

Jacqueline S. Hammersley

November 2023

J. M. Tull School of Accounting
Terry College of Business
The University of Georgia
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EDUCATION

Ph.D., Accountancy (Minor: Psychology), University of Illinois at Urbana-Champaign, 2003

M.A.S., University of Illinois at Urbana-Champaign, 1998

B.B.A., Accounting, University of Wisconsin – Madison, 1986

FACULTY APPOINTMENTS

Harold M. Heckman Chair of Public Accounting, University of Georgia, 2020 - present

Professor, JM Tull School of Accounting, University of Georgia, 2018 – present

Associate Professor, JM Tull School of Accounting, University of Georgia, 2010 – 2018

Assistant Professor, JM Tull School of Accounting, University of Georgia, 2003 – 2010

Visiting Lecturer, Department of Accountancy, University of Illinois at Urbana-Champaign,
2000-2003

Instructor, Department of Accounting, Rutgers University, 1998-2000

PUBLICATIONS IN REFERRED JOURNALS

Griffith, E. E. and J. S. Hammersley. 2023. Division of Labor Between Auditors and Valuation Specialists in Audits of Fair Values: Problems and Potential for Change under Amended PCAOB Standards *Auditing: A Journal of Theory and Practice* 42 (2): 133-161.

Hammersley, J. S. and M. A. Ricci. 2021. Using Audit Programs to Improve Auditor Evidence Collection. *The Accounting Review* 96 (1): 251-272.

- This paper won the 2017 Best Paper with a PhD Student Award at the Auditing Section Mid-Year Conference.

Austin, A. A., J. S. Hammersley, and M. A. Ricci. 2020. Improving Auditors' Consideration of Evidence Contradicting Management's Complex Estimate Assumptions. *Contemporary Accounting Research* 37 (2): 696-716.

- Griffith, E. E., J. S. Hammersley, and K. Kadous. 2015. Audits of complex estimates as verification of management numbers: How institutional pressures shape practice. *Contemporary Accounting Research* 32 (3): 833-863.
- This paper won the 2019 Deloitte Foundation Wildman Medal Award from the American Accounting Association.
 - This paper won the 2022 Notable Contributions to the Auditing Literature Award from the Auditing Section of the AAA.
- Griffith, E. E., J. S. Hammersley, K. Kadous, D. Young. 2015. Auditor Mindsets and Audits of Complex Estimates. *Journal of Accounting Research* 53 (1): 49-77.
- This paper won the 2014 Auditing Section Mid-Year Conference Best Paper Award.
- Hammersley, J. S., L. A. Myers, and J. Zhou. 2012. Causes and Consequences of the Failure to Remediate Material Weaknesses in Internal Controls. *Auditing: A Journal of Practice and Theory* 31 (2): 73-111.
- Hammersley, J. S. 2011. A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks. *Auditing: A Journal of Practice and Theory* 30 (4): 101-128.
- This paper was invited by the Editor.
- Hammersley, J. S., K. Johnstone, and K. Kadous. 2011. How Do Audit Seniors Respond to Heightened Fraud Risk? *Auditing: A Journal of Practice and Theory* 30 (3): 81-101.
- Hammersley, J. S., E. M. Bamber, and T. D. Carpenter. 2010. The Influence of Documentation Specificity and Fraud Risk Priming on Auditor Fraud Judgments and Evidence Evaluation Decisions. *The Accounting Review* 85 (2): 547-571.
- Ganguly, A. R., and J. S. Hammersley. 2009. Covariation Assessments with Costly Information Collection in Audit Planning: An Experimental Study. *Auditing: A Journal of Practice and Theory* 28 (1): 1-27.
- Hammersley, J. S., L. A. Myers, and C. Shakespeare. 2008. Market Reactions to the Disclosure of Internal Control Weaknesses and to the Characteristics of those Weaknesses under Section 302 of the Sarbanes Oxley Act of 2002. *Review of Accounting Studies* 13 (1): 141-165.
- Hammersley, J. S. 2006. Pattern Identification and Industry-Specialist Auditors. *The Accounting Review* 60 (2): 309-336.
- This paper won the 2004 Competitive Manuscript Award from the American Accounting Association.
- Hammersley, J. S., K. Kadous, and A. M. Magro. 1997. Cognitive and Strategic Components of the Explanation Effect. *Organizational Behavior and Human Decision Processes* 70 (2): 149-58.

REFEREED PROCEEDINGS

Proceedings of the 2010 Deloitte/University of Kansas Symposium on Auditing Problems, “A review and model of auditor judgments in fraud-related planning tasks” Edited by James A. Heintz, p. 37-52.

Proceedings of the 2008 Deloitte/University of Kansas Symposium on Auditing Problems, “Does Information about Material Weaknesses Facilitate Auditors’ Fraud Detection?” Edited by Ed O’Donnell, p. 49-53.

Proceedings from the 16th Symposium on Auditing Research, “Pattern Identification and Industry-Specialist Auditors” Edited by Mark E. Peecher, p. 15-18.

Auditing Symposium XVIII: Proceedings of the 2006 Deloitte/University of Kansas Symposium on Auditing Problems SOX 2006: What Have We Learned? “Market Reactions to Internal Control Weakness Disclosures under Section 302 of the Sarbanes Oxley Act of 2002” Edited by James A. Heintz, p. 94-105.

WORKING PAPERS

The Effects of Changes in Technology on Audit Review Judgments (with Justin Leiby and Christine Sims), revising for submission.

Intimidation and Repetition: How Client Behaviors Influence Auditor Judgments (with Truman Rowley), revising for submission.

OTHER RESEARCH IN PROGRESS

“A Fly on the Wall”: Cognitive Modeling, Learning Climate, and Gains in Observational Learning (with Emily Griffith and Allison Hickey). Data collection stage with Center for Audit Quality.

Cognitive Load and Mentoring (with Allison Hickey and Kaitlin Hudspeth). Pilot data collected.

Anticipated Engagement Recurrence and Supervisory Support. (with Mike Ricci and Truman Rowley). Pilot data collection Fall 2023.

The Weight of Expectations: Expectations of Expertise and Self-Affirmation on Auditor Task Performance (with Allison Hickey). Pilot data collected Fall 2023.

HONORS, GRANTS, AND AWARDS

Terry Teaching Innovation Grant, 2023

Notable Contribution to the Auditing Literature Award, 2022

Terry College Distinguished Research Award, 2022

Center for Audit Quality Access to Audit Personnel Award, 2022

Center for Audit Quality Access to Audit Personnel Award, 2021
Deloitte Foundation Wildman Medal Award, American Accounting Association, 2019
Center for Audit Quality Research Advisory Board Grant, 2019
KPMG Faculty Fellow, 2006-2020
Center for Audit Quality Access to Audit Personnel Award, 2018
Outstanding Dissertation Advisor Award, Auditing Section Mid-Year Conference, 2017
Best Paper with a PhD Student Award, Auditing Section Mid-Year Conference, 2017
Center for Audit Quality Research Advisory Board Grant, 2017
Terry College of Business Outstanding Teacher, 2016
Center for Audit Quality Access to Audit Personnel Award, 2015
Center for Audit Quality Access to Audit Personnel Award, 2014
Best Paper Award, Auditing Section Mid-Year Conference, 2014
Center for Audit Quality Access to Audit Personnel Award, 2013
Center for Audit Quality Research Advisory Board Grant, 2009
Competitive Manuscript Award, American Accounting Association, 2004
Included on Incomplete List of Teachers Ranked as Excellent by their Students, Fall 2002
University of Illinois Fellowship, 1993-1997
American Institute of Certified Public Accountants Fellowship, 1991-1994
Andrew Barr Fellowship, 1991-1992
Big Ten Doctoral Consortium Fellow, 1994

EDITORIAL SERVICE

Editor: *Auditing: A Journal of Practice and Theory*, 2023-2026

Deputy Senior Editor: *Auditing: A Journal of Practice and Theory*, 2020-2023

Editor: *The Accounting Review*, 2017-2020
Auditing: A Journal of Practice and Theory, 2014-2017

Ad Hoc Editor: *The Accounting Review*, 2023
Behavioral Research in Accounting, 2016-2017

Editorial Boards: *The Accounting Review*, 2011-2014, 2014-2017, 2020-2023
Accounting, Organizations and Society, 2011-present
Auditing: A Journal of Practice and Theory, 2008-2011, 2011-2014, 2017-2020
Behavioral Research in Accounting, 2014-2017, 2017-2020, 2020-2023
Managerial Auditing Journal, 2016-2019, 2020-2022

Grant Agency Review Board: *Access to Audit Personnel Scientific Review Committee*, a joint effort of the Center for Audit Quality and the Auditing Section of the AAA, 2016-2018, 2020-2024

Ad hoc Reviewer for Journals and Grant Agencies:
The Accounting Review
Contemporary Accounting Research

Journal of Accounting Research
Review of Accounting Studies
Accounting, Organizations, and Society
European Accounting Review
Auditing: A Journal of Practice and Theory
Accounting Horizons
Issues in Accounting Education
Journal of Accounting and Public Policy
Behavioral Research in Accounting
Advances in Accounting Behavioral Research
Social Sciences and Humanities Research Council of Canada grants
Research Grant Council of Hong Kong

Ad hoc Reviewer for Research Conferences:

Auditing Section of American Accounting Association Midyear Conference
Accounting, Behavior, and Organizations Section of the American Accounting
Association Midyear Conference
American Accounting Association Annual Meeting
Contemporary Accounting Research Conference

COURSES TAUGHT

Advanced Auditing for MAcc students
Auditing for undergraduates
Experimental Auditing Research Seminar for doctoral students
Advanced Managerial Accounting for undergraduates
Introductory Cost Accounting for undergraduates
Introductory Financial Accounting for undergraduates
Intermediate Financial Accounting I for undergraduates

DOCTORAL DISSERTATION COMMITTEE MEMBERSHIP

Allison Hickey, Chair, in progress
Truman Rowley, Chair, University of Nevada – Las Vegas, 2023
Paige Csere, (Emory University), in progress
Christine Sims Nielsen, Chair, University of Mississippi, 2019
Michael Ricci, Chair, University of Florida, 2017
Daniel Zhou (Emory University), University of Illinois at Urbana-Champaign, 2017
Ashley Austin, University of Richmond, 2016
Emily Griffith, Chair, University of Wisconsin – Madison, 2014
Ann Backof, University of Virginia, 2012
Jeremy Griffin, University of Notre Dame, 2010
Chad Simon, University of Nevada – Las Vegas, 2008
Penelope Bagley, Texas Tech University, 2007

EXTERNAL DISSERTATION THESIS EXAMINER

Lev Timoshenko, University of Waterloo, 2016

EXTERNAL COMPREHENSIVE EXAM COMMITTEE MEMBER

Kaitlin Hudspeth, Georgia State University, 2022

DOCTORAL ADVISORY COMMITTEE MEMBERSHIP

Christine Sims, Chair, 2014-2016

Mike Ricci, Chair, 2012-2014

Ashley Austin, Chair, 2011-2013

ACADEMIC SERVICE

National Level

Chair-Elect, AAA Research and Publications Committee, 2023-2024

Chair, AAA Research and Publications Task Force on Use of Generative AI in the Publication Process, 2023

Member, Notable and Distinguished Contributions to Accounting Literature Award Screening Committee, 2023-2024

Member, AAA Research and Publications Committee, 2022-2023

Member, AAA Research Committee, 2020-2022

Member, Auditing Section Nominating Committee, 2016-2017; 2017-2018; 2021-2022

Chair, AAA Research Committee ad hoc Research Awards subcommittee, 2021-2022

Member, *The Accounting Review* Reviewer Awards Selection Committee, 2020

Chair, Notable Contributions to the Auditing Literature Award Selection Committee, 2018-2019

Chair, Ad hoc Committee to Improve Access to Audit Personnel Award Process, 2018-2019

Director, Auditing Section Doctoral Consortium, 2017-2018

Vice Chair, *Auditing: A Journal of Practice and Theory* Best Paper Award Selection Committee, 2017-2018

Member, Competitive Manuscript Award Committee, 2014-2015; 2017-2018

Assistant Director, Auditing Section Doctoral Consortium, 2016-2017

Member, Notable Contributions to Auditing Literature Award Selection Committee, 2016-2017

Chair, Notable Contributions to Auditing Literature Award Selection Committee, 2015-2016

Chair, Accounting, Behavior, and Organizations Section Doctoral Consortium, 2014

Member, Pathways Commission Task Force, 2014

Secretary, Auditing Section of the AAA, 2012-2014

Chair, Auditing Section Mid-Year Meeting Committee, 2012-2013

Member, AAA / Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Selection Committee, 2011-2012

Vice-chair, Auditing Section Mid-Year Meeting Committee, 2011-2012

Chair, Awards Committee of the Accounting, Behavior and Organizations Section of the American Accounting Association, 2008-2011

Member, Innovation in Auditing Education Award Selection Committee of the Auditing Section of the American Accounting Association, 2008-2009
Member, Outstanding Dissertation Award Selection Committee of the Accounting, Behavior and Organizations Section of the American Accounting Association, 2007-2008
Member, Research Committee of the Auditing Section of the American Accounting Association, 2006-2008
Member, Competitive Manuscript Award Selection Committee of the American Accounting Association, 2006-2007

University Level (University of Georgia)

University Review Committee, 2021-2023
Academic Dishonesty Panel, 2016-2018
Human Resources Committee – University Council, 2014-2017
University Council, 2012-2015

College Level (University of Georgia)

Dean's Advisory Committee, 2022-present
Dean Ayers Fifth Year Administrative Review Committee, 2019-2020
Faculty Concerns Committee, 2009-2016
Dean Search Committee, 2013-2014
Marketing Program Review Committee, 2011-2012
Director of Assessment Search Committee, 2010
Undergraduate Program Committee, 2006-2010
Library Committee, 2004-2006

Department Level (University of Georgia, unless otherwise noted)

PhD Program Committee, 2011-present
Curriculum Committee, 2006-present
Committee for Undergraduate Student Appeals, 2005-present
Chair, Third Year Review Committee, Jane Song, 2022
Post-tenure Review and Graduate Program Faculty Review Committee for Tina Carpenter, Jennifer Gaver, and Frank Heflin, 2021
Post-tenure Review and Graduate Program Faculty Review Committee for Ted Christensen, 2020
Chair, Lecturer Search Committee, 2020
Recruiting Committee, 2015-2016; 2017-2018
Director Search Committee, 2014
Chair, Post-tenure Review Committee, 2012
Georgia Society of CPAs High School Residency Program, 2005-2007
Director Search Committee, 2004-2005
Teaching Evaluation Revision Committee, 2004-2005
Scholarship Committee (Rutgers), 1999
Junior Faculty Issues Committee (Rutgers), 1998

CONFERENCE PRESENTATIONS

Accounting, Behavior, and Organizations Section Doctoral Consortium, round table member, Pittsburgh, PA, October 2023

Auditing Section Mid-Year Meeting, plenary session panel member, Las Vegas, NV, January 2022

Auditing Section Doctoral Consortium, panel member, Las Vegas, NV, January 2022

East Coast Behavioral Accounting Workshop Series, moderator, online, March 2021

Auditing Section Mid-Year Meeting, discussant, online, January 2021

American Accounting Association webinar, panel member, November 2020

Auditing Section Doctoral Consortium, panel member, Houston, TX, January 2020

Illinois Audit Symposium Doctoral Consortium, keynote speaker, Champaign, IL, September 2018

Auditing Section Doctoral Consortium, panel moderator, Portland, OR, January 2018

Accounting, Behavior, and Organizations Section Mid-Year Meeting, presenter, Pittsburgh, PA, October 2017

American Accounting Association Annual Meeting, panel member, San Diego, CA, August, 2017

European Accounting Association Annual Congress, presenter and moderator, Valencia, Spain, May 2017

Auditing Section Doctoral Consortium, panel moderator and small group leader, Scottsdale, AZ, January 2016

Auditing Section Doctoral Consortium, panel participant and small group leader, Miami, FL, January 2015

Accounting, Behavior, and Organizations Section Doctoral Consortium, small group leader, Philadelphia, PA, October 2014

Public Company Accounting Oversight Board Standing Advisory Group Meeting, Washington, DC, October 2014

International Symposium on Auditing Research, Maastricht, The Netherlands, June 2014

Auditing Section Doctoral Consortium, panel participant and small group leader, Savannah, GA, January 2012

International Symposium on Auditing Research, Quebec City, Quebec, June 2011

American Accounting Association Annual Meeting, Auditing Section, San Francisco, CA, August 2010

Deloitte/University of Kansas Symposium on Auditing Problems, Kansas City, KS, April 2010

Auditing Section Doctoral Consortium, panel participant and small group leader, San Diego, CA, January 2010

Excellence in Audit Education Conference, San Diego, CA, January 2010

Mid-Year Meeting of Auditing Section of American Accounting Association, San Diego, CA, January 2010

Advancing Fraud Research Conference, Kingston, Ontario, September 2009

Mid-Year Meeting of Auditing Section of American Accounting Association, St. Petersburg, FL, January 2009

University of Florida International Conference on Assurance and Governance, Gainesville, FL, January 2009

University of Illinois Symposium on Auditing, Champaign, IL, October 2008

American Accounting Association Annual Meeting, Auditing Section, Anaheim, CA, August 2008
Southeast Summer Accounting Research Conference, Atlanta, GA, June 2008
International Symposium on Auditing Research, Pasadena, CA, May 2008
Deloitte/University of Kansas Symposium on Auditing Problems, Lawrence, KS, May 2008
Mid-Year Meeting of Auditing Section of American Accounting Association, Austin, TX, January 2008
American Accounting Association Annual Meeting, Auditing Section, Chicago, IL, August 2007
Mid-Year Meeting of Auditing Section of American Accounting Association, Charleston, SC, January 2007
Mid-year Meeting of the Accounting, Behavior, and Organizations Section of the American Accounting Association, Portland, OR, October 2006
American Accounting Association Annual Meeting, Auditing Section, Washington DC, August 2006
American Accounting Association Annual Meeting, ABO Section, Washington DC, August 2006
Deloitte/University of Kansas Symposium on Auditing Problems, Lawrence, KS, April 2006
PAC 10 Plus Doctoral Consortium, Salt Lake City, UT, February 2006, (Panel Discussion)
Mid-Year Meeting of Auditing Section of American Accounting Association, Los Angeles, January 2006
American Accounting Association Annual Meeting, San Francisco, August 2005
Southeast Summer Accounting Research Conference, Atlanta, GA, July 2005
Mid-Year Meeting of Auditing Section of American Accounting Association, New Orleans, January 2005
University of Illinois Symposium on Auditing, Champaign, IL, October 2004
American Accounting Association Annual Meeting, Orlando, FL, August 2004
Mid-year Meeting of the Auditing Section of the American Accounting Association, Clearwater, FL, January 2004
Mid-Year Meeting of Auditing Section of American Accounting Association, Huntington Beach, January 2003
American Accounting Association Annual Meeting, San Antonio, August 2002
Mid-Year Meeting of Auditing Section of American Accounting Association, Orlando, January 2002
American Accounting Association Annual Meeting, Atlanta, GA August 2001
Mid-Year Meeting of Auditing Section of American Accounting Association, Houston, TX, January 2001
Annual Meeting of the Society for Judgment and Decision Making, Los Angeles, CA, November 1995

WORKSHOP PRESENTATIONS

Texas A&M University, March 2023
Georgia State University, March 2023
Clemson University, September 2022
Cornell University, April 2019 and November 2013
University of Illinois at Urbana-Champaign, March 2019

University of Kentucky, April 2018 and December 2010
Lehigh University, April 2018
Northeast Behavioral Accounting Research Seminar, March 2018 and November 2010
Texas Christian University, August 2017
Miami University, April 2017
Indiana University, March 2017
University of Nevada – Las Vegas, April 2016
Virginia Tech, April 2016
University of Massachusetts – Amherst, March 2016
University of Waterloo, February 2016
Florida State University, January 2012
University of South Florida, September 2011
Arizona State University, May 2011
University of Notre Dame, November 2010
Baylor University, April 2010
University of Montana, February 2009
Queen’s University, November 2008
University of Missouri, September 2008
Georgia State University, November 2007
University of Arizona, October 2007
University of Georgia, November 2013, October 2007 and February 2003
Texas A & M University, October 2005
University of Wisconsin - Madison, November 2004
Case Western Reserve University, March 2003
Florida State University, March 2003

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Wisconsin, 1988-present

PROFESSIONAL AFFILIATIONS

American Accounting Association
American Institute of Certified Public Accountants
European Accounting Association

PROFESSIONAL EXPERIENCE

Staff/Senior Auditor, BDO Seidman, Milwaukee, WI, 1986-1991