

## Aleksandra “Ally” B. Zimmerman, Ph.D., CPA (OH), CMA

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2023 BYU Author Research Ranking: Audit Overall 6 Yr. Ranking - 26; Audit Archival 6 Yr. Ranking - 17

Google Scholar Ranking: Citations – 477, h-index 11, i10-index - 14

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### ACADEMIC EXPERIENCE:

#### U.S. Securities and Exchange Commission (SEC)

Aug 2023-July 2024

Academic Fellow in the Office of the Chief Accountant (OCA)

The responsibilities of this position include reviewing proposed rules and standards of the SEC, PCAOB, and other accounting and auditing standard setters and regulators (e.g., SPAC rule, climate disclosure rule, PCAOB auditing standards and rules), drafting speeches and statements, assisting with accounting and independence consultations and PCAOB oversight activities, conducting training and providing CPE, coordinating school and university visits to the SEC, assisting international accounting and auditing regulatory activities (IFRS, IASB, ISSB, GRI, ESMA, IAASB, IAESB, IOSCO), drafting and reviewing economic analyses, providing academic research updates to the SEC, serving as a liaison between SEC and accounting academic community, and leading OCA modernization efforts.

#### Florida State University, Tallahassee, Florida

Dean’s Emerging Scholar

Aug 2022 – Present

Assistant Professor of Accounting

July 2019 – Present

ACG 4632 – Auditing Theory and Application I – Highest overall instructor rating – 4.65/5

Spring 2023 – 3 sections on campus F2F (52 students)

Spring 2022 – 3 sections (Synchronous hybrid and F2F format) (75 students)

Spring 2021 – 3 sections (Hybrid – F2F/synchronous and asynchronous) (65 students)

Spring 2020 – 3 sections (COVID-19 half FTF/half remote semester) (66 students)

#### Public Company Accounting Oversight Board (PCAOB), Washington, DC.

Visiting Scholar

July 2020 – Present

Senior Economic Research Fellow

June 2019 – June 2020

Conducted research on auditors’ use of specialists, tax experts, and national office consultations

#### Northern Illinois University

June 2016-June 2019

Assistant Professor of Accounting

ACCY 360/ACCY 560 Assurance Services – Last overall teaching score 4.83/5

*Spring 2017* – 2 sections; *Spring 2018* – 2 sections

ACCY 331/ACCY 531 Financial Reporting I – Last overall teaching score 4.64/5

*Fall 2016* – 2 sections; *Fall 2017* – 2 sections; *Spring 2019* – 2 sections

#### Case Western Reserve University

July 2012 – May 2016

Research Assistant – Yi-Jing Wu, Mark H. Taylor, and Timothy J. Fogarty

Instructor - Survey of Accounting (for non-accounting majors) – Last overall teaching score 4.25/5

*Fall 2014* – 1 section, *Fall 2015* – 1 section

### PROFESSIONAL EXPERIENCE:

HW&Co., CPAs and Advisors, Beachwood, OH

*Senior Accountant*, Tax and Business Valuations Group – Nov 2010 - June 2012

*Staff Accountant*, Accounting and Auditing Group – Jan 2009 – Nov 2010

National City Bank (now PNC Bank), Cleveland, OH - Internal Audit *Intern* - May 2008 – Aug 2008

Singer, Press & Co., Beachwood, OH – Tax *Intern* – January 2008 – April 2008

PwC, Cleveland, OH - Systems and Process Assurance (I.T. Audit) *Intern* – May 2007 – Aug 2007

American Testing Company, Bedford, OH – Part-time Accounting *Clerk* – Summers 2004-2007

## PROFESSIONAL CERTIFICATION:

Licensed Certified Public Accountant (CPA) (Ohio #46874 since 2009; Illinois #065.047997 2016-2021)  
Certified Management Accountant (CMA) (certificate #45530 since 2015)  
Accredited in Business Valuations (ABV) (certificate #3875 2011-2019)  
IMA Data Analytics & Visualization Certificate 2020

## EDUCATION:

**Ph.D. Management** (Accounting) *Case Western Reserve University*, May 2016  
**MSA (Master of Science in Accounting) (Tax Concentration)** *Kent State University* (summa cum laude), May 2012  
**BSBA** (Accounting) *John Carroll University* (summa cum laude), Dec 2008  
*Kenyon College* 2004 – 2006 (International Studies and Mathematics)

## MEDIA and REGULATORY MENTIONS:

1. Research cited in McKenna, Francine. January 7, 2024. SEC files a fraud complaint against SolarWinds and its CISO, but skips PwC, for now. The Dig (Accounting and Finance News Blog). <https://thedig.substack.com/p/sec-files-a-fraud-complaint-against?r=wko4z>
2. Featured by FSU Media. 2023. <https://business.fsu.edu/article/faculty-member-key-sec-role>.
3. Quoted in the news article “PwC Australia Tax Scandal Fuels Global Implications: Explained” by Michael Rapoport, Bloomberg Tax. May 24, 2023. <https://news.bloombergtax.com/daily-tax-report-international/pwc-australia-tax-scandal-fuels-global-implications-explained>
4. Quoted in the news article “EY Battles Internal Strife In Wake of Abandoned Break Up.” <https://news.bloombergtax.com/financial-accounting/ey-battles-internal-strife-in-wake-of-abandoned-break-up> Bloomberg. Iacone, Amanda, Nicola M. White, and Michael Rapoport. April 12, 2023.
5. Quoted in the news article “EY Split Sets Stage for Big Labor Shuffle Among Big Four.” Bloomberg. Iacone, Amanda. February 15, 2023.
6. My research was cited in *Staff White Paper: Economic Analysis on the Initial Implementation of the New Specialists Requirements* by the Public Company Accounting Oversight Board (PCAOB). Reber, R. L., M. J. Gurbutt, W. Shih. December 2022. Available at [https://assets.pcaobus.org/pcaob-dev/docs/default-source/economicandriskanalysis/pir/documents/es-swp\\_econometric-analysis.pdf?sfvrsn=1399c925\\_6](https://assets.pcaobus.org/pcaob-dev/docs/default-source/economicandriskanalysis/pir/documents/es-swp_econometric-analysis.pdf?sfvrsn=1399c925_6)
7. Council of Institutional Investors Podcast “CPAs and Big 4 Audit Quality with Albert L. Nagy” December 20, 2022. <https://www.cii.org/podcasts>
8. Meyer, Cheryl. AICPA Extra Credit Newsletter. December 8, 2020. Quoted in the article “9 tips for teaching data analytics.” <https://www.journalofaccountancy.com/newsletters/extra-credit/tips-for-teaching-data-analytics.html?>
9. McKenna, Francine. October 12, 2018. Quoted in the article “About One in Five Negative Opinions Won’t Be Seen If SEC Pushes Ahead with Exemption Plan.” Available at: <https://www.marketwatch.com/story/about-one-in-five-negative-opinions-wont-be-seen-if-sec-pushes-ahead-with-exemption-plan-2018-10-02>
10. Public Company Accounting Oversight Board (PCAOB). *Proposed amendments to auditing standards for auditor’s use of the work of specialists*. PCAOB Release No. 2017-003 June 1, 2017. PCAOB Rulemaking Docket Matter No. 044. Washington, DC: PCAOB. Available at: <https://pcaobus.org/Rulemaking/Docket044/2017-003-specialists-proposed-rule.pdf> (page 37).

## RESEARCH ACTIVITIES:

### Peer-Reviewed Publications:

1. “Does Gender and Ethnic Diversity among Audit Partners Impact Office-Level Outcomes?” with Eric Condie (Georgia Tech), Ling Lisic (Virginia Tech), J. Mike Truelson (Mississippi State), and Timothy Seidel (Brigham Young University), accepted by *Current Issues in Auditing* on December 7, 2023

Accounting firms have invested significant resources in diversity initiatives related to recruiting, retention, and promotion. Audit regulators suggest these efforts can have positive repercussions on audit quality. This article summarizes the key findings by Condie, Lisic, Seidel, Truelson, and Zimmerman (CLSTZ 2023) regarding the

influence of a more diverse group of audit partners within an audit office on office-level outcomes. Specifically, CLSTZ examines whether gender and ethnic diversity among audit partners within an office influences audit personnel retention and audit quality. CLSTZ finds that greater diversity (greater changes in diversity) among an office's audit partners is associated with less (reduced) turnover among the audit professionals in that office and higher (increased) audit quality. These findings provide empirical evidence regarding the influence of a more diverse group of office audit partners on office outcomes and have important implications for accounting firms.

2. “Does Gender and Ethnic Diversity among Audit Partners Influence Office-Level Audit Personnel Retention and Audit Quality?” with Eric Condie (Georgia Tech), Ling Lisic (Virginia Tech), J. Mike Truelson (Mississippi State), and Timothy Seidel (Brigham Young University), accepted by *Contemporary Accounting Research* on April 20, 2023. <https://onlinelibrary.wiley.com/doi/abs/10.1111/1911-3846.12882>

Motivated by prior literature on organizational identification and 23 semi-structured interviews with various U.S. audit partners and directors, we examine whether the gender and ethnic diversity of an office's audit partners influences the retention of the office's audit professionals and the quality of the audits conducted by the office. Using hand-collected data on U.S. audit partners, we find that greater levels of (or changes in) diversity in office audit partners' gender and ethnicity are associated with lower (reduced) turnover among office audit professionals and higher (increased) office-level audit quality. We find that this effect occurs partially through increased retention, greater gender and ethnic diversity among office audit personnel, client continuity, and increased efficiency. The findings underscore the importance of gender and ethnic diversity among office audit partners to organizational outcomes and provide important practical implications for audit firms.

3. “The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” with David Wood (Brigham Young University) and many others, accepted by *Issues in Accounting Education* April 2023.. <https://doi.org/10.2308/ISSUES-2023-013>

ChatGPT, a language-learning model chatbot, has garnered considerable attention for its ability to respond to users' questions. Using data from 14 countries and 186 institutions, we compare ChatGPT and student performance for 28,085 questions from accounting assessments and textbook test banks. As of January 2023, ChatGPT provides correct answers for 56.5 percent of questions and partially correct answers for an additional 9.4 percent of questions. When considering point values for questions, students significantly outperform ChatGPT with a 76.7 percent average on assessments compared to 47.5 percent for ChatGPT if no partial credit is awarded and 56.5 percent if partial credit is awarded. Still, ChatGPT performs better than the student average for 15.8 percent of assessments when we include partial credit. We provide evidence of how ChatGPT performs on different question types, accounting topics, class levels, open/closed assessments, and test bank questions. We also discuss implications for accounting education and research.

4. “Auditors' Use of In-House Specialists” with Miguel Minutti-Meza (University of Miami), Joon-Suk Lee (FINRA), and Dereck Barr-Pulliam (University of Louisville) accepted by *Journal of Accounting Research* April 2023. <https://onlinelibrary.wiley.com/doi/abs/10.1111/1475-679X.12485>

We analyzed data from PCAOB inspections between 2006 and 2018 for the use of auditor-employed specialists in audit engagements. Our research reveals that specialists are becoming increasingly common, especially in larger and more complex accounting estimates. However, we find that using specialists is associated with a higher incidence of audit process deficiencies, as identified by PCAOB inspections. Nonetheless, there is no negative impact on financial reporting quality, as shown by output-based audit-quality proxies such as restatements or absolute discretionary accruals. Our research also indicates that using specialists is associated with a higher likelihood of goodwill impairments and lower engagement profitability. We also find that our cross-sectional tests show that board accounting expertise plays a crucial role in enhancing the effectiveness of specialist use. Our findings are consistent with previous experimental and survey studies and support concerns the PCAOB

expressed. In summary, while specialists can assist auditors in auditing complex estimates, there is an incremental risk of audit process deficiencies associated with high specialist use in engagements.

5. “CPAs and Office Audit Quality” with Matthew Sherwood (University of Massachusetts Amherst) and Albert Nagy (John Carroll University), *Journal of Accounting and Public Policy* September 2022 <https://www.sciencedirect.com/science/article/abs/pii/S0278425422000813>.

Both accounting firms and regulators recognize the importance of human capital in the audit function, yet we know little about whether and how the level of professionally qualified human capital varies across offices of an audit firm and whether it is associated with audit quality. In this paper, we examine the association between office professionally qualified human capital and audit quality. Using hand-collected data on Big 4 audit firm office CPA levels from 30 U.S. cities, we find that offices with relatively more professionally qualified human capital deliver higher quality audits, with this benefit being more pronounced for audits performed during busy season than for non-busy season audits. The results underscore the importance of the availability of professionally qualified human capital in an audit office to the office’s audit quality. Our finding of CPA levels being an office-level audit quality indicator will potentially help the PCAOB in its ongoing Audit Quality Indicator (AQI) project, whose goal is to assist audit firms, clients, and investors in measuring audit quality. Furthermore, the results lend credibility to the CPA designation, which helps justify the AICPA’s, NASBA’s, and state Accountancy Boards’ regulatory roles of admitting and licensing qualified candidates.

6. “You Can’t Get There from Here: The Influence of an Audit Partner’s Prior Non-Public Accounting Industry Experience on Audit Outcomes,” with Ling Lisic (Virginia Tech), Jeff Pittman (Memorial University of Newfoundland), and Timothy Seidel (Brigham Young University) *Accounting, Organizations, and Society*, June 2022. <https://www.sciencedirect.com/science/article/abs/pii/S0361368221001094>.

We investigate the impact of audit partners’ prior non-public accounting experience, or “industry experience,” on audit outcomes. First, we interviewed 29 audit partners to gain insights into their career paths, perceptions of challenges and benefits associated with industry experience, and how this experience affects current audit work. Based on our interview findings and relevant theories, we empirically examined whether audit partners with industry experience conduct higher quality and more efficient audits using a unique hand-collected dataset. We find that industry experience is associated with higher audit quality and greater efficiency. Additionally, first-hand expertise in major oversight positions among “boomerang auditors” is crucial in delivering high-quality audits. In contrast, experience in a specialized industry or major oversight position improves audit efficiency.

7. “The Spillover Effect of Audit Firm Office Acquisition on the Audit Quality of the Existing Client Base” with R. Drew Sellers, Amir Moeini Chaghervand (Kent State University) and Timothy J. Fogarty (Case Western Reserve University) *Accounting Horizons*, accepted online 2021, in print June 2022 <https://doi.org/10.2308/HORIZONS-18-098>.

This study investigates accounting firm office acquisitions. It explores whether office acquisitions affect post-acquisition office audit quality, particularly whether there is a spillover effect on the existing client base of the acquiring office. We capitalize on a unique circumstance: the 2002 acquisition of Arthur Andersen (Andersen) offices by other audit firms. This setting involves a set of offices in each of the remaining large international audit firms that acquired entire Andersen local practices and a set of offices that did not acquire Andersen practices. Using a within-audit firm matched sample and a difference-in-differences research design, we find robust evidence of higher audit quality post-acquisition among the audits of existing clients of the acquiring offices. These findings extend the literature on office audit quality and provide initial evidence of the impact of audit firm office acquisitions on the existing client base.



8. “The Market Premium for Non-Big 4 Audit Partners with Big 4 Experience” with Kenneth Bills (University of Arkansas) and Monika Causholli (University of Kentucky), *Accounting Horizons* June 2021. <https://doi.org/10.2308/HORIZONS-2019-524>.

Based on my dissertation, this research delves into the value of Big 4 experience of non-Big 4 audit partners in the audit market. Using hand-collected data on U.S. audit partners, we find that U.S. non-Big 4 audit partners with Big 4 experience command higher audit fees, with the fee premium ranging from 17 to 26 percent depending on the extent of experience when small audit firms employ them, but not second-tier ones. Interestingly, we do not find audit quality to be higher for non-Big 4 audit partners with Big 4 experience than their counterparts without such experience.

9. “Non-CPAs and Office Audit Quality” with Matthew Sherwood (University of Massachusetts Amherst) and Albert Nagy (John Carroll University), *Accounting Horizons* Online February 2020. <https://doi.org/10.2308/horizons-18-072>.

During the time surrounding the Sarbanes-Oxley Act of 2002, the Big 4 firms either spun off or downsized their consulting practices. However, in recent years, consulting service lines of large accounting firms have seen a dramatic resurgence and growth. Regulators have noticed and expressed concern over this renewed focus on consulting. Accounting firms claim that such services enhance audit quality, mainly due to the prominent role of non-accounting specialists in today's external audit function. This study examines whether the availability of non-CPAs in U.S. Big 4 firm offices is associated with audit quality. We find that greater access to non-CPAs in the office is associated with higher audit quality and conclude that office audit quality is not just a function of audit-specific human resources but also the availability of non-CPAs to support audit engagement teams.

10. “Audit Partner Assignments and Audit Quality in the U.S.” with Grace Lee (Fordham University) and Albert Nagy (John Carroll University), *The Accounting Review* (March 2019) <https://doi.org/10.2308/accr-52218>.

This paper was the first to examine the demand and supply side factors associated with audit partner selection and assignment in the United States. Results showed that companies with more gender-diverse boards and management teams are more likely to have female lead audit partners and female and experienced partners are associated with higher audit fees. There was weak evidence linking partner gender to audit quality and no link was found between partner experience and audit quality. The study highlights the importance of partner characteristics in the audit quality process and provides insight for future research.

11. “Does Selection of a Local Industry Specialist Auditor Matter to Nonprofit Organizations?” with Erica Harris (Villanova University) and Stefanie Tate (University of Massachusetts), *Nonprofit and Voluntary Sector Quarterly* (2018) <https://doi.org/10.1177/0899764018784752>.

We extend both the U.S. and European nonprofit auditor choice literature by examining the determinants as well as consequences of local industry specialist auditor choice within the nonprofit sector. In our determinants models, we find that local industry specialist auditors are associated with higher governance quality, poorer financial health, and greater complexity. In our consequences models, we find robust evidence that nonprofits audited by non-Big 4 local industry specialist auditors have *shorter* audit report lag and see *more* future direct donations than nonprofits audited by non-specialist auditors and Big 4 auditors. Additional findings and implications are discussed.

12. “Few Are Called, Fewer Are Chosen: Elite Reproduction in U.S. Academic Accounting,” with Tim J. Fogarty (CWRU) *Critical Perspectives on Accounting* (2018) <https://doi.org/10.1016/j.cpa.2018.09.001>

Previous work on academic accounting in the U.S. has documented impressive concentrations in publications and labor market success by faculty with credentials from a relatively small number of prestigious universities.

However, this work left open the pre-doctoral origins of people producing this work, and therefore could not rule out the operation of a meritocracy. Utilizing the theoretical contributions of Bourdieu, this paper argues that elite institutions constitute a unique positioning of symbolic capital that favors a particular type of candidate over equally able others. Through systematic personnel movements into doctoral programs, elites within the discipline are able to reproduce. A study of faculty cultural capital acquired from previous matriculation at elite universities offers empirical support for these ideas. The results suggest that previous studies of concentration in academic accounting are set in motion because of this systematic selection process.

13. “Is Accounting an Applied Discipline?: An Institutional Theory Assessment of the Value of Faculty Accounting-Related Work Experience in the Academic Labor Market” with Gregory A. Jonas (CWRU) and Timothy J. Fogarty (CWRU), *Journal of Accounting Education* (2017). <https://doi.org/10.1016/j.jaccedu.2017.09.005>

This paper recasts the debate over whether accounting research is relevant to accounting practice by asking the more fundamental question of whether modern academic accounting is an applied discipline. Using an institutional theory template, we argue that academic accounting only purports to be an applied discipline relative to the professional practice of accounting. We study the human capital of personnel inflows into academic accounting in terms of practice work experience. We conclude that pre-academia practice experience is counterproductive to academic success in terms of research productivity and movement in academic labor markets. Implications pertaining to the broadly based schism between “town and gown” in accounting are drawn.

14. “The Matching Principle Revisited.” *Accounting Historians Journal* (June 2016) with Robert Bloom (John Carroll University) – Winner of 2016 Award of Excellence - <https://doi.org/10.2308/0148-4184.43.1.79>

This paper reassesses the significance of the concept of matching expenses to revenues as an accounting principle. We compare and contrast the historical views of authoritative bodies and the various scholars and practitioners who analyze this subject, drawing implications for future standard setting. Through this historical retrospective on matching, which includes a review of more contemporary research and thought, we find that matching as an approach to income measurement can be helpful in forecasting earning power. Consequently, we conclude that matching should be retained as a long-standing fundamental accounting principle in standard-setting and in practice.

15. “What Do We Mean by Accounting Program Quality? A Decomposition of Accounting Faculty Opinions,” *Journal of Accounting Education* (2016), with Timothy J. Fogarty (Case Western Reserve University) and Vernon J. Richardson (University of Arkansas) <http://www.sciencedirect.com/science/article/pii/S0748575115300439> .

Institutional quality has been, and will continue to be, an important dimension of academic accounting. How we measure it, by increasingly featuring objective output measures, has taken the construct away from demonstrated meaningfulness among its most important constituency. This paper forms several research propositions that attempt to identify the antecedents of perceived accounting program quality. Using accounting faculty judgments about accounting programs provided to a popular press request – the *Public Accounting Report* – the results show that an institution's educational success is more important than its research productivity. More general school characteristics, including the program's accreditation profile and the reputation of the business school in which the program is embedded, are also significant in their direct association with perceived program quality. These more remote factors also indirectly impact program reputation through their significant direct effect on educational outcomes. Implications for further research are drawn.

16. “The Joint Impact of Management Expressed Confidence and Response Timeliness on Junior Auditor Professional Skepticism.” *Managerial Auditing Journal* (2016) Vol. 31 Issue 6/7, pp. 566-588. <http://www.emeraldinsight.com/doi/abs/10.1108/MAJ-12-2014-1145>

While academic research has been conducted on auditors' ability to exercise professional skepticism in face-to-face client interviews, little is known about auditors' application of professional skepticism in email communication with the client. The purpose of this paper is to examine the factors that impact auditor professional skepticism during client inquiries conducted through email. A  $2 \times 2$  between-subjects experiment was conducted with 69 undergraduate and graduate auditing students as surrogates for auditors. The experimental design crossed two levels of client-expressed confidence (high and low) and two levels of client response timing to the auditor's email inquiry (earlier than expected and later than expected). Results indicate that management-expressed confidence moderates the influence of management response timing on auditor professional skepticism and that auditor perceptions of client credibility mediate this interactive effect. When the client's response is low in confidence, auditors perceive a later-than-expected response from the manager as less credible than an earlier-than-expected response, which leads to less reliance on management explanations, which signifies more skepticism. However, when confidence is high, response timing does not impact perceptions of the client's credibility.

17. "The JOBS Act Disclosure Exemptions: Some Early Evidence." *Research in Accounting Regulation* 27 (2015), p. 73-82. [doi:10.1016/j.racreg.2015.03.009](https://doi.org/10.1016/j.racreg.2015.03.009). Tier 3.

This paper examines early evidence of IPO registrants' disclosure exemption choices in response to the optional disclosure relief provided by the recently enacted Jumpstart Our Business Startups Act (JOBS Act) of 2012. The JOBS Act provides firms going public classified as "emerging growth companies" (EGCs) with certain accounting and financial reporting and disclosure exemptions not available to other issuers. The study's results for EGC firms filing prospectuses through August 2013, indicate that for the earliest companies affected by the JOBS Act, greater board independence and audit committee accounting expertise are associated with greater likelihood of foregoing financial reporting exemptions. Moreover, the study finds that scaled executive compensation disclosure exemptions had widespread acceptance while the private company accounting standards and reduced audited financial statements exemption provisions were initially less utilized. Finally, the study finds that even though the JOBS Act raised the threshold for disclosure relief up to \$1 billion in revenues, those firms that were already classified as smaller reporting companies which already have less extensive disclosure demands under SRC Rule #33-8876, were those most likely to initially take these exemptions.

#### **Practitioner Publications:**

1. Carlisle, M., C. Hux, and A. B. Zimmerman. "Selecting an Audit Partner: How to Determine the Right 'Fit'," *Strategic Finance*, (November 2021) <https://sfmagazine.com/articles/2021/november/selecting-the-right-audit-partner> (Winner of a *Strategic Finance* best paper award)
2. Bolt-Lee, C., Y. Wu and A. B. Zimmerman. "Highlights of Ethics Research." *Journal of Accountancy* June 2014. <http://journalofaccountancy.com/issues/2014/jun/20139009.html>

#### **Under Review at Peer-Reviewed Journals:**

1. "Movements in the Public Accounting Field: The Colonization of Non-Big 4 Firms by Former Big 4 Professionals" with Laurence Doust (HEC Montreal) and Candice Hux (Northern Illinois University) invited for 4<sup>th</sup> round review at *Contemporary Accounting Research*

We study the movement of senior professionals from Big 4 firms to non-Big 4 firms in the public accounting field. While such movements are common, little is known about the transferring process and the effects on professionals, the firms they join, and the accounting field. Drawing on Bourdieu's theory of social reproduction, we contend that the movements of agents from dominant to dominated organizations in the field contribute to the colonization of the latter. To understand these movements, we collect qualitative data via questionnaires and interviews of current non-Big 4 partners and directors with and without Big 4 experience. We find that transferees from Big 4 firms contribute to the colonization of non-Big 4 firms by reproducing their Big 4 habitus and translating their Big 4 capitals to varying degrees. However, resistance by legacy non-Big 4 partners and

other challenges encountered to colonization force transferees to reassess how and to what extent they can reproduce their habitus and translate their capitals. Thus, the colonizing of the Big 4 mindset and practices in non-Big 4 firms is neither simple nor without tension.

2. “The role of tax experts in audit engagements” with Andrew Bauer (University of Waterloo), Miguel Minutti-Meza (University of Miami), and Saad Siddiqui (Villanova University) invited for 2<sup>nd</sup> round review at *The Accounting Review*.

Tax experts assist auditors with auditing clients’ income tax accounting estimates, internal controls, and disclosures. However, coordination and independence concerns impede the effective use of these experts in audits. Using PCAOB data, our analysis is the first to shed light on the role of tax experts in audit engagements and their contribution to audit quality. First, tax expert effort represents, on average, five percent of audit hours, and it increases with client complexity. Second, higher tax expert effort is positively associated with an increased incidence of tax-related internal control material weaknesses (ICMWs) and restatements, but it is modestly associated with the incidence of tax-related SEC comment letter issues. Third, higher tax expert effort is positively associated with more conservative tax estimates (unrecognized tax benefits and valuation allowances). Our findings imply that higher tax expert effort improves some aspects of audit quality and tax estimates, but it is not a seamless solution to fully mitigate audit risk related to tax estimates. Such implications align with concerns previously noted by the PCAOB and prior behavioral research on auditors’ use of specialists.

3. “Common Auditors in Supply Chain Relationships and the Provision of Trade Credit” with Ling L. Lisic (Virginia Tech), Timothy A. Seidel (BYU), and Hanzhong Shi (Huazhong University of Science and Technology), under 2<sup>nd</sup> round review at *The Accounting Review*.

This study examines the impact of a shared common auditor among suppliers and customers on trade credit. Using hand-collected pairwise trade credit data, we find that a supplier extends more trade credit to a customer audited by a common auditor. This association is magnified when the common auditor shares the same office and moderated when the supplier and customer have a longer supply chain relationship. Further tests provide some evidence that supplier perceptions of audit quality matter in trade credit decisions although we cannot rule out the potential role that greater connectedness resulting from social and informal interactions play. Additional analyses also provide evidence of more favorable trade credit terms with a common auditor. Overall, the evidence highlights the value of assurance provided by common auditors in a supply chain relationship.

4. “The Role of International Experience in Audit Partners’ Careers and Audit Outcomes,” with Lauren Matkaluk (Arizona State University), Nate Newton (Florida State University), and Mikhail Pevzner (University of Baltimore) invited for 2<sup>nd</sup> round review at *Accounting, Organizations and Society*

Because audit firms have increasingly large international clients, they promote international experience among their personnel. We use interviews and empirical analysis to examine the implications of this experience. We conduct 22 semi-structured interviews with audit partners with prior international experience. These interviewees shed light on reasons auditors obtain this experience, their perceptions of its benefits and challenges, and how it influences their audit work. Based on these interviews and theory, we empirically examine how international experience affects subsequent client assignments, audit outcomes, and partners’ careers. We find that audit partner international experience is associated with assignments to clients with more foreign operations, higher audit efficiency for global clients, and promotion to firm leadership roles. However, we find little evidence that international experience affects audit quality. Our study provides important implications for audit personnel and firms as they weigh the costs and benefits of international rotations and training.

5. “Failure of Isomorphism?: Variation in Organizational Cultures in Big 4 and Non-Big 4 Firms” with Laurence Daoust (HEC Montreal), Tim Fogarty (CWRU), and Candice Hux (Northern Illinois University) invited for 2<sup>nd</sup> round review at *Auditing: A Journal of Practice and Theory*



In this paper, we investigate how and why the organizational cultures of Big 4 and non-Big 4 firms differ. We collect data through a questionnaire and semi-structured interviews of 88 U.S.-based non-Big 4 and 12 Big 4 firm partners. Through our data analysis, we find that in response to institutional forces, the two types of firms develop unique cultures and practices. More specifically, they strategically create different governance structures, client service approaches, sources of expertise, modeling and mentoring behaviors, professionalism values, and ways of communicating those values. We show the failure of isomorphism consistent with neo-institutionalism; institutional forces influence not only homogeneity but also heterogeneity among audit firms. We contribute to recent studies on organizational culture by showing that firms use culture as a strategic tool rather than being constrained by it and demonstrate agency by using it to differentiate themselves in the eyes of clients and employees.

6. “How Does an Audit Partner’s Perceived Technical Expertise and Objectivity Impact the Audit Partner Selection Process? Experimental Evidence on Managers’ Recommendations” with Lori Bhaskar (Indiana University Bloomington), Melissa Carlisle (Case Western Reserve University), and Candice Hux (Northern Illinois University) under initial re-review at *Accounting, Organizations, and Society*

We conduct two 2×2×2 experiments with accounting and finance executives and managers to examine how perceived technical expertise and objectivity concerns influence managers’ audit partner selection recommendations, focusing on their tradeoffs when both factors are present. We manipulate the proposed audit partner’s perceived technical expertise with prior Big 4 firm experience (present or absent) and perceived objectivity through social ties with the manager (present or absent). We examine managers’ decisions in an environment that demands high audit quality and compare our results to a control condition. Consistent with source credibility theory, we predict and find prior Big 4 experience increase and social ties decrease managers’ recommendations. Moreover, when both factors are present, in an environment that focuses on high audit quality, we find managers’ recommendations are influenced more by the presence of prior Big 4 firm experience such that the negative effect of social ties is fully diminished. By comparison, absent salient audit quality goals, objectivity concerns associated with social ties dominate managers’ recommendations over prior Big 4 firm experience. Our study provides experimental evidence of the important tradeoff of auditor expertise versus objectivity, two key inputs to audit quality. It raises concerns that an environment with a strong audit quality demand, the norm for most public companies, may unintentionally blind managers from adequately integrating objectivity concerns when evaluating potential audit partners.

7. “Auditors’ National Office Consultations,” with Matthew Sherwood (UMass Amherst) and Miguel Minutti-Meza (University of Miami) under review by the PCAOB for submission to *The Accounting Review*

We study national office consultations (NOCs) using a mixed-methods approach. First, our review of NOCs methodologies observes detailed guidelines, including a list of required consultation topics, and NOCs can be classified as mandatory, voluntary, formal, or informal. Second, our structured interviews reveal that senior auditors perceive NOCs as part of quality control, a source of domain-specific expertise, and securing their firm’s backing. However, the NOCs process is increasingly perceived as formulaic due to regulatory oversight, and sometimes as a frustrating compliance exercise that limits partner and engagement team professional judgment. Third, our analyses of PCAOB data finds that 73 percent of inspected engagements have formal NOCs, and that consultations and hours spent by national office personnel are predictable by engagement characteristics. Additional analyses reveal a tenuous relation between NOCs and broad audit-quality proxies. Overall, audit firms rely extensively on NOCs but this practice faces limitations as a monitoring mechanism.

## Working Papers:

1. “Audit Partners in Leadership Roles: Implications for Audit Quality” with Will Anding (Florida State), Mike Mowchan (Baylor University) and Timothy Seidel (Brigham Young University) revising for submission to *Review of Accounting Studies*

Audit partners are generally tasked with client service responsibilities; however, a select group is appointed to leadership roles within the accounting firm hierarchy at the office, regional, or national level. Drawing on theories of leadership, we conduct semi-structured interviews to provide evidence on how accounting firms select, evaluate, and support leaders from the audit practice. The insights from these interviews form the basis for our prediction that leadership roles can adversely influence the quality of a partner’s own audit engagements. Using a unique hand-collected dataset, we test this prediction empirically using a staggered difference-in-differences (DiD) research design. The results indicate that the audit quality of leaders’ engagements is lower on average after assuming a leadership role, and these findings are incremental to partner busyness and profit incentives. Moreover, these results are robust to two alternative methods to address biases inherent in staggered DiD research designs. These findings provide meaningful insights for audit firms, boards, audit committees, and regulators concerning the influence of leadership roles on the quality of an audit partner’s engagements.

2. “Audit Partner National Office Experience and Audit Quality,” with Lauren Matkaluk (Arizona State University), Nate Newton (Florida State University), and Mikhail Pevzner (University of Baltimore) revising for submission to *Accounting, Organizations and Society*

Large public accounting firms routinely tout national office rotational experience; however, the costs and benefits of national office experience for audit partners need to be better understood. We examine the implications of this experience using a mixed-methods approach. We begin by conducting 18 semi-structured interviews with audit partners with national office experience. These interviewees shed light on why auditors obtain such experience, their perceptions of the benefits and challenges stemming from this experience, and their thoughts on how this experience influences their audit work. Based on these interviews and theory, we empirically examine how national office experience affects partners’ careers, client assignments, and audit outcomes. We find that national office experience benefits partners’ careers, allowing partners to obtain coveted leadership positions and, for those from less visible offices, to obtain promotions to partner quicker. However, we find little evidence that the experience affects the quality or efficiency of audits, except under several specific circumstances. Overall, our study sheds light on the perceived and actual benefits of auditor national office experience.

3. A Tale of Two Inspection Regimes: How Larger And Smaller Audit Firms Experience PCAOB Inspection Deficiency Remediation, with Ken Bills (Michigan State University), John Keyser (Case Western Reserve University), and Marietta Peytcheva (Lehigh University) revising for submission to *The Accounting Review*

Using qualitative methods, we interview partners with experience with PCAOB inspection remediation and former PCAOB employees to investigate how domestic global network firms (GNFs), annual non-affiliate firms (NAFs), and triennial NAFs experience the PCAOB inspection remediation process. We also examine how firms and their clients deal with the challenges of remediation. Drawing on institutional work theory, we find stark differences in the perceptions of the PCAOB’s work, challenges experienced by GNFs, annual NAFs, and triennial NAFs, and the reactions of their clients. Among our findings, we note perceived differences in remediation teams’ consistency and timing of communication. Challenges identified include participants’ impressions about lack of guidance from the PCAOB, perceptions that the PCAOB desires to drive NAFs from the public audit market, difficulties transitioning from triennial to annual inspection, the PCAOB’s testing only samples of engagement-level remediations, and client avoidance strategies in response to PCAOB pressures on NAF’s public clients.

4. “Straddling: The Determinants and Impacts Consequences of Auditor Choice for Nonprofit Organizations” with Colleen Boland (University of Wisconsin Milwaukee), Will Cather (Florida State), and Stefanie Tate (the University of Massachusetts Lowell) revising for submission to *The Accounting Review*

We study the impact on nonprofit organizations when their audit partner audits at least one public company, partners we call "straddlers." Specifically, we consider the effects of a straddler partner on the nonprofit clients' (organizations') internal control evaluations and operational activities, and the partner. Our results provide insight into the benefits nonprofit organizations derive from experiences of their partner that they were not actively seeking when going through the audit selection process. Semi-structured with 10 U.S. nonprofit directors and 10 audit partners indicate a focus on finding partners who are experienced in the nonprofit sector and their industry specifically/ Our results indicate that the nonprofit will benefit from more varied experience by their partner, especially experience with public company clients. In addition, we find effects of auditors on organizational operations, extending prior research on the effects of auditors beyond financial reporting. Further, our results provide new insight on both the benefits and challenges for partners of straddling economic sectors. Our study provides insights into the benefits of combining methodologies in research; our semi-structured interviews changed the course of the research and informed our empirical hypotheses and tests.

5. “Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off?,” with Dereck Barr-Pulliam (University of Louisville) and Kim Walker (Virginia Tech) revising for submission to *Contemporary Accounting Research*

In this study, we examine how the COVID-19 pandemic (pandemic, hereafter) and the associated shift to remote auditing disrupted the apprenticeship model. More specifically, we explore how diminished social interaction in a remote work setting affects auditors’ ability to exercise professional skepticism and related audit outcomes. To examine our research questions, we conducted a phenomenological study that focused on auditors’ lived experiences working in a remote environment. Our analyses rely on semi-structured interviews with 39 audit professionals employed by global network firms. We also analyze the PCAOB inspection reports for inspection years 2020 through 2023 to understand whether the challenges we identified in our interviews have implications for one measure of audit quality (e.g., Christensen, Glover and Omer 2016). Our findings identify the pathways through which auditors sought to simulate in-person social interactions in the remote environment to ensure high audit quality and situational determinants of the impacted auditors’ perceived ability to exercise sufficient professional skepticism. Our study extends prior research by providing contextual factors that influence auditor-client interactions and how remote work can enhance or exacerbate any tensions in these interactions.

6. “Audit Practice Personnel Turnover and Audit Quality,” with Linde Kerckhofs (IESEG, Lille), Christophe van Linden (Illinois State University) and Marie-Laure Vandenhoute (Vrije Universiteit Brussel) revising for submission to *Auditing: A Journal of Practice and Theory*

This paper examines collective audit firm employee turnover and audit quality. Audit regulators have noted that employee turnover may be a root cause of audit quality issues identified during their inspections. However, there is limited empirical research on the determinants and consequences of collective audit firm employee turnover. We model the determinants of collective employee turnover and examine the effect of expected and abnormal audit firm employee turnover on engagement audit quality for a large sample of Belgian private and public company audit engagements. Consistent with our expectations, we find robust evidence for a negative association between employee turnover and audit quality and that abnormally high turnover is more detrimental to audit quality than expected turnover. Our contribution is initial empirical archival evidence of the effect of different types of audit employee turnover on engagement audit quality.

7. “Improving the integration of expert evidence in cross-functional team collaboration in auditing: The influence of perspective-taking” with Jennifer Joe (University of Delaware) and Yi-Jing Wu (Texas Tech University) revising for submission to *Accounting, Organizations, and Society*

We investigate whether perspective-taking improves the critical evaluation and integration of complex expert advice by focusing on auditors’ use of the expert’s report which varies in low versus high communication complexity (i.e., the presentation of technical information). Consistent with global regulatory concerns over auditors’ evaluation of expert evidence, we first document that auditors are less able to critically evaluate and integrate expert advice but only given high not low communication complexity. We then show that prompting auditors to take the expert’s perspective is effective in mitigating the negative effect of high communication complexity on auditors’ judgments. Post-experimental tests confirm that while auditors perceived higher complexity in the high versus low communication complexity treatments, their ability to read and understand the expert’s advice did not differ in the two treatment groups. Thus, this study provides the first evidence that, separate from auditors’ ability to understand complex advice, how the technical information is presented impacts their use and integration of information provided by experts. Importantly, we document that taking the perspective of experts is an effective intervention to reduce communication barriers in cross-functional audit team settings.

8. “Big 4 Audit Firm Style in Non-Big 4 Firms,” with Matt Baugh and Lauren Matkaluk (Arizona State University), Heather Li (Bentley University) revising for submission to *Contemporary Accounting Research*

Non-Big 4 accounting firms audit more than half of U.S. publicly traded companies, and approximately half of U.S. non-Big 4 audit partners have prior work experience at Big 4 firms, but little is known about the effect of this type of auditor. We examine how the Big 4 style of former Big 4 auditors affects the financial statement comparability of non-Big 4 audit clients. We find evidence of imprinting of a Big 4 style among non-Big 4 partners with former Big 4 experience. Consistent with imprinting theory, we find that this imprinting effect is stronger when former Big 4 auditors left the Big 4 around the same time and, consistent with the strength of early career imprinting of Big 4 style, the imprinting effect is not stronger for FB4 audit partners with longer Big 4 experience. Our results provide novel evidence on the ways in which auditors foster financial statement comparability apart from the current audit firm’s unique audit methodologies. While prior literature on both audit partner and firm style focuses on Big 4 firms, we extend the limited literature on the role of non-Big 4 auditors in client financial reporting, and provide one explanation for why prior studies on comparability fail to find evidence of unique firm styles among non-Big 4 firms.

9. “Do Home-State Audit Partners Have a Mutually Beneficial Relationship with Their Clients? Evidence from Audit Quality and Auditor Dismissals” with Yuzhou Chen (Univ. of Nebraska Omaha) and Tim Seidel (BYU)

We investigate whether a mutually beneficial relationship exists between audit partners and their clients when the engagement audit partner’s home state is the same as the client’s headquarters state (i.e., home-state audit partners). Specifically, we examine how home-state audit partners affect audit quality and auditor dismissal in this home-state relationship. We find that home-state audit partners provide higher audit quality, which benefits their home-state audit clients. We also find that these home-state audit clients are less likely to dismiss their auditors when the engagement audit partner is a home-state audit partner, suggesting a benefit from home-state audit clients to their home-state audit partners. The lower likelihood of auditor dismissal is more pronounced when the audit committee has greater accounting expertise. Overall, these results suggest a mutually beneficial relationship between home-state audit partners and their home-state clients.

**Work in Process:**

1. Self-Selection Into Accounting And Its Career Consequences For Females And Minorities In The U.S., with Patrick Kieilty (The Ohio State University), Hye (Grace) Lee (Fordham University), Paul Madsen (University of Florida), and Stephani Mason (DePaul University)
2. The Effect of Anticipating SEC Filing Review on Company Disclosures, with Danny Nuccio (unaffiliated), Matt Baugh (Arizona State University), and Roy Schmardebeck (University of Tennessee-Knoxville)
3. Podium GAAP, with Matt Baugh (Arizona State University), Roy Schmardebeck (University of Tennessee-Knoxville), Will Anding (FSU)
4. The Effect of PCAOB Inspection Regime Change on Non-Big 4 Firm Audit Quality and the Audit Market, with Kenneth Bills (Michigan State University) and J. Michael Truelson (Mississippi State University)
5. Component Auditors And Financial Reporting Comparability, with Matthew Baugh and Lauren Matkaluk (Arizona State University)
6. Benefits and Challenges of Public Accounting Firms' Affinity Groups (Employee Resource Groups or Affinity Groups), with Dereck Barr-Pulliam (University of Louisville), Kim Walker (Virginia Tech), and Steph Mason (DePaul University)
7. What Goes Up Must Come Down: The Experiences of Big 4 Professionals with Former Non-Big 4 Public Accounting Firm Experience, with Joe Micale (New Jersey Institute of Technology) and Ken Bills (Michigan State University)
8. The Impact of Social and News Media on the Perceptions of the Accounting Profession and Professional and Organizational Commitment, with Connor Dawkins (PhD Student, FSU) and Allen Blay (FSU)
9. The Impact of Random Inspections on Audit Quality, with David Eisel (PhD Student, FSU)

#### **AWARDS, GRANTS, AND HONORS:**

2023-2024 Securities and Exchanges Commission (SEC) Office of the Chief Accountant Academic Fellowship  
Spring 2023 UROP Materials Grant \$500  
2023-2025 *Contemporary Accounting Research* Journal Editorial Board Member  
2022-2025 Dean's Emerging Scholar  
2021-2022 Lybrand Award for outstanding article of the year in *Strategic Finance* magazine  
2022 Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award  
Nominated for the 2022 Undergraduate Research Opportunities Program (UROP) Faculty Member Award  
Spring 2022 UROP Materials Grant \$1,000  
PCAOB Senior Economic Research Fellow 2019-2020, Visiting Scholar 2020-Present  
Florida State University College of Business Summer Research Grant 2020, 2021, 2022, 2023  
Florida State University Provost Faculty Travel Grant 2020, 2022, 2023 \$1,000  
Institute of Management Accountants (IMA) Research Participants Grant 2019  
SEC Office of the Chief Accountant Academic Fellowship Finalist 2019  
Paper Accepted for Presentation at the 2017 PCAOB/JAR Conference  
NIU College of Business 2017 Summer Research Grant  
2016 AAA/Grant Thornton Doctoral Dissertation Award  
2016 Academy of Accounting Historians Award of Excellence for "The Matching Principle Revisited"  
2015-2016 Auditing Section Midyear Meeting Doctoral Consortium Fellow  
2015 AAA Mid-Atlantic Region Meeting Best Doctoral Paper Award  
2015 AAA Ohio Region Meeting Best Doctoral Paper Award  
2014 AAA/Deloitte Doctoral Consortium Fellow  
2014 AAA Ohio Region TLC Section Best Paper Runner-Up Award  
IMA Certified Management Accountant (CMA) Doctoral Scholarship

#### **RESEARCH PRESENTATIONS:**

1. Virginia Tech Accounting Research Conference, May 2024, planned
2. "Determinants and consequences of auditors' national office consultations," planned
  - a. Arizona State University by co-author



- b. Colorado State University by co-author
- c. Manchester University by co-author
- d. University of Oklahoma by co-author
- e. University of Melbourne by co-author
- 3. “Audit partner national office experience and audit quality”
  - a. 2024 AAA Auditing Section Midyear Meeting, New Orleans, LA, January 2024 by co-author
  - b. 2023 European Audit Research Network Conference, Thessaloniki, Greece
  - c. 2023 AAA Annual Meeting, Denver, CO
  - d. 2023 International Symposium on Audit Research (ISAR), Sydney, Australia, June 2023 (accepted)
  - e. 2023 BAFA Audit SIG Meeting, Edinburgh, Ireland, May 2023 (accepted)
- 4. “The role of international experience in audit partners’ careers”
  - a. 2023 Hawaii Accounting Research Conference, January 2023
  - b. 2023 AAA Audit Section Midyear Meeting (Austin, TX), January 2023 by co-author
  - c. West Virginia University, October 2022
  - d. 2022 Florida Accounting Symposium (Miami, FL) – September 2022
  - e. Baylor University, September 2022
  - f. Haskayne and Fox Accounting Conference (Whistler, BC) – June 2022 by co-author
- 5. “The role of tax experts in audit engagements”
  - a. 2024 AAA Auditing Section Midyear Meeting, New Orleans, LA, January 2024
  - b. 2022 AAA Annual Meeting, August 2022 (San Diego, CA), by co-author
  - c. 2022 International Symposium on Audit Research (ISAR) – virtual, June 2022 by co-author
  - d. 2022 Deloitte/K.U. Audit Symposium (Lawrence, KS) – May 2022
  - e. University of Texas at El Paso, virtual – April 2022
  - f. 2022 McMaster Accounting Research Symposium (Hamilton, Ontario, Canada) – April 2022 by co-author
  - g. Florida State University, Feb 2022
  - h. 2022 American Taxation Association’s Midyear Meeting, Feb 2022, presented by co-author
  - i. University of Illinois at Urbana-Champaign, November 2021, presented by co-author
  - j. The University of Texas San Antonio, November 2021
  - k. PCAOB, January 2021 and September 2020
- 6. “How Does an Audit Partner’s Big 4 Experience and Social Ties Jointly Impact the Audit Partner Selection Process? Experimental Evidence on Managers’ Recommendations”
  - a. 2022 International Symposium on Audit Research (ISAR) – June 2022, by co-author
  - b. 2022 Deloitte/K.U. Audit Symposium – May 2022
  - c. Florida Behavioral Accounting Research Symposium (FBARS), November 2021
  - d. EARNet Conference, September 2021
  - e. 31<sup>st</sup> Annual BAFA Audit & Assurance Conference, May 2021
  - f. University of North Texas Accounting Conference, March 2021
  - g. Audit Academics Zoom Workshop, June 2020
  - h. 2020 Deloitte/University of Kansas Audit Symposium
  - i. Case Western Reserve University 2019
  - j. AAA Annual Meeting (August 2019), presented by co-author
  - k. 2<sup>nd</sup> Annual MAC (Midwest Athletic Conference) Schools Research Conference, Naperville, IL, April 2019
- 7. “Does Gender and Ethnic Diversity among Audit Office Leadership Influence Auditor Retention and Audit Quality?”
  - a. PCAOB Conference on Auditing and the Capital Markets – October 2023
  - b. U.S. SEC Office of the Chief Accountant – March 2023
  - c. Florida International University, April 2022
  - d. Iowa State University, April 2022, presented by co-author
  - e. The University of Nebraska – Lincoln, March 2022, presented by co-author
  - f. Hawaii Accounting Research Conference (HARC) January 2021, presented by co-author
  - g. AAA Annual Meeting 2020, presented by co-author

- h. Virginia Tech University, August 2020, presented by co-author
8. “Audit Partners in Leadership Roles and Implications for Audit Quality”
  - a. Florida Accounting Schools (FAS) Conference, October 2021
  - b. EARNet Conference, September 2021
  - c. 2021 AAA Annual Meeting, August 2021
  - d. Audit Researchers Summer Zoom Workshop, July 2021
  - e. 8<sup>th</sup> International Conference of the Journal of International Accounting Research (JIAR), June 2021
  - f. AAA Spark Meeting of the Regions, May 2021
  - g. 31<sup>st</sup> Annual BAFA Audit & Assurance Conference, May 2021
  - h. Florida State University, March 2021
9. “Audit Firm Employee Turnover and Audit Quality”
  - a. European Accounting Association Annual Congress, May 2024, presented by co-author
  - b. European Accounting Association Annual Congress, May 2022, presented by co-author
  - c. EARNet Conference, September 2021, presented by co-author
  - d. 8<sup>th</sup> International Conference of the Journal of International Accounting Research, June 2021
  - e. AAA Spark Meeting of the Regions, May 2021
  - f. 31<sup>st</sup> Annual BAFA Audit & Assurance Conference, May 2021
  - g. Florida State University, February 2021
  - h. Vrije Universiteit Brussel, May 2020 presented by co-author
10. “Big 4 Audit Style in Non-Big 4 Firms”
  - a. 2022 AAA Annual Meeting, San Diego, CA, August 2022, presented by co-author
  - b. 2022 AAA Auditing Section Midyear Meeting, Jan 2022
  - c. 8<sup>th</sup> International Conference of the Journal of International Accounting Research, June 2021
  - d. AAA Spark Meeting of the Regions, May 2021, presented by co-author
  - e. AAA Southwest Region Faculty-Doctoral Student Interchange, May 2021, presented by co-author
  - f. 31<sup>st</sup> Annual BAFA Audit & Assurance Conference, May 2021, presented by co-author
  - g. Florida State University, February 2021
11. “Two Sides of the Same Coin: Institutional Logics in Big 4 and Non-Big 4 Accounting Firms”/“Organizational Climates in Non-Big 4 vis-à-vis Big 4 Accounting Firms”
  - a. 2023 CAAA Annual Meeting, Quebec City, June 2023
  - b. EIASM Discussion Forum on Qualitative Accounting Research in North American Journals, Sep. 2022
  - c. IPA (13th Interdisciplinary Perspectives on Accounting Conference 2021), July 2021
  - d. 2021 CAAA Annual Meeting, June 2021, presented by co-author
  - e. 2021 Joint Conference of the P.I., GIWB, and the Canadian Alternative Accounts Conference, April 2021
  - f. European Audit Research Network (EARNet) Conference, University of Parma (Sept. 2019)
  - g. Case Western Reserve University (May 2019)
  - h. 2<sup>nd</sup> Annual MAC Schools Research Conference, Naperville, IL (April 2019); presented by co-author
12. “Big 4 professionals in non-Big 4 firms: Deviant trajectories, habitus adjustment, and capital mobilization”
  - a. 2021 AFAANZ Annual Conference, July 2021
  - b. IPA (13th Interdisciplinary Perspectives on Accounting Conference), July 2021, presented by co-author
  - c. 2021 EIASM Discussion Forum on Qualitative Accounting Research in North American Journals, presented by co-author.
  - d. CAAA Annual Meeting, June 2021, presented by co-author
  - e. 2021 Joint Conference of the P.I., GIWB, and the Canadian Alternative Accounts Conference, April 2021
  - f. HEC Montreal Workshop, March 2021, presented by co-author.
  - g. AAA Audit Section Midyear Meeting, January 2021
  - h. 5th Qualitative Accounting Research Symposium, University of Guelph, November 2020
13. “You Can’t Get There from Here: The Influence of an Audit Partner’s Prior Private Industry Experience on Audit Outcomes”
  - a. AAA Audit Section Midyear Meeting, January 2021, presented by co-author
  - b. University of Tennessee Knoxville, November 2020, presented by co-author

- c. Utah State University, October 2020, presented by co-author
- d. West Virginia University, October 2020, presented by co-author
- 14. "Auditors' Use of Specialists"
  - a. PCAOB, November 2022
  - b. University of North Texas Accounting Research Conference, March 2021, presented by co-author
  - c. University of Florida, March 2021
  - d. Early Insights in Accounting Research Workshop, November 2020
  - e. Virginia Tech, November 2020, presented by co-author
  - f. Hong Kong University, November 2020, presented by co-author
  - g. Florida State University, October 2020
  - h. PCAOB, March 2020 and September 2020
- 15. "The Effects of Straddling: Evidence from Audit Partners Auditing Both Public Companies and Nonprofit Organizations"
  - a. AAA Spark Meeting of the Regions, May 2021
  - b. 31<sup>st</sup> Annual BAFA Audit & Assurance Conference, May 2021
  - c. Florida State University, April 2021
  - d. AAA Annual Meeting, San Francisco, CA (August 2019), presented by co-author
  - e. 25<sup>th</sup> Annual International Symposium on Audit Research (ISAR), Boston (June 2019), co-author
  - f. BAFA Audit and Assurance Annual Conference, Birmingham, UK (May 2019)
  - g. Illinois State University (April 2019)
  - h. AAA GNP Section Midyear Meeting (March 2019)
- 16. "The Market Premium for Audit Partners with Big 4 Experience"
  - a. Florida State University (March 2019)
  - b. Arizona State University (January 2019)
  - c. AAA Auditing Section Midyear Meeting, Nashville, TN (January 2019)
  - d. University of Notre Dame (December 2018) – presented by co-author
  - e. University of Wisconsin-Madison (September 2018)
  - f. Kent State University (September 2018)
  - g. European Accounting Association Annual Congress, Milan, IT (May 2018)
  - h. Ball State University (April 2018)
- 17. "Is the Availability of Qualified Staff in an Audit Office Associated with Office Audit Quality?"
  - a. BAFA Audit and Assurance Annual Conference, Birmingham, UK (May 2019), presented by co-author
  - b. Kent State University (February 2019)
  - c. 2018 AAA Audit Section Midyear Meeting, Portland, OR (January 2018)
  - d. 24<sup>th</sup> Annual International Symposium of Audit Research (ISAR), Maastricht, Netherlands (June 2018)
  - e. 2018 CAAA Annual Meeting, Calgary, Alberta, Canada (June 2018)
  - f. 2018 AAA Annual Meeting, Washington, DC (August 2018)
- 18. "Are Nonprofits Punished for Persistent Internal Control Problems and Rewarded for Swift Remediation?"
  - a. 2017 AAA Annual Meeting, San Diego, CA (August 2017)
- 19. "The Spillover Effect of Audit Firm Office Acquisition on the Audit Quality of the Existing Client Base"
  - a. Florida Atlantic University (November 2019)
  - b. 2018 CAAA Annual Meeting, Calgary, Alberta, Canada (June 2018)
  - c. 2018 Midwest Athletic Conference (MAC) 1<sup>st</sup> Annual Research Conference, Indianapolis, IN (Apr. 2018)
  - d. 2018 AAA Audit Section Midyear Meeting Roundtable Forum, Portland, OR (January 2018)
  - e. 2017 AAA Annual Meeting, San Diego, CA (August 2017)
  - f. Northern Illinois University (October 2017)
- 20. "Is Accounting an Applied Discipline?: An Institutional Theory Assessment"
  - a. 2017 AAA Annual Meeting, San Diego, CA (August 2017; presented by co-author)
- 21. "Does increased access to non-accounting professionals enhance financial statement audit quality?"
  - a. 2018 Deloitte/University of Kansas Audit Symposium, Lawrence, KS (May 2018)
  - b. 23<sup>rd</sup> Annual International Symposium on Audit Research (ISAR), Sydney, Australia (June 2017)

- c. 27<sup>th</sup> Annual British Finance and Accounting Audit Research Conference, London, UK (May 2017)
- d. AAA Audit Midyear Meeting, Orlando, FL (January 2017)
- 22. “Improving the integration of expert advice in auditing: The influence of expert perspective taking”
  - a. University of South Carolina (March 2021)
  - b. The University of Delaware (May 2019; presented by co-author)
  - c. 2018 Audit Section Midyear Meeting, Portland, OR (January 2018)
  - d. PCAOB/JAR Conference (October 2017; presented by co-author)
  - e. International Symposium on Audit Research (June 2016; presented by co-author)
  - f. College of William and Mary (February 2016; presented by co-author)
  - g. Case Western Reserve University (February 2016)
  - h. Texas Tech University (April 2016; presented by co-author)
- 23. “Auditor Industry Specialization in the Nonprofit Sector”
  - a. AAA Ohio Region Meeting, Cleveland, OH (April 2016)
  - b. 2016 AAA Annual Meeting, New York City (Aug 2016; presented by co-author)
- 24. “Audit Partner Characteristics and Audit Quality in the U.S.: Initial Evidence”
  - a. AAA Ohio Region Meeting, Cleveland, OH (April 2016)
  - b. 2016 Deloitte/K.U. Audit Symposium, University of Kansas (May 2016)
  - c. 2016 AAA Annual Meeting, New York City (Aug 2016)
- 25. “Does the Audit Market Price Big 4 Experience in Non-Big 4 Firms?”
  - a. The University of Akron Research Workshop, Akron, OH (January 2015)
  - b. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
  - c. AAA Ohio Region Meeting, Cleveland, OH (May 2015)
  - d. International Symposium on Audit Research Conference, Boston, MA (June 2015)
  - e. AAA Annual Meeting, Chicago, IL (August 2015)
  - f. University of Richmond (October 2015)
  - g. University of Vermont (October 2015)
  - h. University of New Hampshire (October 2015)
  - i. John Carroll University (October 2015)
  - j. American University in Washington, DC (November 2015)
  - k. Northern Illinois University (November 2015)
  - l. University of Massachusetts Lowell (November 2015)
- 26. “An Experimental Investigation of Auditor Professional Skepticism in Auditor Client Email Inquiries”
  - a. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
  - b. AAA Ohio Region Meeting, Cleveland, OH (May 2015)
- 27. “What Do We Mean by Accounting Program Quality? A Decomposition of Accounting Faculty Opinions”
  - a. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
  - b. AAA Ohio Region Meeting, Cleveland, OH (May 2015) – presented by co-author
  - c. AAA Annual Meeting, Chicago, IL (August 2015)
- 28. “Corporate Governance and Voluntary Disclosure: Evidence from Emerging Growth Companies”
  - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
  - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 29. “The Impact of Professional Experience on U.S. Accounting Faculty Research Productivity”
  - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
  - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 30. “Accumulated Advantage in Academic Accounting: We Are Who We Admit”
  - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
  - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 31. “Historical Perspectives on the Matching Principle: Why Matching Remains Relevant”
  - a. AAA Annual Meeting. American Accounting Association, Anaheim, CA (August 2013)
  - b. AAA Ohio Regional Meeting. American Accounting Association, Huron, OH (May 2013)

32. “401(k) Plans and Mutual Fund Fees: Can Transparency in Fee Disclosure Alleviate the Modern Dual-Agency Problem?”
  - a. AAA Ohio Regional Meeting, AAA, Huron, OH (May 2013).

**OTHER INVITED PROFESSIONAL PRESENTATIONS:**

1. Moderator – 2024 AAA Audit Midyear Meeting – Past, Present, and Future of Auditing Research, A Fireside Chat with Senior Scholars – Bill Kinney, Tom Omer, and Zoe-Vonna Palmrose
2. Panelist – 2020 AAA Annual Meeting – Teaching Audit Data Analytics Panel Session
3. Panelist – 2023 KPMG Ph.D. Project Conference – Academic Fellowships Panel Session
4. Panelist – 2023 European Auditing Research Network (EARNet) Conference
5. Presenter – 2024 AAA WeARE Education Webinar – March 2024
6. U.S. SEC OCA Presentation on the U.N. SEEA-EA Framework, September 2023
7. U.S. SEC Accounting and Auditing Academic Update, October 2023
8. U.S. SEC Accounting and Auditing Academic Update, November 2023
9. U.S. SEC Accounting and Auditing Academic Update, December 2023
10. U.S. SEC Accounting and Auditing Academic Update, January 2024
11. U.S. SEC Accounting and Auditing Academic Update, February 2024

**SERVICE:**

**Academic Journal Reviews**

Editorial Board

*Contemporary Accounting Research* 2023-2025

Ad hoc reviewer - *Journal* – Number of Manuscripts - Year

1. *The Accounting Review* – 3 (3-2021, 1-2022)
2. *Contemporary Accounting Research* – 18 (2-2018, 4-2020, 6-2021, 3-2022, 3-2023)
3. *Review of Accounting Studies* – 3 (1-2019, 1-2023, 1-2024)
4. *Accounting, Organizations and Society* – 2 (2-2023)
5. *Auditing: A Journal of Practice and Theory* - 8 (2-2018-2019, 2-2021, 2-2022, 3-2023)
6. *Accounting Horizons* – 7 (2-2019, 1-2020, 1-2021, 1-2022, 1-2023)
7. *Journal of Accounting, Auditing, and Finance* – 1 (1-2022)
8. *International Journal of Auditing* – 5 (4-2020-2021, 1-2022)
9. *Managerial Auditing Journal* – 5 (2-2018, 2-2020, 1-2022)
10. *Accounting Historians Journal* – 4 (2-2016, 4-2022)
11. *Accounting Forum* – 3 (1-2021, 1-2022, 1-2023)
12. *Issues in Accounting Education* – 1 paper (2021)
13. *European Accounting Review* – 2 papers (1-2019, 1-2023)
14. *Critical Perspectives on Accounting* – 1 paper (2019)
15. *Accounting and the Public Interest* – 3 (1-2018, 1-2020, 1-2023)
16. *Asian Review of Accounting* – 1 (1-2018)
17. *Research in Accounting Regulation* – 4 (4-2016-2018)
18. *Journal of International Accounting, Auditing, and Taxation* – 1 (1-2018)

**Professional and Public Service – Leadership Roles**

1. AAA 2024 Auditing Section Midyear Meeting Co-Chair (Organizer)
2. AAA 2023 Auditing Section Midyear Meeting Paper Chair
3. AAA 2022 Annual Meeting Auditing Section Program Chair
4. AAA 2022 Competitive Manuscript Award Committee Member
5. AAA 2021 Annual Meeting Auditing Section Program Vice Chair
6. FICPA Accounting Careers and Education Committee member 2021-2022, 2022-2023
7. FICPA Florida State University Accounting Conference Committee member 2022-2023



8. Deloitte Trueblood Seminar for Professors Planning Committee member and discussion leader - 2019-2020 & 2020-2021
9. Illinois CPA Society CPA Exam Scholarship Award Committee - March 2017-April 2019
10. Ohio Society of CPAs Young CPAs State Leadership Board, Cleveland Planning Committee 2009-2012

**Academic Conference Reviews, Discussions, and Moderator Assignments**

1. Reviewer – 2024 Government and Nonprofit Section Midyear Meeting – 1 paper
2. Reviewer – 2023 AAA Annual Meeting – 2 papers
3. Reviewer – 2023 University of North Texas (UNT) Accounting Research Conference – 2 papers
4. Reviewer – 2023 HARC Conference – 1 paper
5. Reviewer – 2022 AAA FARS Section Midyear Meeting – 2 papers
6. Discussant and Reviewer – 2022 AAA Auditing Section Midyear Meeting – 2 papers
7. Reviewer – 2022 HARC Conference – 1 paper
8. Discussant and Moderator – 2021 EARNet Conference – 1 paper
9. Moderator – 2021 AAA Journal of International Accounting Research (JIAR) Conference
10. Discussant – 2021 AAA Spark Meeting of the Regions
11. Reviewer – 2021 UNT-ARC Conference – 6 papers
12. Reviewer (2 papers) and Discussant (1 paper) – 2021 AAA Audit Section Midyear Meeting
13. Reviewer – 2020 AAA Annual Meeting – 1 paper
14. Reviewer (2 papers) and Discussant (1 paper) – 2020 AAA Auditing Section Midyear Meeting
15. Discussant – 2019 Florida Accounting Conference – 1 paper
16. Reviewer and Discussant – 2019 AAA Annual Meeting – 2 papers Auditing, 2 papers ABO, 1 paper GNP
17. Reviewer – 2019 CAAA Annual Meeting – 2 papers
18. Reviewer – 2019 MAC Schools Conference – 1 paper
19. Reviewer and Discussant – 2019 AAA GNP Section Meeting – 1 paper
20. Reviewer – 2019 AAA Auditing Meeting – 2 papers
21. Discussant and Reviewer, 2018 CAAA Annual Meeting – 2 papers
22. Reviewer, 2018 AAA Annual Meeting – 3 papers
23. Discussant and Reviewer, 2018 AAA Audit Meeting – 2 papers for each role
24. Discussant and Reviewer, 2018 AAA Audit Section Mid-Year Meeting – 2 papers
25. Reviewer, 2017 CAAA (Canadian Academic Accounting Association) Annual Meeting – 2 papers
26. Discussant and Reviewer, 2017 AAA Annual Meeting – 3 papers reviewer, 1 paper discussant
27. Reviewer, 2016 ABO Section Mid-Year Meeting – 1 paper
28. Reviewer, 2016 Midwest Region Meeting – 2 papers
29. Reviewer, 2016 AAA Annual Meeting, New York, NY – 3 papers
30. Discussant and Reviewer, 2016 AAA Ohio Region Meeting, Beachwood, OH
31. Discussant and Reviewer, 2016 AAA Audit Mid-Year Meeting, Scottsdale, AZ
32. Reviewer, 2016 AAA Government and Nonprofit Accounting Section Meeting, Washington, DC.
33. Discussant, 2015 AAA Government and Nonprofit Accounting Section Meeting, Detroit, MI
34. Reviewer, 2015 AAA Annual Meeting, Chicago, IL
35. Reviewer, 2015 AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ
36. Reviewer, 2015 AAA Southeast Region Meeting, Asheville, NC
37. Reviewer, 2015 AAA Public Interest Meeting, Crystal City, VA
38. Reviewer, 2015 AAA Ohio Region Meeting, Cleveland, OH
39. Reviewer, 2015 AAA Forensic Accounting Section Meeting, Denver, CO.
40. Reviewer and Discussant, 2014 AAA Annual Meeting, Atlanta, GA.
41. Reviewer, Discussant, and Moderator, 2014 AAA Ohio Regional Meeting, Columbus, OH.
42. Reviewer, Discussant, and Moderator, 2013 AAA Annual Meeting, Anaheim, CA.
43. Reviewer and Discussant, 2013 AAA Ohio Regional Meeting, Huron, OH.

**Florida State University**

1. 2023-2024 – Ph.D. student 1<sup>st</sup> year paper advisor – Connor Dawkins
2. 2023-2024 – Ph.D. student 2<sup>nd</sup> year paper advisor – David Eisel
3. 2023-2025 – Ph.D. dissertation committee member – Will Anding
4. 2023-2024 – Department of Accountancy Research Committee member
5. 2020-2023 College of Business Diversity and Inclusion Committee
6. 2021-2023 – Ph.D. dissertation committee member – Kyle Sopp
7. 2021-2022 – Ph.D. student 2<sup>nd</sup>-year research paper advisor – Will Anding
8. 2022-Present Faculty Advisor – Women in Accounting student organization
9. 2021-2022 Undergraduate Research Opportunities Program Faculty Advisor – 6 students
10. 2021-2022 Fall Graduation Department Representative
11. 2021-2022 Faculty Advisor – Jbiz student organization
12. 2020-2021 Faculty Advisor – Jewish Student Union student organization
13. 2019-2020 Fall Graduation Department Representative
14. 2019 – Accountancy Department pre-workshop facilitator

### **Northern Illinois University**

1. 2018 NIU Internal Audit Education Program (IAEP) Coordinator
2. Office of Student Engagement and Experiential Learning Student Networking Reception Volunteer
3. College of Business Tenure-Track Faculty Research Group Organizer
4. Research Rookie mentor – 2018-2019 1 student; 2017-2018 2 students
5. Financial Reporting I Honors project advisor Fall 2018 - 2 students
6. Dean's Faculty Research Strategic Initiative Task Force – prepared recommendations list
7. 2016-2018 ACCY 370 Mock Interview Reviews volunteer – 17 reviews - 30-minutes each
8. 2017 Department of Accountancy Junior Kick-off volunteer

### **ACADEMIC CONFERENCES ATTENDED:**

1. PCAOB Conference on Auditing and the Capital Markets – 2023
2. EYARC Colloquium – 2023
3. The Ph.D. Project Annual Conference – 2023
4. AAA Auditing Section Mid-Year Meeting – 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023
5. AAA Annual Meeting – 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2023
6. Florida Behavioral Accounting Research Symposium (FBARS) – 2021
7. European Audit Research Network (EARNet) Bi-Annual Conference – 2021, 2023
8. AFAANZ Annual Conference – 2021
9. Interdisciplinary Perspectives on Accounting (IPA) Conference – 2021
10. AAA Journal of International Accounting Research (JIAR) Conference – 2021
11. Foundation for Audit Research (FAR) Conference – 2021
12. AAA Spark Meeting of the Regions - 2021
13. AAA Joint Conference of the P.I., GIWB, and the Canadian Alternative Accounts Conference - 2021
14. University of North Texas (UNT) Accounting Conference – 2021
15. Labor and Accounting Conference - 2021
16. Hawaii Accounting Research Conference (HARC) – 2021, 2023
17. Review of Accounting Studies – 2020, 2021, 2022
18. Qualitative Accounting Research Symposium – 2020, 2022
19. Contemporary Accounting Research (CAR) Conference – 2020, 2021, 2022, 2023
20. AAA Diversity Section Meeting – 2020
21. The University of Illinois Urbana-Champaign Audit Symposium – 2020
22. Florida Accounting Schools Conference – 2019, 2021, 2022
23. Deloitte University Trueblood Seminar for Professors – 2019, 2020, 2021
24. PCAOB/AAA Annual Meeting – 2016, 2017, 2018, 2019
25. International Symposium on Audit Research (ISAR) – 2015, 2017, 2018, 2019, 2022

26. PCAOB/The Accounting Review Conference – 2019, 2020, 2021, 2022
27. PCAOB/Journal of Accounting Research Conference, Washington, DC – 2016, 2017
28. Deloitte/K.U. Audit Symposium, Lawrence, KS – 2016, 2018, 2022
29. Canadian Academic Accounting Association (CAAA) Annual Meeting - 2018
30. European Accounting Association (EAA) Annual Congress - 2018
31. MAC (Midwestern Athletic Conference) Schools Research Conference – 2018, 2019
32. British Accounting and Finance Association (BAFA) Audit & Assurance Conference – 2017, 2019, 2021
33. AAA New Faculty Consortium, Leesburg, VA - 2017
34. AAA Mid-Atlantic Region Meeting and Doctoral/Junior Faculty Consortium - 2015
35. AAA GNP Section Midyear Meeting – 2015, 2019
36. AAA Miami Rookie Camp - 2014
37. AAA Deloitte Foundation Doctoral Consortium, Westlake, TX - 2014
38. AAA Ohio Region Meeting – 2013, 2014, 2015, 2016

#### **TECHNOLOGY SKILLS:**

Adobe Connect, Alteryx, AMOS, Automation Anywhere Bot, Blackboard, Blackboard Collaborate, Camtasia, Canvas, Kahoot, McGraw-Hill Connect, Microsoft Teams, NVivo, Piazza, Poll Everywhere, Python, Qualtrics, SAS, SPSS, Stata, Tableau, TurningPoint Technologies (clickers), UiPath, WebEx, WileyPlus, Zoom.

#### **SELECTED PROFESSIONAL DEVELOPMENT:**

AICPA/SEC/PCAOB Annual Conference – December 2023  
AAA Webinar Series on Accounting Research + Education 2020-present  
EIASM Discussion Forum on Qualitative Accounting Research in North American Journals 2020-present  
Alteryx Educator Training – 9 hours – August 2021  
UiPath Training – Summer 2021  
PwC Data Wrangling, Data Visualization, and Robotics Training – June-July 2021  
ASU Remote Education Summit – June 2021  
Wiley Wicked Spring Break for Online Teaching Unconference – March 2021  
BYU Accounting Coding Camp - 2020  
ASU+GSV Virtual Summit – Sept – Oct 2020  
PwC Accounting and Tax Symposium – Aug 2020  
Center for Audit Quality (CAQ) Symposium – Aug 2020  
Course Hero Virtual Teaching Summit – July 2020  
ASU Connected Faculty Summit – July 2020  
Wiley Wicked Teaching Summer Camp – July 2020  
AAA Auditing Section Excellence in Auditing Education Workshop – 2018, 2020, 2021, 2023  
Tableau Workshop - 2019  
SAS 9 Base Programming Bootcamp –2018  
Teaching Audit Data Analytics using R Workshop – 2018  
Using IDEA to Introduce Data Analytics in Accounting and Auditing Courses – 2018  
Data Analytics in Auditing Workshop – 2018  
AAA Audit Educators' Bootcamp, Chicago, IL –2017  
AAA Accounting Information Systems Educators' Bootcamp, Chicago, IL –2017  
Critical Reflection in Enhancing Student Learning –2018  
Teaching the Selfie Generation –2018  
Teaching Data Analytics Workshop at the 2018 CAAA Annual Meeting  
Wiley EdTech Conference –2017  
Teaching Effectiveness Institute - Team-based Learning Workshop – 2017  
Classroom Assessment Techniques to Jump-start the Semester – 2017  
Teaching with Mobile Learning Technologies and Connected Learning Technologies – 2017  
The Art of Teaching: Using Performance Techniques for Improving Teaching – 2016

**CONTRIBUTION TO EDUCATIONAL MATERIALS:**

Kimmel, *Financial Accounting 10<sup>th</sup> edition*. Published by Wiley.

Kimmel, *Financial Accounting 9<sup>th</sup> edition*. Published by Wiley.

Johnson and Wiley. *Auditing 1<sup>st</sup> edition* textbook. Published by Wiley.

Kieso, Weygandt, Warfield. *Intermediate Accounting 17<sup>th</sup> edition* textbook. Published by Wiley.

Weygandt, 14e, *Accounting Principles*, 12e *Financial Accounting*, and 9e, *Managerial Accounting*. Published by Wiley.

**PROFESSIONAL MEMBERSHIPS:**

American Accounting Association (AAA), Institute of Management Accountants (IMA), Florida Society of CPAs, Beta Gamma Sigma

**LANGUAGES:** English (fluent), Russian (fluent), Spanish (intermediate)