

## WILL ANDING

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## ACADEMIC INTERESTS

Research: Audit Quality, FASB Accounting Standards, Critical Audit Matter Disclosures

Teaching: Auditing, Intermediate Accounting, Data Analytics

## EDUCATION

Ph.D., Florida State University (expected May 2025)

M.P.A., Mississippi State University (2017), GPA 4.0/4.0

B.A., Mississippi State University (2016), GPA 4.0/4.0

## WORKING PAPERS

1. “Navigating New Accounting Standards: Implications for Companies and Their Auditors” (Dissertation)
  - Committee: Nate Newton (chair), Aleksandra “Ally” B. Zimmerman, Zahn Bozanic, Sergey Mityakov (external member)
  - Selected for the 2024 FASB Emerging Scholar Award
  - Presented at the 2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (*Anding*), SEC accounting and auditing academic monthly research update in February 2024 (*Zimmerman*)
2. “Audit partners in leadership roles: Implications for audit quality” with Michael J. Mowchan (Baylor), Timothy A. Seidel (Brigham Young University), and Aleksandra “Ally” B. Zimmerman (Florida State University)
  - Under first round review at *Management Science*
  - Presented at the 2021 Florida Accounting Conference (*Zimmerman*), 2021 AAA Annual Meeting (*Zimmerman*), 8th International Conference of the Journal of International Accounting Research (*Zimmerman*), AAA Spark Meeting of the Regions (*Zimmerman*), 31st Annual BAFA Audit & Assurance Conference (*Zimmerman*), Florida State University (*Zimmerman*), 2021 Summer Audit Research Zoom workshop (*Zimmerman*), 2024 Kansas Audit Symposium (*Anding*), 2024 International Symposium on Audit Research (*Anding*)

3. “Not All Critical Audit Matters (CAM) Are the Same: Anti-Herding Behavior in CAM Disclosures” with Allen Blay and Zahn Bozanic (all Florida State University)
  - Developed from my first-year paper
  - Preparing for second-round submission to the *Journal of Business Finance and Accounting*
  - Presented at the 2022 Auditing Section Midyear Meeting (*Anding*), Iowa State University (*Bozanic*), the University of Memphis (*Bozanic*), the University of Pittsburgh (*Bozanic*), the University of Florida (*Bozanic*)
4. “Employee Health and Financial Reporting Quality” with Truc (Peter) Do (University of Queensland) and Alyssa Moore (Indiana University)
  - Preparing for submission to *Management Science*
  - Presented at Florida State University (*Moore*), University of Queensland (*Do*), Frankfurt School of Finance & Management (*Do*), Swansea University (*Do*), 2024 EAA Annual Congress (*Do*), 2024 AAA Annual Meeting (*Do*)

## WORK IN PROCESS

1. “Do firms preemptively modify disclosures before SEC reviews?” with Matthew Baugh (Arizona State), Roy Schmardebeck (Tennessee), and Aleksandra “Ally” B. Zimmerman (Florida State University)
2. “SEC investigations and audit offices” with Zahn Bozanic (Florida State University)
3. “The audit implications of client’s use of blockchain technology” with Alyssa Moore (Indiana University), Nate Newton (Florida State University), and Spencer Pierce (Florida State University)

## TEACHING

Florida State University

ACG 3111: Financial Accounting and Reporting II, Spring 2024

35 students, 4.25/5 average evaluation

Mississippi State University

ACC 3023: Intermediate Accounting 1, Fall/Spring 2019/2020

160 total students, 4.4/5 average evaluation

ACC 2013: Principles of Managerial Accounting, Fall/Spring 2019/2020

100 total students, 4.2/5 average evaluation

ACC 2023: Principles of Financial Accounting, Fall/Spring 2019/2020

58 total students, 3.9/5 average evaluation

## **AWARDS AND OTHER**

FASB Emerging Scholar ([Link](#))  
Certified Public Accountant, Tennessee (Inactive)  
Florida State University Legacy Fellow  
Mississippi State University Stephen D. Lee Scholar

## **SERVICE**

### Conferences

2021 AAA Annual Conference Discussant  
2021 Florida Accounting Symposium Discussant  
2022 Florida Accounting Symposium Discussant  
2023 AAA Audit Midyear, two reviews  
2024 HARC, one review  
2024 AAA Audit Midyear Discussant

### Journals

*Issues in Accounting Education*, two reviews  
*International Journal of Auditing*, one review  
*Journal of Accounting Literature*, one review  
*Auditing: A Journal of Practice & Theory*, one review

## **PROFESSIONAL EXPERIENCE**

KPMG, LLP Senior Audit Associate. Memphis, TN Aug 2017-Aug 2019  
Mississippi State University Instructor. Starkville, MS Aug 2019-May 2020

## **PERSONAL INTERESTS**

Tennis, Running, Family Walks