Accounting Research Conference (2018, 2019, 2020)

MOCPA Annual Convention (2014, 2015, 2016, 2017, 2018)

Deloitte/KU Auditing Symposium (2014, 2016, 2018, 2022)

Illinois Symposium on Audit Research (2016)

AAA New Faculty Consortium (2014)

Florida State University (2013[†], 2017[†], 2022[†])

University of Missouri (2013[†], 2015[†], 2016[†])

Indiana University (2013[†])

University of Alabama (2012[†])

Texas A&M University (2012[†])

Miami Rookie Camp (2012[†])

BYU Accounting Research Symposium (2010*, 2011*, 2012*)

Coauthor presentations: 19 university workshops & 8 conferences (2015-2022)

* Reviewer, [†] Presenter, [#] Discussant, [^] Moderator

Teaching Experience

Florida State University

ACG 6696 - Seminar in Auditing Research

ACG 4632 - Auditing Theory and Application I

University of Missouri

ACCTCY 4384 - Audit Theory and Practice 1

Texas A&M University

ACCT 407 – Auditing

Academic & Professional Service

Editorial board:

Auditing: A Journal of Practice and Theory (2021-present)

Ad hoc reviewer:

Accounting and Finance (2017-2018)
Accounting Horizons (2015, 2020)
Accounting, Organizations, and Society (2020-2022)
Auditing: A Journal of Practice and Theory (2013-2014, 2017-2021)
Contemporary Accounting Research (2016-2022)
Journal of Accounting and Public Policy (2018-2019)
Journal of Accounting, Auditing and Finance (2018-2022)
Journal of Business Research (2016)
Management Science (2020)
Review of Accounting Studies (2016, 2022)
The Accounting Review (2017-2022)
The International Journal of Accounting (2017)
The International Journal of Auditing (2018)
The Journal of International Accounting Research (2021)

Internal service:

Curriculum Committee (2018-2022)
Workshop Coordinator (2021-2022)
Dissertation Committee: Kyle Sopp (2021-2022), Anne Albrecht (2015-2016)
Audit and Systems Recruiting Committee (2014, 2016)
Audit and Systems Curriculum Committee (2014)
Peer Teaching & Overall Performance Evaluation Committee (2014)

Service to the accounting profession:

Florida Institute of CPAs Florida State University Accounting Conference, presenter (2019)
Missouri Society of CPAs Educational Foundation Board of Directors (2015-2018)
Missouri Society of CPAs Educational Foundation CPA Exam Tracking Committee (2016-2018)
Missouri Society of CPAs Educator and Firm Leadership Forum, panelist (2018)

Awards & Other

Florida State University College of Business Outstanding Junior Faculty Research Award (2021)
AJPT Award for Outstanding Reviewer Performance (2021)
Missouri Society of CPAs Faculty Scholar (2013-2018)
Raymond F. and Mary A. O'Brien Excellence in Teaching Award, College of Business, University of Missouri (2015-2016)
University of Missouri Accounting Faculty Member of the Year (2015)
Outstanding Teaching by a Ph.D. Student, Texas A&M University (2013)
Certified Public Accountant, Utah (2006-Present)