

**Dr. Jay C. Thibodeau, CPA**  
Rae D. Anderson Professor of Accountancy  
Bentley University  
175 Forest Street, Waltham, MA 02452  
Telephone: 781.891.2564  
**Email: [jthibodeau@bentley.edu](mailto:jthibodeau@bentley.edu)**

## EDUCATION

**Ph.D., University of Connecticut, Storrs, CT**  
Accounting - August, 1996

**BS, University of Connecticut, Storrs, CT**  
Accounting - December, 1987

## EMPLOYMENT

07/23 – Present	<u>Rae D. Anderson Professor of Accountancy</u> Bentley University, Waltham, MA, teaching undergraduate, master level and doctoral level courses as required in the Department.
05/19 – 06/23	<u>Director of PhD Programs &amp; Rae D. Anderson Professor of Accountancy</u> Bentley University, Waltham, MA, responsible for all PhD programs at the University.
03/20 – 06/20	<u>Interim Chair, Department of Accountancy</u> Bentley University, Waltham, MA, responsible for the operation of the Department.
07/13 – 04/19	<u>Rae D. Anderson Professor of Accountancy</u> Bentley University, Waltham, MA, teaching undergraduate, master level and doctoral level courses as required in the Department.
07/09 – 06/13	<u>Professor of Accountancy</u> Bentley University, Waltham, MA, teaching undergraduate and master level courses in financial statement auditing.
07/02 – 06/09	<u>Associate Professor of Accountancy</u> Bentley University, Waltham, MA, teaching undergraduate and master level courses in financial statement auditing and financial accounting.
09/96 – 06/02	<u>Assistant Professor of Accountancy</u> Bentley University, Waltham, MA, teaching undergraduate and master level courses in financial statement auditing and financial accounting.
09/91 – 08/96	<u>Ph.D. Student &amp; Graduate Teaching Associate</u> University of Connecticut, Storrs, CT, teaching undergraduate courses in financial accounting and managerial accounting and working as a research assistant.
01/88 – 08/91	<u>Senior Auditor and Auditor</u> Deloitte & Touche, Stamford, CT, specializing in the financial services industry; promoted to senior auditor after only 19 months of service.

## NATIONAL AWARDS

1. The 2023 Best Paper Award for *Auditing: A Journal of Practice & Theory* presented by the Auditing Section of the AAA. The “Internal Control Evaluation” project was completed with Jeffrey Cohen, Jennifer Joe and Greg Trompeter.
2. The 2023 *Innovation in Auditing and Assurance Education Award* presented by the Auditing Section of the AAA. The “IntelliClean” case project was completed with Cristina Alberti, Kara Hunter and Scott Boss.

3. The 2020 Glen McLaughlin Prize for Research in Accounting and Ethics, University of Oklahoma (1<sup>st</sup> Place). The “Internal Control Evaluation” project was completed with Jeffrey Cohen, Jennifer Joe and Greg Trompeter.
4. The 2019 *Innovation in Auditing and Assurance Education Award* presented by the Auditing Section of the AAA. The “Simply Soups” project was completed with Denise Hanes and Barbara Porco.
5. The 2016 *Teaching Innovation Award* presented by the Forensics Section of the AAA. The “Simply Soups” project was completed with Denise Hanes and Barbara Porco.
6. A 2012 *Special Award for Outstanding Service* earned as creator of the Center for Audit Quality’s “Access to Auditors” program, which was created to improve the availability of data for research presented by the Auditing Section of the AAA.
7. The 2003 *Innovation in Auditing and Assurance Education Award* presented by the Auditing Section of the AAA. The project was completed with J. Gelinis and E. Levy.
8. The 2001 *Joint AICPA/AAA Collaboration Award* presented jointly by the AAA and the AICPA. The “Corporate Social Responsibility” project was completed with Dorothy Feldmann, Robert Koulis, Karen Osterheld, Michael Caprio and Sarah Sullivan.
9. The 1996 *Outstanding Doctoral Dissertation Award* presented by the American Accounting Association Accounting Behavior and Organizations Section.

#### **UNIVERSITY-WIDE AWARDS**

1. The 2017 *Outstanding Scholarly Contribution Award* presented by Bentley University. The project was completed with Denise Hanes and Barbara Porco.
2. The 2012 *Bentley University Award for Excellence in Scholarship* presented by Bentley University on an annual basis to reward research excellence.
3. The 2012 *Innovation in Teaching Award* presented by Bentley University on an annual basis to reward excellence in classroom innovation.
4. The 2007 *Gregory H. Adamian Award for Excellence in Teaching* presented by Bentley University on an annual basis to reward teaching excellence.
5. The 2007 *Joseph M. Cronin Faculty Advising Award* presented by Bentley University on an annual basis to reward excellence in student advising.
6. The 2007 *Innovation in Teaching Award* presented by Bentley University on an annual basis to reward excellence in classroom innovation.
7. The 2006 *Professor of the Year Award* presented by the Student Government Association at Bentley University on an annual basis to reward teaching excellence.
8. The 2003 *Service-Learning Award* presented by Bentley University on an annual basis to reward excellence in service-learning innovation.
9. The 2001 *Innovation in Teaching Award* presented by Bentley University on an annual basis to reward excellence in classroom innovation.

10. The 2001 *Innovation in Teaching Award* presented by Bentley University on an annual basis to reward excellence in classroom innovation.

## SERVICE

### Bentley University Service

#### Leadership Positions

- 05/19 – Present      **Director of PhD Programs**
- My experience was highlighted by the successful development and launch of an Executive PhD Program. The program was formally approved by the faculty in May 2022 and the first class of students will be starting in August 2023. At present, we anticipate that the inaugural cohort will consist of approximately 24 students, which is expected to generate more than **\$3.5mm** over their three-year program.
  - Responsible for both full-time programs, the PhD in Accounting and the PhD in Business Program;
  - Established “true north” goals for program that is developing highly productive scholars and outstanding classroom teachers;
  - Currently supervising four accountancy students;
  - At present, the full-time Accounting PhD program is rated #3 in the world for auditing research and #6 in the world for AIS research over the last 6 years (per BYU 2022 accounting ranking).
- 03/20 – 06/20      **Acting Department Chair – Department of Accounting**
- Appointed by Acting Dean of Business in March, 2020 after the abrupt resignation of the Dean of Business just three weeks before the AACSB accreditation visit;
  - Led the Department of Accounting accreditation team to secure our **successful** separate accreditation in accounting;
  - At present, Department of Accounting is rated #8 in the world for auditing research and #14 in the world for AIS research over the last 12 years (per BYU accounting ranking).
  - Led the Department of Accounting through a significant reduction in cost in light of the COVID 19 pandemic. In all, six department colleagues either retired, left Bentley University, or were not renewed.
- 09/20 – Present      **Diversity Equity and Inclusion - Innovator – MSA Fellows Program**
- As a response to a need to increase the number of underrepresented minority students (URM) on our campus, I led a task force that developed an innovative partnership program designed to increase the number of URM students in our MSA program;
  - Secured funding from four Global 7 accounting firms, Deloitte, KPMG, BDO and RSM to sponsor students in our Master of Accounting Program. To date, corporate philanthropy totals **\$938,900** and plans are underway for expansion of the program;
  - MSA Fellows Program welcomed its first cohort in the fall 2022 semester;
  - Program includes an embedded “success” network to maximize the likelihood of each student’s success in the program, and ultimately the accounting profession.

In recent years, my service activities on campus have also included the following major commitments:

- Chair, Strategy Committee (Department Level)
- Grading Task Force (Department Level)
- Chair, Promotion and Tenure Committee (University Level)

- Core Curriculum Revision Task Force (University Level)
- Research Committee, University (Department of Accountancy)
- Assurance of Learning Advisory Board (Department of Accountancy)

Importantly, I have always been an active contributor to the service activities on campus. In addition to the above listed roles, I have served on numerous other committees. For example, I served as the faculty advisor for Beta Alpha Psi early in my career, the Inauguration Committee at the midway point of my career and I work hard to help the Admissions and Development groups on campus whenever I am asked. I would be thrilled to provide a detailed list of my service upon request.

## **National Service**

### **Leadership Positions**

08/15 – 07/16	Past President, Auditing Section, American Accounting Association (AAA)
08/14 – 07/15	President, Auditing Section, AAA
08/13 – 07/14	Vice President of Academic, Auditing Section, AAA
08/10 – 07/13	Chair, Strategic Data Initiative Taskforce, Auditing Section, AAA
08/08 – 07/10	Secretary, Auditing Section, AAA

The Auditing Section of the AAA has over 1,500 members. Throughout my 8-year tenure as an officer and leader of the audit section, I regularly collaborated with those individuals in charge of such organizations as the AICPA, PCAOB, CAQ and the SEC, along with thought leaders within the field of auditing at each of the largest accounting firms in the world. My experience was highlighted by the following accomplishments:

### **Access to Auditor Program**

My work on a process to open up access to professional auditors for academic research began in September 2009. I led the effort that brought together the eight largest CPA firms in the world to develop a program designed to ensure the confidentiality and privacy of participating auditors in behavioral research experiments. Importantly, the process was approved by partners at the highest level of each firm who serve on the Research Advisory Board of the Center for Audit Quality (CAQ). Working directly with Margot Cella and Cynthia Fornelli of the CAQ, the program was designed to facilitate accounting and auditing academics' ability to obtain access to audit firm personnel to participate in their research projects. Due largely to my efforts, the CAQ and the AAA Auditing Section established the Access to Auditor program in 2013. As of this past January 2022, the program has provided access to over 5,000 professionals as participants for behavioral experiments in the fields of auditing and accounting. For this effort, I was awarded the 2012 Special Award for Outstanding Service by the Auditing Section of the AAA.

### **PCAOB**

The Center for Economic Analysis (CEA) at the PCAOB had been developed in collaboration with the University of Chicago. As such, the program's fellowships were initially awarded to researchers in Economics primarily with connections to the University of Chicago. Working with now former PCAOB Board Members Doty and Franzel, my colleagues on the Executive Committee and I were able to convince the overall PCAOB's Board to open up the application process of the program to scholars from the Audit Section of the AAA.

### **AICPA**

I worked with my fellow Executive Committee colleagues to help the AICPA establish a research platform to facilitate academic research that meets the needs of primarily non-Global Network accounting firms. The Assurance Research Advisory Group (ARAG) now provides funding for

research projects that address private company assurance topics that focus on assurance quality. For those academics that are supported, they are “are eligible for access to firm personnel, up to \$15,000 in funding and, where applicable, access to peer reviewers or anonymized firm data provided by the AICPA Peer Review Program with firm consent.” I am pleased to say that our team was instrumental in helping the AICPA design their platform.

## **Other External Service**

Auditing Section of the AAA:

Nominations Committee (2017-2018)

Outstanding Auditing Educator Award Selection Committee (2018)

Education Committee (2006-2008)

Accounting, Behavior and Organizations Section of the AAA

Co-coordinator, ABO Section Research Conference (Providence, 2008)

## **SCHOLARLY ACTIVITY**

### ***Research Agenda***

I strongly believe that the problems of accounting and auditing practice should influence the research agenda of academic accountants. In this spirit, I am dedicated to publishing quality research in both academic and practitioner-based journals. I am also passionate about scholarship that is focused on the improvement of auditing and accounting education, broadly defined.

### ***Rankings***

**Latest Worldwide Ranking – #5 – Experimental AIS Research For Last 6 Years**

([https://www.byuaccounting.net/rankings/indrank/rank\\_ind\\_cnt.php?qurank=AIS\\_Exper&sortorder=ranking6](https://www.byuaccounting.net/rankings/indrank/rank_ind_cnt.php?qurank=AIS_Exper&sortorder=ranking6)).

**Latest Worldwide Ranking – #7 – Experimental Audit Research For Last 6 Years**

([https://www.byuaccounting.net/rankings/indrank/rank\\_ind\\_cnt.php?qurank=Audit\\_Exper&sortorder=ranking6](https://www.byuaccounting.net/rankings/indrank/rank_ind_cnt.php?qurank=Audit_Exper&sortorder=ranking6)).

**Latest Worldwide Ranking – #5 – Practice Relevant AIS Research (as calculated by Burton G., Summers S., Wilks J and D. Wood. 2022. “Relevance of Accounting Research (ROAR) Scores: Ratings of Titles and Abstracts by Accounting Professionals.” *Accounting Horizons*, 36 (2): 7–18.)**

### ***Accepted and Published Work***

1. “Standard Precision and Aggressive Financial Reporting: The Influence of Incentive Horizon.” *Accounting and Business Research*. 2023. 53 (1), 108-126. Pt with Jake Rose, Kara Dugas Hunter and Atm Tariquzzamand.
2. “Accounting Cases for the Classroom.” 2023. Thibodeau Osterheld Publishing LLP. I am a co-author of a case pack in its 2<sup>nd</sup> edition. Project with Mark Osterheld.
3. “Big Fish, Small Pond: How In-Charge Auditors Engage with Technology-Based Audit Tools to Influence the Audit in Non-Global Network Firms.” *Journal of Information Systems*. 2022. 36 (2), 141-160. Project with Annie Witte and Chris Earley.

4. "Effects of Uncertainty Visualization on Attention, Arousal and Judgment." *Behavioral Research in Accounting*. 2022, 34 (1), 113-139. The project was completed with Kerri-Ann Sanderson, Jacob Rose, Ania Rose and Kris Rotaru.
5. "Effects of Data Visualization Choices on Psychophysiological Responses, Auditor Judgment and Audit Quality." *Journal of Information Systems*. 2022. 36 (1), 53-79. The project was completed with Kerri-Ann Sanderson, Jacob Rose, Ania Rose and Kris Rotaru.
6. "Fraud Risk Assessment: A Story Based Approach Outperforms the Checklist." *Current Issues in Auditing*. 2022, 16 (2), 9-16. Project with James Bierstaker, Denise Downey and Jake Rose.
7. "Why Financial Executives Do Bad Things: The Effects of the Slippery Slope and Tone at the Top on Misreporting Behavior." *Journal of Business Ethics*. 2021, 174, 291-309. The project was completed with Carolyn Norman, Jake Rose, Ania Rose and Ikseon Suh.
8. "*Auditing & Assurance Services – 8<sup>th</sup> Edition.*" Burr Ridge, IL: Irwin-McGraw-Hill. 2021. I am a co-author of a leading auditing textbook. This text has been adopted at universities across the United States, including the University of California, Irvine; Georgetown University; George Washington University; Texas A&M University; University of Minnesota; University of North Carolina Chapel Hill; University of Notre Dame; Penn State University; and Villanova University. The textbook is published by McGraw-Hill Education and is co-authored with T. Louwers, P. Bagley, A. Blay, and J. Strawser.
9. "Audit Partners' Judgments and Challenges in the Audits of Internal Control over Financial Reporting." *Auditing: A Journal of Practice & Theory*, 2020, 39 (4), pp. 57-85. Written with Jeffrey Cohen, Jennifer Joe and Greg Trompeter.
10. "Analytical Procedures: Are More Good Ideas Always Better for Audit Quality?" *Behavioral Research in Accounting*, 2020, 32 (1), 37-49. Written with Ania Rose, Jake Rose and Ikseon Suh.
11. "Can Simple Metaphors Be Used as Decision Aids to Promote Professional Skepticism?" *Journal of Information Systems*, 2020, 34 (1), 47-60. Paper was written with Mary Durkin and Jake Rose.
12. "IntelliClean: A Teaching Case Designed to Integrate Data Cleaning and Spreadsheet Skills into the Audit Curriculum." *Journal of Emerging Technologies in Accounting*, 2020, 17 (2), 17-24. Paper was written with Kara Hunter, Cristina Alberti, and Scott Boss.
13. "Point and Click Data: An Assessment of Editorial Perceptions and Recommendations for the Peer-Review Process in the New Data Frontier." *Journal of Information Systems*, 2019, 33 (1), 129-144. Written with Tyler Williams and Annie Witte.
14. "Accounting Cases for the Classroom." 2019. Thibodeau Mountain LLP. I am a co-author of a case pack in its 1<sup>st</sup> edition. Project with Ellen Thibodeau.
15. "Auditing Cases for the Classroom." 2019. Thibodeau Mountain LLP. I am a co-author of a case pack in its 1<sup>st</sup> edition. Project with Ellen Thibodeau.
16. "Effects of Stories and Checklist Decision Aids on Knowledge Structure Development and Auditor Judgment." *Journal of Information Systems*, 2018, 32 (2), 1-24. Written with James Bierstaker, Denise Downey, and Jake Rose.

17. “*Auditing & Assurance Services – 7<sup>th</sup> Edition.*” Burr Ridge, IL: Irwin-McGraw-Hill. 2018. Co-authored with T. Louwers, P. Bagley, A. Blay, D. Sinason, and J. Strawser.
18. “Urgent Medical Device, Inc.: A Teaching Case Designed to Integrate Data and Analytics in the Financial Statement Auditing Classroom.” KPMG, LLP: Montvale, NJ. The project was commissioned in 2017 and was published and made available in 2018. Available at: [www.kpmguniversityconnection.com](http://www.kpmguniversityconnection.com).
19. “When Should Audit Firms Introduce Analyses of Big Data Into the Audit Process?” *Journal of Information Systems*, 2017, 31 (3), 81-99. Written with Ania Rose, Jake Rose, and Kerri-Ann Sanderson.
20. “Training Teacher-Scholars: A Mentorship Program.” *Issues in Accounting Education*, 31 (2), 171-190, 2016. Written with A. Schnader, K. Westermann, and D. Hanes.
21. “Extra Credit “Opportunities”: A Tool to Motivate Group Interaction in the Classroom.” *Current Issues in Auditing*, 10 (2), 1-13, Fall 2016. Written with K. Westermann.
22. “How the profession can learn from results of academic audit research.” *Maandblad voor Accountancy en Bedrijfseconomie*, 1 (2), 4-6, January/February 2016. Written with P. Wallage.
23. “Remaining Skeptical About Fraud: Teaching Cases Designed to Teach Critical Thinking and Professional Judgment in Auditing.” KPMG, LLP: Montvale, NJ. The project was commissioned in 2014 and was published and made available in 2015. Available at: [www.kpmguniversityconnection.com](http://www.kpmguniversityconnection.com).
24. “*Auditing & Assurance Services – 6<sup>th</sup> Edition.*” Burr Ridge, IL: Irwin-McGraw-Hill. 2015. Co-authored with T. Louwers, B. Ramsey, D. Sinason, and J. Strawser.
25. “Simply Soups Inc.: A Teaching Case Designed to Integrate the Electronic Cash Confirmation Process into the Auditing Curriculum.” with D. Hanes and B. Porco, *Issues in Accounting Education*, 29 (2), 349-369, 2014.
26. “*Auditing and Accounting Cases: Investigating Issues of Professional Ethics and Fraud – 4<sup>th</sup> Edition.*” Burr Ridge, IL: Irwin-McGraw-Hill. 2014. Co-authored with D. Freier.
27. “Benford’s Law as a Bridge Between Accounting and Statistics”, Chapter 7 in *Theory and Applications of Benford’s Law*, edited by Steven J. Miller, (pp. 171-184). Princeton, NJ: Princeton University Press/Princeton and Oxford, 2014. Project with Rick Cleary.
28. “*Auditing & Assurance Services – 5<sup>th</sup> Edition.*” Burr Ridge, IL: Irwin-McGraw-Hill. 2013. Co-authored with T. Louwers, B. Ramsey, D. Sinason, and J. Strawser.
29. “Mathematics and Auditing: How Liberal-Arts Theory and Business-Practice Education Inform Each Other” in *Shaping the Future of Business Education*, G. Hardy and D. Everett (Eds.) (Hampshire, UK; Palgrave Macmillan). 2013. Chapter was written with R. Cleary.
30. “Does Fraud Training Help Auditors Identify Fraud Risk Factors?” with J. Hunton and J. Bierstaker. *Advances in Accounting Behavioral Research*, 2012. Volume 15, 85-100.

31. "A Supplementary Evening Program for Students in the Introductory Financial Accounting Course," with E. Levy and K. Osterheld, *Advances in Accounting Education: Teaching and Curriculum Innovations*. 2012. Volume 13, 23-40.
32. "Does the use of Intelligent Online Learning and Assessment Software Enhance the Acquisition of Financial Accounting Knowledge?" with R. Baxter, *Issues in Accounting Education*. 2011. 26 (4), 647-656.
33. "*Auditing & Assurance Services – 4<sup>th</sup> Edition.*" Burr Ridge, IL: Irwin-McGraw-Hill. 2011. Co-authored with T. Louwers, B. Ramsey, D. Sinason, and J. Strawser.
34. *Auditing and Accounting Cases: Investigating Issues of Professional Ethics and Fraud – 3rd Edition.*" Burr Ridge, IL: Irwin-McGraw-Hill. 2011. Co-authored with D. Freier.
35. "Entity-Level Control and the Monitoring Role of Corporate Boards" in *Corporate Boards: Managers of Risk, Sources of Risk*, R.W. Kolb and D. Schwartz (Eds.) (Boston, MA; Blackwell publishing Ltd.). 2010. Chapter was written with Donna Fletcher and Mohammad Abdolmohammadi.
36. "Do Client-Prepared Internal Control Documentation and Business Process Flowcharts Help or Hinder an Auditor's Ability to Identify Missing Controls?" *Auditing: A Journal of Practice & Theory*. 2009. 28 (1), 79-94. This paper is co-authored with J. Bierstaker and J. Hunton.
37. "A Profession's Response to a Looming Shortage: Closing the Gap in the Supply of Accounting Faculty" *Journal of Accountancy*, March 2009, Volume 207, Issue 3, pp. 36-40. The paper is co-authored with Michael Ruff and Jean Bedard.
38. "*Auditing after Sarbanes-Oxley: Illustrative Cases – Second Edition.*" Burr Ridge, IL: Irwin-McGraw-Hill, 2009. Co-authored with D. Freier.
39. "Mathematics and Accounting: A Non-Empty Intersection." *MAA Focus* December 2008. Co-authored with R. Cleary.
40. "Introducing Students to the Integrated Audit with "Auditing Alchemy, Inc." *Journal of Information Systems*. 2008. Volume 22, Number 2, pp. 151-170. Co-Authored with Joe Gelinias and David Schwarzkopf.
41. "Audit Quality in the Post-Sarbanes Audit Environment: What Auditing Students Must Know about the PCAOB Inspection Process." *Current Issues in Auditing*, 2008, Volume 2, Issue 2, pp. A17-A25. The paper is co-authored with Dick Riley, Pamela Roush and Greg Jenkins.
42. "Implementing the Regulations and Information Technology Considerations of the Sarbanes-Oxley Act in Ukraine," *Science Journal of The National University of Kyiv-Mohla Academy*; vol. 81, 41-44, 2008. The paper is co-authored with Sergiy Ivakhnenkov.
43. "Auditing Standards Committee Comment Letter PCAOB Rulemaking Docket Matter No. 025: Proposed Auditing Standard - Engagement Quality Review." *Current Issues in Auditing*. 2008. Co-Authored with Tom Kozlowski, Robert Allen, Randal Elder, Edward O'Donnell, Robert Ramsay and Sandra Shelton.
44. "How to Identify and Recruit the Best and Brightest College Students." The paper has been accepted by the AICPA's *Practicing Accountant*. 2008. Co-authored with D. Massey, T. Wetzel and L. Bible.



45. "Have You Always Wanted To Be A Professor? Current Opportunities in Academic Accounting," *SumNews* Volume 19, Number 3, Summer 2008, pp 9-10). Refereed. Co-authored with J. Bedard.
46. "A Risk-Based Approach to Achieving Audit Committee Effectiveness." *Bank Accounting & Finance* (December 2007, Pp. 39-42). Non-Refereed. Co-authored with T. Packwood.
47. "Information Technology Audit Education in a Post-SOX World," *Ernst & Young Faculty Connection* (March, Pp. 1-2, 2007). Invited. Co-authored with J. Bedard and M. Curtis.
48. "Auditing after Sarbanes-Oxley: Illustrative Cases – First Edition." Burr Ridge, IL: Irwin-McGraw-Hill (2007). Co-authored with D. Freier.
49. "Auditing." *Encyclopedia of Business and Finance, Second Edition*. New York: Macmillan (2007). Co-authored with M. Abdolmohammadi.
50. "Integrating Corporate Social Responsibility into the Accounting Curriculum." *Advances in Accounting Education*, (Volume 8, Pages 197-219, 2007). Co-authored with D. Feldmann, K. Osterheld and R. Koulisch.
51. "Sell-Side Analysts' Reports and the Current External Reporting Model." *Accounting Horizons*. 2006. 20 (4), 375-389. Co-authored with M. Abdolmohammadi, Roger Simnett and Arnold Wright.
52. "The Effect of Format and Experience on Internal Control Evaluation." *Managerial Auditing Journal*, (Volume 21, Number 9, Pp. 877-891, 2006). Co-authored with J. Bierstaker.
53. "Auditing Education for the Post-Sarbanes Audit Environment." *The Auditor's Report* (Spring 2006) Volume 29, No. 2, P. 14-15. Co-authored with G. Jenkins and D. Riley.
54. "Applying Digital Analysis using Benford's Law to Detect Fraud: The Dangers of Type I Errors." *Auditing: A Journal of Practice & Theory*. 2005. 24 (1), 77-81. Co-authored with R. Cleary.
55. "Raising Students' Ethical Sensitivity with a Value Relevance Approach." *Advances in Accounting Education*. 2005. Co-authored with M. Coyne and D. Massey.
56. "Adding Value through Compliance: The Sarbanes-Oxley Act of 2002." *NASFM Magazine*. (March/April 2005) Volume 8, Number 2, pp.16-17.
57. "Effectively Integrating Instructional Methods into Ph.D. Curriculums." *The Auditor's Report* (Fall 2004) Volume 28, No. 1. Co-authored with J. Bierstaker.
58. "The Development and Transferability of Task Knowledge." *Auditing: A Journal of Practice & Theory*. 2003. 22 (1), 47-67.
59. "Core Competencies: Mapping the *Vision-Aligned Academic Framework* into the *Vision Project*." *Advances in Accounting Education*, (2003) Volume 5: 129-142. Co-authored with N. Barsky and D. Massey.

60. "Enron: Did the Financial Reporting Model Really Fail?" *Commercial Lening Review* (March 2003) Volume 18, Number 2: 5-9. Co-authored with N. Barsky, A. Catanach, Jr., and S. Rhodes-Catanach.
61. "The Importance of Intellectual Capital and Its Effect on Performance Measurement Systems: An Empirical Observation," *Managerial Auditing Journal*, (Spring 2002). Co-authored with C. Usoff and P. Burnaby.
62. "Norwood Office Supplies, Inc.: A Teaching Case to Integrate Computer Assisted Auditing Techniques into the Auditing Course," *Issues in Accounting Education*. 2001. Co-authored with J. Gelinas and E. Levy.
63. "How Internal Auditors Are Utilizing Software," *Internal Auditor*, (September/October 2001). Co-authored with P. Burnaby and J. Bierstaker.
64. "Effectively Integrating Information Technology Issues into The Auditing Course," *The Auditor's Report*, (Fall 2001). Co-authored with J. Gelinas and E. Levy.
65. "The Impact of Information Technology on the Audit Process: An Assessment of the State of the Art and Implications for the Future," *Managerial Auditing Journal*, (April, 2001). Co-authored with P. Burnaby and J. Bierstaker.
66. "Evaluating The Financial Viability of Competing Firms In The Retail Industry: A Teaching Exercise," *The Journal of Financial Education*, (Spring, 2000). With N. Barsky.
67. "Knowledge From Within," *Practical Accountant*, (December, 1999). Co-authored with W. Read.
68. "Environmental Accounting in the United States: From Control and Prevention to Remediation," *Asia-Pacific Journal of Accounting*, Vol. 4, No. 2, (December, 1997), pp. 199-217. Co-authored with M. Abdolmohammadi, P. Burnaby, and L. Greenlay.
69. "The Level of Managerial Ownership as a Determinant of Actuarial Cost Method Switches," in *The Proceedings from the Northeast Regional Meeting of the American Accounting Association, Binghamton, NY*. (1997).

### ***Completed Working Papers***

1. "How Isomorphic Pressures Can Stimulate Institutional Work: A Paradox for Audit Partners Managing a Technological Revolution." Project with Annie Witte and Chris Earley and Candice Hux. We just received a revise and resubmit outcome at *Auditing: A Journal of Practice & Theory*. We are currently in the midst of revising the paper to address the editor's and the reviewers' comments.
2. "Audit Firm Culture Revealed: Insights from Audit Engagement Leaders' Responses to Challenges During COVID-19." After receiving encouraging second round reviews, we recently resubmitted this paper to *Auditing: A Journal of Practice & Theory*. Project is with Cristina Alberti and Flora Zhou.
3. "Will a Skeptical Mindset Improve an Auditor's Capacity to Mitigate the Anchoring Bias when Evaluating Evidence: The Role of Counterfactual Reasoning." With Jake Rose, Ania Rose and Ikseon Suh. Paper is in its 3<sup>rd</sup> round. We resubmitted this paper to *Accounting Horizons* in April 2023. We are currently awaiting the outcome.

4. "Overcoming Resistance to Belief Revision and Correction of Misinformation Beliefs: Psychophysiological and Behavioral Effects of a Counterfactual Mindset." Project with Jake Rose, Ania Rose and Kris Rotaru. The paper is under review at *Nature*. Specifically, the paper was targeted for a special issue of their *Scientific Reports*. We are currently awaiting the outcome.
5. "Do Whistleblowers Turn to Professors for Advice? An Exploratory Study" Paper has been submitted to the *Journal of Forensic Accounting Research*. Project is with Cristina Alberti and Kelly McKenna.
6. "Effects of Visualizations of Risk Likelihood, Magnitude, and Interconnectedness on Auditor Judgments and Audit Quality." Project with Jake Rose, Ania Rose Kris Rotaru and Tyler Williams. The paper is currently being revised to be submitted to *Accounting Organizations and Society*. We expect to have this submitted during the fall semester.
7. "Quantitative Data Visualization Research in Accounting: A Scoping Review with Implications and Opportunities for Practice." Paper received a favorable first round revise and resubmit at *Journal of Information Systems*. Revision is in process. Project is with Kelly McKenna, Caio Atriell, Jake Rose and Dan Stone. Our hope is to have this paper ready by the end of the fall semester of 2023.
8. "Challenges and Opportunities in the Audit of the Future: The Influence of Coercive Isomorphism on the Adoption of Audit Firm Technology." With Tyler Williams, Jared Eutsler and Alex Tighe. We are targeting *Accounting Organizations and Society* for publication. Our hope is to have this paper ready by the end of the summer 2023.
9. "Increasing Underrepresented Minority Representation in MSA Programs and the Public Accounting Profession: A Call for Action." With Ronen Gal-Or, Karen K. Osterheld, Leonard G. Pepe and Kerri-Ann Sanderson. We are currently collecting data from the first cohort of students. We will likely submit the manuscript to *Issues in Accounting Education* during the fall semester of 2023.
10. "Enhancing Audit Quality through Cognitive Technology and Auditor Judgment: An Experimental Examination of Auditors' Evaluations of Fair Value Estimates." Project with J. Rose, A. Rose and K. Obermire. Data collection is complete and first draft is in progress.
11. I also have several additional projects in process that are currently at an early stage.

### ***Research Presentations***

I routinely present my work at conferences and academic institutions. In just the last several years, I have presented my research, served on or moderated panels at the following locations:

- Midyear Meeting of the AAA Auditing Section – Austin, TX (2023)
- Annual Meeting of the AAA – San Diego, CA (2022)
- Baylor University (2022)
- University of Melbourne – Virtual (2021)
- Annual Meeting of the AAA – Virtual (2021)
- Midyear Meeting of the AAA Auditing Section – Virtual (2021)
- Annual Meeting of the AAA – Virtual (2020)
- Midyear Meeting of the AAA Auditing Section – Houston, TX (2020)

- Annual Meeting of the AAA – San Francisco, CA (2019)
- University of Alabama (2019)
- Annual Meeting of the AAA Accounting Program Leaders Group – Tampa, FL (2019)
- Midyear Meeting of the AAA Auditing Section – Nashville, TN (2019)
- Suffolk University (2018)
- Annual Meeting of the AAA – Washington DC (2018)
- Midyear Meeting of the AAA Auditing Section – Portland, OR (2018)
- North Carolina State University (2017)
- Annual Meeting of the AAA – San Diego, CA (2017)
- Marquette University (2016)
- From 1996-2015, I have made over 100 presentations at various conferences and institutions.

The sample list was designed to provide a sense for the nature of my activity. I am happy to provide a comprehensive list of each presentation that I have made throughout my entire career.

### ***Doctoral Student Supervising***

- Caitlin Landy (1<sup>st</sup> Year Student)
- Elizabeth Dorries (1<sup>st</sup> Year Student)
- Alex Tighe (3<sup>rd</sup> Year Student)
- Kelly McKenna (4<sup>th</sup> Year Student)
- Cristina Thomas (Babson College)
- Annie Witte (Northeastern University)
- Kara Dugas Hunter (Fairfield University)
- Mary Durkin (University of San Diego)
- Denise Hanes Downey, Co-Supervised with Jean Bedard (Villanova University)

### **Doctoral Student Committee Member**

- Lindsay Andiola (Virginia Commonwealth University)
- Michael Ruff (Northeastern University)
- Allan Hart (Boise State University)
- Kim Westermann (Cal Poly, San Luis Obispo)

An important aspect of the Doctoral Program at Bentley University is our teaching apprenticeship model. Indeed, each of our students receives significant instruction about how to be an outstanding classroom teacher. In that spirit, I worked as part of a team of three colleagues to develop a program entitled “Strategies for Success in the College Classroom” for our doctoral students. Since I strongly believe that classroom teaching excellence is a differentiator in today’s academic job market, we developed a program to impart knowledge about critical areas that can help Doctoral students to maximize their individual success as a college educator. Simply stated, this workshop is designed to help instructors maximize their potential in the classroom. Importantly, we now offer this program on a national basis to participants from the PhD Project and the American Accounting Association.

### ***Research Grants***

- AICPA Assurance Research Advisory Group (2017)
- PricewaterhouseCoopers INQUIRES program (2016)
- Center for Audit Quality (2012)
- KPMG Research Grant (2011)
- PricewaterhouseCoopers INQUIRES program (2012)
- PricewaterhouseCoopers INQUIRES program (2011)

## ***Editorial Service***

- *Accounting Horizons*: Editorial Board, 2021-present
- Ad-Hoc Reviewer. I have performed scholarly reviews for a number of leading academic journals, including *The Accounting Review*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Current Issues in Auditing*, *Issues in Accounting Education*, *Behavioral Research in Accounting*, *Advances in Accounting Education* and *Journal of Accounting and Computers*. In addition, I regularly review papers for AAA meetings.

## **TEACHING**

### ***Classroom Activities***

My classroom activities at Bentley University have been highlighted by my selection as the 2007 Gregory H. Adamian Award for Excellence in Teaching presented by Bentley University on an annual basis to reward teaching excellence across the University. This follows my selection as the 2006 University-wide Faculty Member of the Year at Bentley University by the Student Government Association at Bentley University. During my career at Bentley University, I have taught the following courses:

- Seminar in Judgment and Decision-Making Research (Ph.D.)
- Financial Statement Auditing (MSA)
- Financial and Managerial Accounting (MBA)
- Financial Statement Auditing (Undergraduate)
- Introduction to Accounting (Undergraduate)

Overall, my student evaluations for each of the courses I have taught have been outstanding. I regularly receive ratings that place me among the top teachers on campus. I would be pleased to provide evidence of my teaching excellence upon request.

### ***Curriculum Development Activities***

My curriculum development activities have been highlighted by receiving national recognition on five separate occasions. For my “IntelliClean” innovation (published by the *Journal of Emerging Technologies in Accounting* in 2020), I was awarded the 2023 Innovation in Auditing and Assurance Education by the Auditing Section of the AAA. In addition, for my “Simply Soups” innovation (published by *Issues in Accounting Education* in 2014), I was awarded the 2019 Innovation in Auditing and Assurance Education by the Auditing Section of the AAA. I also received the 2016 Teaching Innovation Award from the Forensics Section of the AAA for the same innovation. I received the 2003 Innovation in Auditing and Assurance Education Award presented by the Auditing Section of the American Accounting Association for the “Norwood Office Supplies” innovation (published by *Issues in Accounting Education* in 2001). And, finally, I received the 2001 Joint AICPA/AAA Collaboration Award presented jointly by the AAA and the AICPA for the “Corporate Social Responsibility” project (published by *Advances in Accounting Education* in 2007). I am passionate about accounting and auditing education and honored to have been recognized for my hard work in this area.

## CONSULTING:

05/10 – 5/20

### Instructor and Master Instructor

KPMG, LLP, Montvale, NJ, instruct key technical topics for senior auditors and foundational audit knowledge for staff auditors. As master instructor, I critically examine course materials used to train in-charge auditors across the United States and then teach managers and senior managers on how to best deliver this material as they lead their own room of in-charge auditors at national training sessions. I have only worked under subcontractor agreements for KPMG. In 2020, the firm suspended all live training due to the COVID-19 pandemic until further notice.

09/03 – 8/08

### Instructor

PricewaterhouseCoopers, LLP, Florham Park, NJ, instruct key technical topics for various national training initiatives; firm suspended the use of professors in 2008 due to economic conditions. I have only worked under subcontractor agreements for PwC.