

CURRICULUM VITAE

Norma Ramirez Montague, Ph.D.

Wake Forest University
Associate Professor of Accounting
School of Business
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EDUCATION:

Ph.D. – Business Administration/Accounting, December 2010 – University of South Florida
Master of Accounting, June 1996 – North Carolina State University
Bachelor of Arts in Accounting, May 1995 – North Carolina State University

RESEARCH AND TEACHING INTERESTS:

My research interests are primarily in the areas of auditing and financial reporting with a behavioral and decision-making focus. I am interested in the judgments and decision-making of auditors and managers as professional standards and reporting requirements evolve. My primary teaching interests are in financial accounting, managerial accounting, and auditing.

RESEARCH:

Academic Publications:

- Kelton, A. S., and N. Montague. 2018. The Unintended Consequences of Uncertainty Disclosures Made by Auditors and Managers on Nonprofessional Investor Judgments. *Accounting, Organizations and Society*, 65: 44-55.
- Cianci, A. M., R. Houston, N. R. Montague, and R. Vogel. 2017. Audit Partner Identification: Unintended Consequences on Audit Judgment. *Auditing: A Journal of Practice & Theory*, 36 (4): 135-149.
- Fay, R., and N. Montague. 2015. Witnessing Your Own Cognitive Bias. *Issues in Accounting Education*, 30 (1): 13-34.
- **Received Issues in Accounting Education's 2016 Best Paper Award**
 - **Received AAA's Audit Section 2016 Innovation in Auditing and Assurance Education Award**
- Bratten, B., L. M. Gaynor, L. McDaniel, N. R. Montague, and G. Sierra. 2013. The Audit of Fair Values and Other Estimates: The Effects of Underlying Environmental, Task, and Auditor-Specific Factors. *Auditing: A Journal of Practice & Theory*, 32 (1): 7-44.
- **Received Auditing: A Journal of Practice & Theory 2015 Best Paper Award**
- Montague, N. R. 2012. Articulation Agreements: No Credits Left Behind. *Issues in Accounting Education*, 27 (1): 281-298.

Cohen, J., L. M. Gaynor, L. Holder-Webb, and N. R. Montague. 2008. Management's Discussion & Analysis: Implications for Audit Practice and Research. *Current Issues in Auditing*, 2 (2): A26-A35.

"The Effects of Directional Audit Guidance on Auditor Confirmation Bias and Professional Skepticism when Evaluating Fair Value Estimates" (Dissertation)
Committee: Jacqueline Reck (chair), Uday S. Murthy, Lisa M. Gaynor, Terry Sincich

Contributions to Practice:

N. R. Montague, and G. Violette. 2017. The Millennial Internship Experience. *The CPA Journal*, forthcoming.

Violette, G., N. R. Montague, and S. Owen. 2017. The Future is Now: Internships and the Next Generation of Accounting Professionals. *Today's CPA*, September/October: 30-31.

Montague, N. R., Cain, C., and R. Fay. 2016. The Sky's the Limit for Auditors of the Cloud. *Tennessee CPA Journal*, November/December: 26-28.

Fay, R., and N. R. Montague. 2015. I'm Not Biased: Am I? *Journal of Accountancy*, February: 26-31.

- **Featured as cover article for February edition**

Bratten, B. L. M. Gaynor, L. McDaniel, N. R. Montague, and G. Sierra. 2012. "Report to the Public Company Accounting Oversight Board (PCAOB): Auditing Fair Value Measurements and Estimates" (Technical Report submitted to the PCAOB).

Cohen, J., L. M. Gaynor, L. Holder-Webb, and N. R. Montague. 2008. Management's Discussion & Analysis: Completing the Picture. *Executive's Tax & Management Report*, 71 (10): 7-9.

Gaynor, L.M., N. R. Montague, and B. A. Schafer. 2007. Disclosing Elements of Financial Reporting Quality. *Executive's Tax & Management Report*, 70 (10): 6-8.

Media Coverage:

Fast Company, "5 Common Unconscious Biases that Lead to Bad Decisions", April 16, 2015.

Works in Process:

"Improving Student Learning Effectiveness Using an Adapted Version of W. Edwards Deming's Plan-Do-Study-Act (PDSA) Cycle" (With Peter Brewer, James Kohlmeyer, and Lauren Reid, in preparation for second round of review at *Issues in Accounting Education*)

"The Effect of Framing on Information Search and Information Evaluation in Auditors' Fair Value Judgments" (With Jeffrey Cohen, Lisa M. Gaynor, and Julie H. Wayne, in preparation for 4th round review at *Auditing: A Journal of Practice & Theory*)

“Outsmarting the Unconscious Mind” (With Derek Avery, Sherry Moss, and Julie Wayne, research design stage)

“Providing Students with a Second Look at Cognitive Bias” (writing stage)

“Corporate Governance & Disclosure: Evidence from SEC Comment Letters” (With Mark Evans, data analysis stage)

“The Effects of Management and Auditor Disclosure of Conservative Accounting Estimates on Bankers’ Judgments and Decisions” (Sole-authored, data collected)

TEACHING EXPERIENCE:

Wake Forest University, Winston-Salem, NC

Senior Associate Dean, Academic Programs 2021-present

Senior Associate Dean, Master of Science in Management 2021-present

Associate Dean, Master of Science in Management 2018-2020

Associate Professor of Accounting 2017-present

Assistant Professor of Accounting 2010-2017

Courses Taught:

- Financial Accounting (undergraduate and graduate)
- Managerial Accounting (graduate)
- Introduction to Audit (undergraduate and graduate)
- Professional Life Skills (undergraduate)
- Copyrights Practicum (cross-disciplinary undergraduate and graduate)
- Judgment and Decision Making in Auditing (undergraduate)

Becker Professional Education, Winston Salem, NC 2012-2018

CPA Exam Review Faculty

Sections Taught:

- Auditing
- Business Environment

University of South Florida, Tampa, FL

Graduate Accounting Instructor 2007-2010

Courses Taught:

- Principles of Financial Accounting
- Principles of Managerial Accounting
- Audit I

Central Carolina Community College, Sanford, NC

Department Chair 2003-2006

Accounting Instructor 1997-2003

Courses Taught:

- Financial Accounting I & II
- Managerial Accounting
- Individual Income Tax

- Corporate Income Tax
- Payroll Accounting
- Peachtree Accounting
- Business Math

Campbell University, Raleigh, NC

Adjunct Accounting Instructor

2000, 2003

Courses Taught:

- Principles of Financial Accounting

PRESENTATIONS:

Academic presentations include:

- American Accounting Association (AAA) Annual Meeting, New York, NY, August 2016
Presenter – “Providing Students with a Second Look at Cognitive Bias”
- AAA Audit Section Meeting, Scottsdale, AZ, January 2016
Presenter – “The Effect of Framing on Information Search and Information Evaluation in Auditors’ Fair Value Judgments”
Forum Presenter – “Audit Partner Identification: Unintended Consequences on Audit Judgment”
- Accounting, Behavior, and Organizations Annual Meeting, Nashville, TN, October 2015
Presenter – “The Unintended Consequences of Uncertainty Disclosures Made by Auditors and Managers on Nonprofessional Investor Judgments”
- AAA Audit Section Meeting, San Antonio, TX, January 2014
Presenter – “The Differential Effects of Management and Auditor Disclosures of Estimation Uncertainty on Nonprofessional Investor Judgments”
Forum Presenter – “Witnessing Your Own Cognitive Bias: A Compendium of Classroom Exercises”
- Ph.D. Pipeline Opportunity Program – Duke University, Durham, NC, June 2012
Presenter – “The Effects of Directional Audit Guidance on Auditor Confirmation Bias and Professional Skepticism when Evaluating Fair Value Estimates”
- The PhD Project Annual Conference, Chicago, IL, November 2011
Panelist – “Balancing the Doctoral Program and Family”
- The PhD Project Accounting Doctoral Students Association (ADSA) Annual Conference, Denver, CO, August 2011
Panelist – “Career Mobility and Interviewing Skills”
- Ph.D. Pipeline Opportunity Program – Duke University, Durham, NC, June 2011
Panelist – “What is Accounting Research?”
- EY/WFU Accounting Diversity Consortium, Winston-Salem, NC, January 2011
Panelist – “Accounting as a Profession – Faculty Session”
- AAA Annual Meeting, San Francisco, CA, August 2010
Panelist – “The Introductory Accounting Course: Purposes, Pedagogies, Challenges and Tensions”
- The PhD Project ADSA Annual Conference, San Francisco, CA, August 2010
Presenter – “The Effects of Directional Audit Guidance on Auditor Confirmation Bias and Professional Skepticism When Evaluating Fair Value Estimates”

- The PhD Project ADSA Annual Conference, New York, NY, August 2009
Discussant – “The Moderating Effects of Faultlines on the Relationship Between Structure and Performance in Audit Teams” (author Nelson Alino)
- The PhD Project ADSA Annual Conference, New York, NY, August 2009
Panelist – “Intermediate Student Strategies”
- The PhD Project ADSA Annual Conference, Anaheim, CA, August 2008
Presenter – “The Effects of Management and Auditor Disclosure of Conservative Accounting Estimates on Bankers’ Judgments and Decisions”
- The PhD Project ADSA Annual Conference, Anaheim, CA, August 2008
Discussant - “The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance” (authors Vicky Arnold, Tanya Benford, Joseph Canada, and Steve G. Sutton)

Professional presentations include:

- “PhD Project: A Unique Collaboration Between Academia and Corporate” – 2021 AICPA: Accounting Profession Diversity Symposium, panelist
- “Diversity Matters – How the AAA is Taking Action” – 2021 – American Accounting Association Spark Plenary Panel, moderator
- “Pros/Cons of Technology/Virtual Work” – 2021 Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium, moderator
- “CPS Energy Diversity, Equity & Inclusion Panel” – 2020 St. Mary’s University Business Week, panelist
- “Why Accounting?” – 2015 WFU Summer Immersion Program, presenter
- “Aspire to Lead: The PwC Women’s Leadership Series” – 2014 panelist
- “Refining or Redefining Accounting and Auditing? Wrong Track?” – 2008 Florida Institute of Certified Public Accountants Meeting, presenter
- “Millennials” - 2005 Career-Technical Education (CTE) Summer Conference, presenter
- “IPAC – A Toolbox for Business Instructors” – 2005 CTE Summer Conference, presenter
- “The Changing Face of Accounting – Adapting to Increased Diversity in the Classroom” – 2003 NCACPA Accounting Education Forum (AEF), presenter
- “North Carolina Community Colleges and Universities – Partnering for the Student” – 2002 NCACPA AEF, presenter
- “An Hour with the Tax Expert” – 2002 REAL In-service Institute, presenter
- “Exploring Trends in Accounting Education” – 2001 NCACPA AEF, presenter

SERVICE:

Wake Forest University

- Realizing Inclusion, Diversity, and Equity, School of Business, 2020-present
- Inclusive Classrooms Priority Team, Chair, 2020-present
- Hanes Gallery & University Art Collections Advisory Committee, 2020-present
- Future and Strategy Task Force, School of Business, 2019-present
- Presidential Search, Faculty Advisory Committee, 2020-2021
- Breaking Boundaries Facilitator, 2018-present
- School of Business Graduate Honor Council, 2017-2020

- MSA Strategy Committee, 2017-2019
- Undergraduate Accounting Curriculum Renewal Committee, 2016-2017
- Title IX Sexual Misconduct Hearing Panel, 2012-2017
- Diversity Council, 2011-2012, 2014-2016
- Co-Advisor of the PWCxACT Team Competition, 2013-2014
- Pluralism in Business Committee, 2013-2015
- Farrell Hall Transition Committee, 2012-2013
- Advisor of the Graduate Accounting Club, 2010-2012
- “Weekend at WFU – Accounting 3-2-1” Diversity Recruitment Program, 2011

Manuscript Reviewer:

- *Auditing: A Journal of Practice & Theory – Editorial Board Member (2014-2016), Ad hoc Reviewer*
- *Current Issues in Auditing – Editorial Board Member (2016-2018), Ad hoc Reviewer*
- *Issues in Accounting Education – Editorial Board Member (2013-2015), Ad hoc Reviewer*
- *Journal of International Accounting Research – Ad hoc Reviewer*
- *Journal of Accounting Education – Ad hoc Reviewer*
- *Contemporary Accounting Research – Ad hoc Reviewer*
- Accounting Behavioral Organization (ABO) Conference – *Ad hoc Reviewer*
- American Accounting Association Diversity Conference – *Reviewer*

Other:

- American Accounting Association, Diversity Section, Past-President, 2021-present
- American Accounting Association, Diversity Section, President, 2020-2021
- American Accounting Association, Diversity Task Force Member, 2020-2021
- Federation of Schools of Accountancy, Treasurer, 2020-present
- Federation of Schools of Accountancy, Board Member, 2019-present
- American Accounting Association, Diversity Section, President-Elect, 2019-2020
- American Accounting Association, Diversity Section, Secretary, 2018-2019
- American Accounting Association, Diversity Conference Co-Chair, 2017-2018
- American Accounting Association, Innovation in Audit Education Committee, 2018
- National Business Education Association, Accounting Standards Task Force, 2011-2012
- PhD Project, Accounting Doctoral Students Association, Secretary, 2009-2011
- North Carolina Association of CPAs, Accounting Education Committee Chair, Minority Issues Committee, CPA Ambassador, Student Mentor Program, Speaker’s Bureau
- Participated in the review and refinement of multiple accounting textbooks in the areas of financial, managerial, corporate, and tax accounting (e.g., Jozsi & Cainas, Warren et al., Larson et al., Phillips et al., Whittenburg & Altus-Buller, Rittenberg et al.)
- Developed and taught three Business Modules in Spanish
- Featured in “New Accountant Magazine – High School Edition” – *Becoming a CPA and CPA Success Stories*
- Featured in “NCACPA Interim Report” – *Meet the Member Article*

GRANTS & FELLOWSHIPS AWARDED:

John B. McKinnon Associate Professor of Accountancy, Fellowship, 2021-2024

PWC INquires, Research Grant, 2021

Amount requested and awarded - \$5,000

Wake Forest University, School of Business, Research Grant, 2019

Amount awarded - \$5,000

PricewaterhouseCoopers INquires, Research Grant, 2013-2014

Amount requested and awarded - \$3,000

Wake Forest University, School of Business, Research Grant, 2011-2012

Amount requested and awarded - \$3,000

PricewaterhouseCoopers INquires, Research Grant, 2011-2012

Amount requested and awarded - \$2,500

North Carolina Community College System, Curriculum Improvement Grant, 2000-2002

Amount requested and awarded - \$250,000

CERTIFICATIONS, FELLOWSHIPS & AWARDS:

- Wake Forest University, John B. McKinnon Fellowship (2021)
- Wake Forest University, Spirit Award (2020)
- Wake Forest University, Master of Arts in Management, *Teaching Award* (2017 & 2019)
- *Issues in Accounting Education* Best Paper Award (2016)
- AAA Auditing Section's Innovation in Auditing and Assurance Education Award (2016)
- Nominated for the J. Michael and Mary Anne Cook Prize of AAA (2016, 2017)
- *Auditing: A Journal of Practice & Theory* Best Paper Award (2015)
- T. B. Rose Fellowship for Innovation in the Classroom – Wake Forest University (2013)
- KPMG Ph.D. Project Emerging Scholar Award (2010)
- KPMG Doctoral Scholar (2006-2010)
- AICPA Doctoral Fellowship for Minority Students (2006-2010)
- University Graduate Fellowship – University of South Florida (2006-2007)
- Chi Omega Fraternity Foundation Scholarship (2006)
- Diversity Student Success Scholarship – University of South Florida (2007)
- Genshaft Family Doctoral Fellow – University of South Florida (2008-2009)
- Delores Auzenne Fellowship – University of South Florida (2009-2010)
- Graduate Assistantship – University of South Florida (2007-2010)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2009)
- Henry Efebera Memorial Scholarship – University of South Florida (2009)
- College of Business Research Award Nominee – University of South Florida (2009)
- Certified Instructor for Rural Entrepreneurship through Active Learning (REAL)
- Local Women of Distinction Recognition, Sanford, North Carolina
- Young Adult Leadership Award Finalist, Raleigh, North Carolina

- Instructor of the Year – Harnett Correctional Institute Business Administration (1998, 1999)

OTHER EXPERIENCE:

Gilliam, Coble, & Moser, LLP, Staff Accountant, August 1996-August 1997

Audit and tax accountant