



Jaime Schmidt (Chair)

Jaime Schmidt is an Associate Professor at the McCombs School of Business at the University of Texas at Austin. Jaime received a B.B.A., M.S. in Accounting, and M.S. in Education from Kansas State University and a Ph.D. from Texas A&M University. Professor Schmidt's research examines the issues and implications of audit policy and includes studies in litigation, corporate governance, and standard-setting. Her work focuses on helping audit standard setters and regulators understand the current auditing environment and develop ways to improve auditing. Her work has appeared in several academic journals including *The*

Accounting Review, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*. Professor Schmidt is an editor at *Auditing: A Journal of Practice and Theory* has received research grants from the Center for Audit Quality, PwC LLP, and the American Accounting Association. She was a nominee for the Trammell/CBA Foundation and Regents' Outstanding Teaching Awards for Assistant Professors. She was awarded the James Dietrick Outstanding Faculty Award in 2016 and the Amplifier Award for classroom inclusivity in 2020.

Rick Hatfield (Vice-Chair)

Rick Hatfield is the *Fayard Endowed Chair of Accounting* in the Culverhouse School of Accountancy at The University of Alabama, the director of the Garner Research Center and a CPA in the state of Texas. He received a B.B.A. and M.S. Accounting from Texas A&M University and a Ph.D. from The University of Florida. Professor Hatfield's primary research interests have been in the area of experimental auditing and tax. He has published several articles in academic journals including: *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *The Journal of the American Taxation Association*,

Accounting Horizons and *Behavioral Research in Accounting*. Dr. Hatfield has been on the editorial boards of *Contemporary Accounting Research* and *Accounting, Organizations and Society* and been the senior editor of *Behavioral Research in Accounting*, an editor for *Auditing: A Journal of Practice and Theory* and is currently an editor at *The Accounting Review*. Professor Hatfield was the president of the Auditing section of the AAA in 2017-2018.



Plenary - Conducting High-Quality Auditing Research (Senior Scholars)

Steve Kachelmeier



Steven J. Kachelmeier holds the Randal B. McDonald Chair in Accounting at the McCombs School of Business, University of Texas at Austin. He has been at UT-Austin since 1988, upon earning his doctorate from the University of Florida. His research applies the methods of experimental economics to information and incentive issues in auditing, financial accounting, and management accounting. He teaches auditing as well as a research elective for professional accounting students. From 2008 to 2011, Professor Kachelmeier served as Senior Editor of *The Accounting Review*. From 2012 to 2015, Professor Kachelmeier served as Vice President for Research on the Board of Directors of the American Accounting Association. At the University of Texas at Austin, Professor Kachelmeier serves on the Department of Accounting Executive Committee and the University Faculty Council, and

he chairs the University's Faculty Advisory Committee on Budgets.

Phil Lamoreaux

Phil Lamoreaux is an Associate Professor at the W.P. Carey School of Business at Arizona State University. His research interests include issues related to reporting, governance and the role of auditing in the capital markets. His research has been published in *Journal of Accounting at Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies* and *Accounting Organizations and Society*. Phil is an Editor of *Contemporary Accounting Research* and is on the Editorial Board of *The Accounting Review*. Professor Lamoreaux received his PhD. from the University of Arizona and was previously he was a senior manager in the audit practice of KPMG.



Session 2 – Achieving Early Career Success (Junior Scholars)



Brant Christensen

Dr. Brant Christensen is an Assistant Professor of Accounting. He earned his Ph.D. in Accounting from Texas A&M University and was on the faculty at the University of Missouri before joining the University of Oklahoma. He teaches undergraduate and graduate audit courses.

Dr. Christensen's teaching and research are heavily influenced by his time spent in PwC's audit practice in Columbus, Ohio, and he maintains an active CPA license (Ohio). His studies have been accepted for publication in leading academic journals including *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations, and Society*; *Auditing: A Journal of Practice and Theory*; *The Journal of the American Taxation Association*; and *Accounting Horizons*. He serves currently on the editorial boards of *Contemporary Accounting Research* and *Auditing: A Journal of Practice and Theory*.

He has also been awarded competitive research grants from The Center for Audit Quality and the American Institute of Certified Public Accountants. Finally, Dr. Christensen is a 2013 Deloitte Foundation Doctoral Fellow and received the 2020 Hurley Roberson Award for Teaching Excellence. He and his wife, Marcie, enjoy spending their free time with their four children.

Devin Williams

Devin Williams is an Assistant Professor of Accounting at the University of Illinois at Urbana-Champaign. He earned his Ph.D. from the University of Florida (Robert Knechel, Chair). His dissertation was awarded Outstanding Audit Dissertation award (2018) by the Auditing section of the American Accounting Association. Devin is a 2015 Deloitte Foundation Doctoral Fellow and an Accounting Doctoral Scholar (ADS) awarded by the AICPA. Devin spent several years in audit practice with Deloitte in their Dallas, Texas office and maintains an active CPA license (Texas).





Lindsay Andiola

Lindsay Andiola is an Assistant Professor of Accounting at Virginia Commonwealth University. Her research is primarily focused on firm quality control initiatives including formal training, audit review, on-the-job coaching and performance appraisal. This interest in training and coaching extends to the classroom where she also works to create teaching cases that help students learn using "real world" audit techniques. Her work has been published in *Accounting, Organizations, and Society*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, and *Issues in Accounting Education*. Lindsay's research has been supported by awards from the CAQ Access to Audit Personnel and VCU's Quest for Distinction. The VCU School of Business has also recognized her as a Summer Research Fellow. Lindsay graduated magna cum laude from American University in 2005, receiving a BS in

Business Administration with concentrations in Accounting and Finance. In 2015, she completed her PhD in Accountancy at Bentley University. During the PhD program, she was an AICPA Accounting Doctoral Scholar. Prior to the PhD program, she spent three years with KPMG as an auditor and three years in corporate accounting at a private equity firm in NYC.

Session 3 – Maintaining Career Success (Seasoned Scholars)



Ann Vanstraelen

Ann Vanstraelen is Full Professor of Accounting and Assurance Services at Maastricht University. She earned her PhD at the University of Antwerp. Her research interests relate to the broad field of auditing and assurance services, governance, corporate reporting and disclosure, with a specific focus on the quality of accounting and auditing practices. She has been involved in several research projects including commissioned research by ACCA, IFAC and the European Commission. Ann Vanstraelen has published in journals including *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Auditing: A Journal of Practice and Theory*, *European Accounting Review*, *Journal of Accounting, Auditing and Finance*, and *Accounting and Business Research*. She served as

Head of the Department of Accounting and Information Management (2016-2020) and Director of the Graduate School of Business and Economics (2011-2014) at Maastricht University. She serves as an editor of *Auditing: A Journal of Practice and Theory* and is member of several editorial boards. Ann Vanstraelen is actively involved in the European Accounting Association (EAA) in various functions and served as Chair of the organizing committee of the 2016 EAA Conference in Maastricht. She was a visiting professor at KU Leuven, London School of Economics, Stanford University, and University of New South Wales.

Jessen Hobson

Jessen L. Hobson is a Professor of Accountancy, the Director of the University of Illinois-Deloitte Foundation Center for Business Analytics, and the PricewaterhouseCoopers LLP Faculty Fellow at the University of Illinois. He received his Ph.D. degree from the University of Texas at Austin. Jessen has B.S. and M.S. degrees in accounting from Brigham Young University and was an auditor at PricewaterhouseCoopers. He teaches graduate-level audit and data analytics. Jessen's research examines how and why managers over-report their performance, how investors and auditors can detect that deception, and how investors use and misuse information. Jessen's research has been published in the top journals in his field, including *The Accounting Review* and *The Journal of Accounting Research*.





Matt Ege

Dr. Matt Ege's research interests include how auditors, audit committees, and regulators improve audit and financial reporting quality. He has published in prestigious journals such as *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, and *AUDITING: A Journal of Theory & Practice*. His research has also been cited by various media outlets including The New York Times and The Wall Street Journal. He has previously worked as a director for a technology firm and a manager for a Big 4 accounting firm performing information technology assurance and consulting services.

Additional Faculty Participants/Mentors



Andy Imdieke (Moderator)

Andy Imdieke is an Assistant Professor of Accountancy at the University of Notre Dame. He earned a Ph.D. in accounting as well as an MBA from Michigan State University. He is also a graduate of Hope College (B.A.) and earned a CPA designation in the state of Michigan (inactive). Prior to entering academia, he worked for 3 years at Borders Group, Inc. (Borders Books & Music) in Ann Arbor, MI serving as Director of Internal Audit and as Supply Chain Controller. He also practiced public accounting at Plante & Moran, PLLC. His research focuses on non-audit services, internal controls over financial reporting, and factors that impact audit quality. His research has been published in *The Journal of Accounting & Economics*, *Accounting, Organizations and Society*, and *Auditing: A Journal of Practice and Theory*.

Kim Westermann (Moderator)

Kim Westermann is an Associate Professor of Accounting at Cal Poly, San Luis Obispo. Kim grew up in Southern California and graduated from Cal Poly with a Bachelor of Science Degree in Accounting in 2000. She worked for Ernst and Young in San Jose, CA as an audit senior. Kim subsequently relocated to New York City, taking a job with PricewaterhouseCoopers, ending her career in public accounting as a manager in PwC's Learning and Education division. In 2006, she entered the inaugural cohort of the Bentley University PhD program. In 2009, Kim was a visiting scholar and lecturer at the University of New South Wales in Sydney, Australia. After graduating in 2011, Kim spent four years as an assistant professor in Miami at Florida International University.



Kim is interested in a variety of qualitative methods and conducts research examining auditor perspectives within their social context. Kim has published in *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, and *Issues in Accounting Education*. Her in-process research is rooted within sociology and organizational behavior literatures, examining audit practitioners' perspectives on current issues (e.g., global quality control mechanisms) in auditing. She serves on the editorial review boards for *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, and *Issues in Accounting Education* and serves as an ad hoc editor for *Auditing: A Journal of Practice and Theory*.



Chris Agoglia

Chris Agoglia is the Richard H. Simpson Endowed Professor at the Isenberg School of Management, University of Massachusetts Amherst. He is a past Chair of Isenberg's Department of Accounting. His teaching interests include courses in cost/managerial accounting and judgment and decision making research in accounting. Prior to joining the UMass faculty, he taught at Drexel University where he was an Associate Professor of Accounting, as well as a Distinguished Research Fellow, a Distinguished Teaching Fellow, and directed their Ph.D. Program in Accounting. Chris received his Ph.D. in Accounting from UMass

Amherst in 1999 and his B.S. in Accounting from Florida Atlantic University in 1989.

His research focuses on decision making and decision maker behavior in accounting and auditing contexts. Chris has published in a number of journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research In Accounting*, *Issues in Accounting Education*, *Journal of Accounting Education*, and *CPA Journal*. His papers have been presented at a variety of conferences including the International Symposium on Audit Research, the University of Illinois/KPMG Symposium on Auditing Research, the Deloitte/University of Kansas Auditing Symposium, and American Accounting Association Annual and Mid-Year Meetings. He has won a number of awards for research, including the Notable Contribution to the Auditing Literature Award, the Outstanding Doctoral Dissertation Supervisor Award, and several Best Paper awards. He is also the recipient of a Center for Audit Quality Research Advisory Board grant.

Chris is the past Senior Editor of *Auditing: A Journal of Practice & Theory* and is currently a Consulting Editor for the journal. He has served as an Editor for *Contemporary Accounting Research* and an Associate Editor for *Behavioral Research In Accounting*, and on the Editorial Boards of *The Accounting Review*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, and *Behavioral Research In Accounting*. He has also served on the Academic Review Committee for the Center for Audit Quality's Access to Audit Personnel Program. Chris is the current Senior Editor of *Auditing: A Journal of Practice & Theory*. He also serves on the Academic Review Committee for the Center for Audit Quality's Access to Audit Personnel Program and on the Scientific Committee for the International Symposium on Audit Research.

Tim Bauer

Tim Bauer is currently an assistant professor at the University of Waterloo; from 2011-2018 he was an assistant professor at the University of Illinois at Urbana-Champaign. His research is behavioral (mainly experiments, but interviews and surveys too) and largely focuses on various aspects of relationships within the audit context, as they relate to auditors and other auditors (e.g., advisors), teams, non-audit specialists, clients, regulators, and the accounting profession. He has published research in several top accounting journals and is currently an Editorial Board Member for *Contemporary Accounting Research* and *Auditing: A Journal of Practice and Theory*; he has also served as a reviewer for a number of leading accounting and business journals. He received his PhD from the University of Waterloo in 2011 and is a Chartered Professional Accountant, CA (Ontario). He was previously a senior at EY in both audit and tax.



Bradley Bennett

Bradley Bennett, Ph.D., CPA, is an Associate Professor of Accounting in the Isenberg School of Management at the University of Massachusetts Amherst. Bradley focuses primarily on researching auditing topics using experimental methods. His current research includes examining auditor-client communications, audit-client negotiations, and the corporate use of electronic communications to disseminate financial information. His work is published in *Accounting, Organizations, and Society*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; and *The Accounting Review*. In 2017, Bradley was selected as a KPMG James Marwick Professor in Residence, which provided him the opportunity to spend a three-month rotation with the KPMG Audit Innovation Team in New York. In 2015, he was awarded AAA/Deloitte Wildman Medal Award for his paper “The Effect of the Social Mismatch Between Staff Auditors and Client Management on the Collection of Audit Evidence” (co-authored with Rick Hatfield), published in the January 2013 issue of *The Accounting Review*. For the 2018-2020 academic years, he served as Associate Dean of Finance & Administration for the Isenberg School of Management. Bradley currently serves on the editorial board for *Auditing: A Journal of Practice & Theory* and *Behavioral Research in Accounting*. Prior to obtaining his Ph.D. from the University of Alabama, he was an audit manager at KPMG and then assistant controller at Millsaps College.



Brian Bratten

Professor Bratten joined the University of Kentucky in 2009 after receiving a PhD in Accounting from the University of Texas at Austin. He also holds a BBA in Accounting and an MS in Finance from Texas A&M University, and is a CPA. Prior to his doctoral studies, he was a Senior Associate at KPMG LLP auditing companies primarily in the financial services industry. He was a Visiting Scholar at Indiana University in 2018.

Professor Bratten has published research in a variety of accounting journals including *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Accounting, Organizations, & Society*, *Auditing: A Journal of Practice & Theory*, *The Journal of the American Taxation Association*, and *Journal of Management Accounting Research*. His research focuses on financial accounting and auditing topics, including fundamental analysis and forecasting by analysts, fair values and fair value accounting, executive compensation, earnings management, and the information content of disclosures. He was awarded the inaugural Gatton College Research Excellence Award for Productivity in 2017.

Professor Bratten teaches financial accounting courses and a doctoral research seminar, and currently serves as the Director of Graduate Studies for the PhD program in Accounting. Outside the classroom and the office, he enjoys an active lifestyle with his wife Kristy co-managing his busy household of six children.

Michelle Draeger

Michelle Draeger joined the faculty at CSU in June of 2018 after completing her doctoral degree at Oklahoma State University. Prior to earning her Ph.D., Michelle worked as an audit manager at CliftonLarsonAllen in Greenwood Village, CO and an audit staff at Deloitte in Milwaukee, WI. Michelle earned her bachelor's degree from Marquette University in Milwaukee, WI and is a licensed C.P.A. in the states of Colorado and Wisconsin. Michelle teaches Professional Practice: Accounting and Introduction to Accounting. Her research interest areas include corporate governance, voluntary disclosure decisions, and audit quality.





Cassandra Estep

Cassandra Estep is an Assistant Professor of Accounting in the Goizueta Business School at Emory University. Her primary research focus is judgment and decision making in auditing, with specific interest in the role of audit specialists and information technology. Her work has been published in *The Accounting Review*, *Contemporary Accounting Research*, and *Journal of Accounting Research*. Cassandra's research has been supported by awards from the CAQ-AAA Auditing Section Access to Audit Personnel and the CAQ Research Advisory Board grant programs. Her dissertation won the 2019 Outstanding Auditing Dissertation Award from the Auditing Section of the AAA.

Cassandra graduated from the University of Virginia in 2005, receiving a BS in Commerce with concentrations in Accounting and Information Technology. In 2016, she completed her PhD in Accountancy at the University of Illinois at Urbana-Champaign. During the PhD program, she was an Accounting Doctoral Scholar and received the Deloitte Foundation Doctoral Fellowship. Prior to the PhD program, she spent six years with Ernst & Young as an IT auditor.

Lisa Gaynor

Lisa Gaynor, PhD, is an Associate Professor at University of South Florida and holds the Robert Keith Professorship. She holds a BS from University of Florida, an MBA from University of Miami, and a PhD from The University of Texas at Austin. Prior to joining the faculty at University of South Florida, she held faculty positions at Florida State University and Georgetown University. Her major research streams examine, through behavioral approaches, the judgments and decisions of audit committee members, auditors, practitioners, and investors. She has primarily focused on topics related to auditor and audit committee communications, independence, and the accounting and auditing of fair values. She has published articles in *The Accounting Review*, *Accounting Organizations & Society*, *Auditing*, *Accounting Horizons*, *Issues in Accounting Education*, *Accounting and Finance* and *Current Issues in Auditing*. She has served as an editor at *Auditing: A Journal of Practice & Theory* and at *Current Issues in Auditing* and currently sits on the Editorial Board for and *Contemporary Accounting Research*.





Yves Gendron

Yves Gendron is Full Professor of Accounting at Université Laval, in Québec City. Yves is highly committed to qualitative research. One of his main endeavors as qualitative researcher is to better understand key features of public accountants' daily lives, such as how they make decisions in action or how they go through difficult and stressful situations. Yves is also interested in legitimization processes surrounding public accountants' claims to expertise, seeking to comprehend how public accountants attempted to establish their presence in the jurisdictions of performance measurement, online auditing, and consulting. As such, his research in the area has contributed to the development of a social critique regarding the extent of commercialism within the field of public accounting.

Yves has also studied corporate governance processes within public companies, focusing on the role of audit committees and that of compensation committees. He also carried out several epistemological studies, having examined objects such as the relationship between research and practice, the birth of the interpretive paradigm of accounting research, and the extent of performativity pressures in contemporary academia.

Yves' academic work has been published in a variety of journals such as *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; *European Accounting Review*, *Journal of Management Studies*, and *Organization Studies*. He is currently Co-Editor in Chief of *Critical Perspectives on Accounting*, and Associate Editor at *Contemporary Accounting Research*.

Anna Gold

Anna Gold is professor at the Vrije Universiteit Amsterdam (VU), adjunct professor at NHH, and Editor at *The Accounting Review*. Her research interests are in the judgment and decision-making area, primarily applied to the field of auditing. Anna's work utilizes primarily experimental but also archival, survey and qualitative research methods and her publications have appeared in *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Ethics*, and *International Journal of Auditing*.





Nathan Goldman

Nathan Goldman is an assistant professor at the Poole College of Management at North Carolina State University whose research interests focus on corporate taxation and auditing. His research has been published in *The Accounting Review*, the *Journal of Management Accounting Research*, the *Journal of Accounting, Auditing, and Finance*, and the *Journal of the American Taxation Association*. Nathan received his PhD in accounting from the University of Arizona in 2016 and worked as an assistant professor at the University of Texas at Dallas from 2016 to 2019. Before receiving his PhD, Nathan received his BS in Physiology from

the University of Arizona, his MAC from the University of North Carolina at Chapel Hill, and worked as an Audit Senior at Deloitte & Touche LLP in Charlotte, NC.

Nick Hallman

Nicholas (Nick) Hallman worked for several years as an auditor at Deloitte before receiving his PhD in Accounting from the University of Missouri. He now an Assistant Professor at the University of Texas at Austin where he teaches auditing and where his research has focused primarily on audit markets, auditors' use of materiality thresholds, and other topics related generally to audit quality. His work has been published in numerous academic journals, such as *Contemporary Accounting Research*, the *Journal of Accounting and Economics*, and *AUDITING: A Journal of Practice and Theory*. Nicholas sits on the editorial board of *AUDITING: A Journal of Practice and Theory* and has served as a reviewer for many journals including, among others, *The Accounting Review*, the *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Accounting Organizations and Society*.





Vicky Hoffman

Vicky B. Hoffman is Professor and Ben L. Fryrear Faculty Fellow at the Katz Graduate School of Business, University of Pittsburgh. She earned a B.S. in Business Administration from the University of Maryland and a PhD in Business from the University of Michigan. Before joining academe, Vicky worked as an auditor for PricewaterhouseCoopers (then Coopers and Lybrand) in Washington, D.C., and is a CPA (inactive) in the state of Maryland. Her doctoral dissertation won the best dissertation award from the AAA Auditing section.

Vicky teaches courses in Auditing and Forensic Accounting and Fraud Examination and has received numerous teaching awards at the college level and, in 2016, received the University-wide Chancellor's Distinguished Teaching Award. Her research applies social science theory to auditing, managerial, and financial accounting settings and focuses on examining the combined effects of cognition and motivation on accounting decisions. She has published extensively in the leading research journals in accounting, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting, Organizations, and Society*, *Auditing: A Journal of Practice and Theory*, and *Journal of Management Accounting Research*. Vicky currently serves as a member of the editorial boards of *The Accounting Review*, *Accounting, Organizations, and Society*, and *Auditing: A Journal of Practice*. She has been active in the AAA Auditing section's Doctoral Consortium, and has played many roles at past Doctoral Consortia (e.g., chair, presenter, group leader, panel discussant).



Chris Hogan

Chris Hogan is the Russell E. Palmer Endowed Professor and Chairperson in the Department of Accounting and Information Systems at the Eli Broad College of Business at Michigan State University. Chris received her Ph.D. from The Ohio State University and taught at Vanderbilt University and Southern Methodist University prior to joining the MSU faculty in 2006. Prior to serving as Chair, Chris served as Co-Director of the Ph.D. Program in Accounting at MSU and has also served on several committees within the American Accounting Association and the Auditing Section of the AAA. Most recently, Chris served as President of the Auditing Section and as a member of the AAA Audit Committee. Chris served a three-year term as an Associate Editor of *Auditing: A Journal of Practice and Theory* and

continues to serve on the Editorial Boards of *The Accounting Review*, *Contemporary Accounting Research*, and *International Journal of Auditing*. Chris' research focuses on auditing topics such as the impact of regulation on the auditing profession, internal control issues, and the impact of auditing on earnings announcement reliability. She has published research articles in several journals including *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, and *Journal of Financial and Quantitative Analysis*.

Udi Hoitash

Udi Hoitash is the Lilian L. and Harry A. Cowan Endowed Professor of Accounting at the D'Amore-McKim School of Business, Northeastern University. Professor Hoitash received his Ph.D. in Accounting and Information Systems from Rutgers University and his MBA from Tel-Aviv University. His primary research interests include auditing, disclosure quality, XBRL and corporate governance. Professor Hoitash has published multiple peer-reviewed papers, including papers at top-tier accounting and finance journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, the *Journal of Financial Economics* and the *Journal of Financial and Quantitative Analysis*. His work has been frequently featured in news outlets such as the WSJ CFO magazine, Bloomberg Radio and CFO.com. Professor Hoitash's teaching interests include managerial accounting and corporate governance. Professor Hoitash currently serves as an Editor for *Auditing: A Journal of Practice & Theory*.





Patrick Hurley

Patrick Hurley is an Assistant Professor of Accounting in the D'Amore-McKim School of Business at Northeastern University. Professor Hurley's research interests fall in the following areas: applying psychological theory and experimental economics to investigate micro- and macro-approaches to improving audit quality; investigating and improving judgment and decision-making within an auditing context; and exploring structural, market-level changes on audit quality, audit effort, and managerial demand for audit quality. He has published his research in: *The Accounting Review*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and the *Journal of Accounting Literature*. Professor Hurley's teaching interests are in introduction to auditing and assurance services, advanced auditing, fraud, ethics, and introduction to financial reporting. Prior to pursuing his Ph.D. and joining the faculty at Northeastern University, Professor Hurley obtained his CPA and served as a senior-associate auditor in KPMG's federal practice in Washington, D.C., auditing the Department of Homeland Security. Professor Hurley is an active member of the American Accounting Association, and the American Psychological Association. He is an editorial board member of *Auditing: A Journal of Practice & Theory*, and serves as an ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, and *Accounting, Organizations, and Society*.

Zach Kowelski

Zach is an Assistant Professor of Accounting at the University of Notre Dame. He studies the effect of the institutional setting on behavior using the audit and broker-dealer settings. His work has been published in the *Journal of Accounting Research*, the *Journal of Accounting & Economics*, and the *Journal of Financial Economics*. Zach was formerly an Economic Research Fellow at the Public Company Accounting Oversight Board and he worked four years in PwC's audit practice between earning his BBA, MAcc, and Ph.D. at the University of Wisconsin-Madison.





Justin Leiby

Justin Leiby is an Associate Professor of Accountancy, Professor Ken Perry Faculty Fellow, and RC Evans Innovation Fellow at the University of Illinois at Urbana-Champaign. Professor Leiby's teaching lies at the intersection of risk management, assurance, and analytics, with the goal to help students "bring empathy to the data" to use analytics to better serve stakeholders. Justin's research focuses on judgment and decision making—including consultation, skepticism, and the motivations and incentives of professionals. Professor Leiby earned a doctorate at the University of Illinois and undergraduate degrees in Accounting and German at the University of Pittsburgh. Justin's greatest professional pleasure is writing short bios about himself in the third person.

Eldar Maksymoy

Eldar Maksymov is an Assistant Professor of Accounting at the W. P. Carey School of Business at Arizona State University. He graduated with a Ph.D. in Accounting from Cornell University in 2015. Prior to becoming an academic, Eldar worked as an auditor for Deloitte for five years and still holds his CPA license in the state of Virginia. In his research, Eldar uses qualitative, survey, and experimental methods to contribute to two related areas of accounting research: auditor accountability and audit quality. In the first area, Eldar examines regulatory and legal processes that keep auditors accountable for quality of their audits. In the second area, Eldar examines factors and institutions that shape audit quality. Eldar published his work in journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, and others.





Bill Messier

William F. Messier, Jr. is Norwegian Institute of Public Accountants (DnR) Professor in Auditing at the Department of Accounting, Auditing and Law at the *NHH* Norwegian School of Economics. Professor Messier holds a B.B.A. from Siena College, an M.S. from Clarkson University, and an M.B.A. and D.B.A. from Indiana University. He is a CPA in Florida and has held faculty positions at the University of Florida, Georgia State University, and University of Nevada, Las Vegas. Professor Messier was a visiting faculty member at SDA Bocconi in Milan and the Universities of Michigan and Luxembourg.

Professor Messier is the recipient of the American Accounting Association's Outstanding Accounting Educator Award (2015), AICPA's Distinguished Achievement in Accounting Education Award (2012), AAA Auditing Section's Outstanding Auditing Educator Award (2009), the Distinguished Service in Auditing Award (2008), and the Department of Accounting, Kelley School of Business, Indiana University - Academic Excellence Award (2018). In 2011, Professor Messier was awarded an honorary doctorate (*doctor honoris causa*) from the Norwegian School of Economics.

Professor Messier served as the Academic Member of the AICPA's Auditing Standards Board and as Chair of the AICPA's International Auditing Standards Subcommittee. He was formerly the Editor of *Auditing: A Journal of Practice & Theory* and President of the Auditing Section of the American Accounting Association.

Professor Messier has authored or coauthored numerous articles in accounting, decision science, and computer science journals and he is the lead author on *Auditing and Assurance Services: An Integrated Approach*.

Miguel Minutti-Meza

Miguel Minutti-Meza is Department Chair and Associate Professor of Accounting at the University of Miami Herbert Business School. He was a Senior Economic Research Fellow at the PCAOB during 2019-2020.

Miguel's research interests are in capital markets, particularly in auditing and financial reporting. He is working on various projects related to the expanded auditor report, auditors' communications with the audit committee, auditors' use of specialists in complex areas, consequences of accounting complexity, and other topics.

Miguel is editor of the journal *Contemporary Accounting Research* and a member of the editorial boards of *Journal of Accounting Research*, *Review of Accounting Studies*, and *Auditing: Journal of Practice & Theory*. He has published articles in these and other journals. In 2020, the Auditing Section of the American Accounting Association gave the "Notable Contribution to the Auditing Literature Award" to one of his early papers, coauthored with A. Lawrence and P. Zhang.

Miguel's teaching interests are in financial reporting, including advanced accounting, cases in complex reporting areas, and PhD. seminars on capital markets research.

Miguel received his Ph.D. in Accounting in 2011 and Masters in Management & Professional Accounting in 2005 from the University of Toronto Rotman School of Management. Previously, he received his B.A. in Accounting & Finance from ITESM in Mexico.





Jeff Pittman

Jeffrey Pittman is the Chair in Corporate Governance and Transparency at Memorial University of Newfoundland in Canada. Since graduating from the PhD program at the University of Waterloo in 2001, Jeff has published auditing and tax papers in, for example, *The Accounting Review*, the *Journal of Accounting and Economics*, the *Journal of Accounting Research*, the *Journal of Financial Economics*, *Accounting, Organizations and Society*, and *Contemporary Accounting Research* where he is a Deputy Editor-in-Chief. His

research interests include analyzing the importance of firm- and country-level auditor characteristics to debt and equity pricing; the links between tax enforcement and corporate governance outcomes; the role that oversight institutions play in shaping audit quality; the impact of firms' political connections and ownership structures on their financial reporting decisions; and whether audit outcomes are sensitive to partner characteristics. In visiting professor roles, Jeff has taught in the PhD programs at the University of Illinois at Urbana-Champaign and Virginia Tech. Jeff and his wife Tracey have three children, Jack, 19, Sophie, 17, and Rachel, 15.

Roy Schmardebeck

Roy Schmardebeck is an assistant professor in the Department of Accounting and Information Management at the University of Tennessee, Knoxville. He earned his Ph.D. in accounting from the University of Arkansas and holds Bachelor of Science and Master of Accountancy degrees from Brigham Young University. Before obtaining his Ph.D., Roy worked for Ernst & Young in Salt Lake City where he audited financial services companies. He is a licensed Certified Public Accountant in the state of Utah. Roy's research examines the impact of corporate governance and managerial discretion on financial reporting and corporate disclosure. His research has been published in *The Accounting Review* and *Contemporary Accounting Research*. He teaches intermediate financial accounting to undergraduate students and a programming seminar to doctoral students.





Tim Seidel

Tim Seidel joined the BYU Marriott School of Business in 2015. He received a B.S. degree from BYU and a M.S. degree in accountancy from the University of Notre Dame. Prior to his doctoral studies, he worked as an auditor for EY. As a manager at EY, he was selected as a trainer to lead internal staff trainings covering audit methodology, accounting updates and issues. After leaving EY, he became the manager of corporate reporting at Darden Restaurants, Inc., responsible for all technical accounting matters and SEC reporting. He later became a recipient of the Accounting Doctoral Scholarship (ADS) and obtained his doctorate degree at the University of Arkansas. His research to date has focused on auditor independence and audit quality as well as a variety of financial accounting topics such as accounting standard changes,

disclosure, and earnings management behavior.

Jonathan Shipman

Jonathan Shipman is an Associate Professor of Accounting at the University of Arkansas. He joined the faculty at Arkansas in January 2015 after completing his Ph.D. in accounting at the University of Tennessee (earned December 2014).

Although Jonathan's research touches on a variety of accounting topics, his primary research emphasis is in auditing, where he uses empirical archival methodology to examine the impact of audit-related regulatory policy on the audit market and its participants. His research has been published in *The Accounting Review*, *Contemporary Accounting Research*, and the *Review of Accounting Studies*.

Jonathan is a co-director of the MPAcc, MAcc, and IMAcc programs at the University of Arkansas and teaches classes at both the graduate and undergraduate level. He currently teaches a doctoral seminar to first-semester Ph.D. students and Product, Project, and Service Costing to accounting seniors.

Prior to pursuing his Ph.D., Jonathan obtained a BBA in Accounting from the University of Central Arkansas and gained professional experience with the audit practice of Thomas & Thomas LLP and as Director of Accounting for the national office of Minor League Baseball.





Sarah Stein

Dr. Sarah E. Stein is an associate professor and the Deloitte Foundation Faculty Fellow in the Department of Accounting and Information Systems at Virginia Tech. She completed her Ph.D. at the University of Missouri in 2013 and also holds a B.S. and M.S. in Accounting from Truman State University. In 2011, Dr. Stein was a recipient of the Deloitte Foundation Doctoral Fellowship. Prior to entering academia, she worked as an audit manager at Deloitte in Denver, Colorado. Dr. Stein's research interests relate to topics involving audit quality, auditor expertise, accounting associations, and complex estimates. Her work is published in *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, *Journal of Business Finance & Accounting*, *Accounting Horizons*, and *Current Issues in Auditing*. She currently teaches graduate auditing and has

published three audit-related case studies in *Issues in Accounting Education* and *Current Issues in Auditing*.

Rob Whited

Rob Whited is an assistant professor at North Carolina State University. His research interests include the economic incentives influencing auditor selection and performance, applied econometrics in accounting research, the costs and benefits of financial reporting regulation, and the role of accounting information in efficient capital markets. His work has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Theory and Practice*. He is on the editorial boards of *The Accounting Review* and *Auditing: A Journal of Practice and Theory*.





Mike Wilkins

Professor Wilkins is the Larry D. Horner / KPMG Professor at the University of Kansas, where he also serves as the PhD Coordinator for the Accounting Area. His research addresses issues related to auditing and capital markets. Professor Wilkins recently completed a three-year term as an archival auditing editor at *The Accounting Review*, and he currently serves on the editorial boards at *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, and *Accounting Horizons*.

Minlei Ye

Minlei Ye is an Associate Professor at the University of Toronto. Her research interests focus on the economics of auditing. She utilizes analytical and archival methods to study the impact of audit regulations and liabilities on audit quality, auditor independence, and audit market, as well as the economic factors that affect audit pricing. She has published papers in journals such as the *Journal of Accounting Research*, the *Journal of Accounting & Economics*, and *Contemporary Accounting Research*. Minlei is one of the founding members of the Accounting and Economics Society and a member of the Editorial Board at *Contemporary Accounting Research*.



Minlei earned her Ph.D. in Accounting from the University of British Columbia, and her master's and bachelor's degrees in Accounting from the Renmin University of China. She holds a CPA, CGA designation in Canada.