

**Keith L. Jones, PhD, CPA**

Deloitte Professor  
University of Kansas  
School of Business  
1654 Naismith Drive, 4182  
Lawrence, KS 66045  
Office: (785) 864-6997  
[keithjones@ku.edu](mailto:keithjones@ku.edu)

**EXPERIENCE**

---

**Director Experience**

***University of Kansas***

Area Director, Accounting. 2016 – Present

***George Mason University***

Area Director, Accounting. 2014 – 2016

Director, *Investor Protection and Corporate Fraud Research Center*: 2010 – 2016

**Academic Experience**

***University of Kansas***

Professor: 2016 – Present

***George Mason University***

Professor: 2016

Associate Professor: 2010 – 2016

Assistant Professor: 2004 – 2010

***The University of Arizona***

Course Instructor: 1999-2004

**Professional Experience**

***Expert Witness***, Fairfax, VA (2015); Topeka, KS (2017)

***Deloitte & Touche***, Senior Auditor, San Jose, California, 1998-1999

***Deloitte & Touche***, Staff Auditor; San Jose, California, 1995-1998

**EDUCATION**

---

***Ph.D.*** in Accounting, *The University of Arizona*, 2004.

***Master of Accountancy***, *Brigham Young University*, 1995

***B.A.***, Accounting, *Brigham Young University*, 1995

**RESEARCH & TEACHING INTERESTS**

---

**Research:**

Audit; Fraud; Earnings Management; Risk Assessment; Ethics

Teaching:

Audit; Fraud; Financial Accounting

**PUBLICATIONS – ACADEMIC JOURNALS**

---

Brazel, J.F., K.L. Jones, and Q. Lian (2024). Auditor Use of Benchmarks to Assess Fraud Risk: The Case for Industry Data. *Journal of Forensic Accounting Research*. Forthcoming.

Brazel, J.F., T. Carpenter, C. Gimbar, and G. Jenkins (2024) Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Audit Practice and Topics for Future Research. *Accounting Horizons*. 38(3): pp. 1-12.

Aier, J.K., K.L. Jones, Q. Lian, and J. Schroeder (2024) An Examination of the Auditor-Client Dynamic during the Terminal Year of the Relationship. *Accounting Horizons*. 38(2): pp. 1-25.

Johnson, B., M. Geiger, K.L. Jones, and A. Kumas. (2022) Information Leakage Around SEC Comment Letters. *Management Science* – Vol. 68 No. 11 (November), pp. 8449-8463.

Brazel, J.F., T.D. Carpenter; K.L. Jones, and J. M. Thayer (2021) Nonfinancial Measures and Fraud Risk: Evaluating Investors' Reactions to Greater Transparency. *Journal of Forensic Accounting Research* – Vol. 6, No. 1 pp. 1-32.

Christensen, D., K. L. Jones, and D. Kenchington. (2018). Gambling Attitudes and Financial Misreporting. *Contemporary Accounting Research* – 2018 Vol. 35 No. 3 (Fall). pp. 1229-1261.

Lambert, T., K. L. Jones, J. F. Brazel, and S. Showalter (2017). Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings. *Accounting, Organizations and Society* – Vol. 58 (April), pp. 50-66.

Brazel, J. F., K. L. Jones, J. Thayer, and R. Warne. (2015) Understanding Investor Perceptions of Financial Statement Fraud and their Use of Red Flags: Evidence from the Field. *Review of Accounting Studies*. Vol. 20, No. 4, pp. 1373-1406.

Trompeter, G., Carpenter, T., K. L. Jones, and Riley, D. (2014), "Insights for Research and Practice: What we learn about fraud from other disciplines. *Accounting Horizons*, Vol. 28 No. 4, pp. 769-804.

Brazel, J., K. L. Jones, and D. Prawitt. (2014). Auditors' reactions to inconsistencies between financial and nonfinancial measures: The interactive effects of fraud risk assessment and a decision prompt. *Behavioral Research in Accounting* 26 (1): 131– 156.

Trompeter, G., T. Carpenter, N. Desai, K. L. Jones, and D. Riley. (2013). A synthesis of fraud related research. *Auditing: A Journal of Practice and Theory* 32 (1): 287–321.

K. L. Jones. (2010). Improving Fraud Risk Assessments through Analytical Procedures - *Oil, Gas, and Energy Quarterly*, (September): 91-123.

K. L. Jones. (2010). The Game of Fraudulent Financial Reporting: Accounting for Ethics - *Advances in Public Interest Accounting* 15, 2010: 141-160.

Brazel, J. F., K. L. Jones, and M. F. Zimbelman. (2009). Using nonfinancial measures to assess fraud risk. *Journal of Accounting Research* 47 (5): 1135–1166.

Jones, K. L., G. Krishnan, and K. Melendrez. (2008). Do models of discretionary accruals detect actual cases of fraudulent and restated earnings? An empirical analysis. *Contemporary Accounting Research* 25 (2): 499–531.

## **PRACTITIONER PUBLICATIONS**

---

Brazel, J.F., T. D. Carpenter, C. Gimbar, J. G. Jenkins and K. L. Jones (2023) Auditing best practices: What academic fraud research reveals. *Journal of Accountancy*. January 20.

Dennis, L., S. Hornik, K. L. Jones, R. Riley, and G. Trompeter. (2013) Integrating Fraud Related Research into Accounting, Auditing, and Accounting Information Systems Curricula with *Journal of Forensic Studies in Accounting and Business* – (Fall) Vol. 5, No. 1, pp: 38-55.

Chen, L., K. L. Jones, L. Lisic, P. Michas, R. Pawlewicz, M. B. Pevzner (2013) Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IAASB Proposal: *Improving the Auditor's Report*. *Current Issues in Auditing*: June 2013, Vol. 7, No. 1, pp. C11-C20.

Ames, E., J. F. Brazel, K. L. Jones, J. Rich, and M.F. Zimbelman. (2012) Using Non-Financial Measures to Improve Fraud Risk Assessments. *Current Issues in Auditing* – 2012 (June), Vol. 6, No. 1, pp. C28-C34.

Jones, K. L., J. K. Aier, D. M. Brandon, T. D. Carpenter, P. Caster, L. L. Lisic, and M.B. Pevzner (2012) Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB Rulemaking Docket Matter 029: PCAOB Release No. 2011-007, Improving Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits. *Current Issues in Auditing*: June 2012, Vol. 6, No. 1, pp. C1-C6.

Jones, K. L., J. K. Aier, D. M. Brandon, T. D. Carpenter, L. M. Gaynor, W. R. Knechel, M. B. Pevzner, B. J. Reed, and P. L. Walker (2012) Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Rulemaking Docket Matter No. 37: PCAOB Release No. 2011-006, Concept Release on Auditor Independence and Audit Firm Rotation. *Current Issues in Auditing*: June 2012, Vol. 6, No. 1, pp. C15-C27.

Vandervelde, S.D., J. F. Brazel, K. L. Jones, Paul L. Walker (2012) Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on Public Exposure Draft: Internal Control—Integrated Framework (COSO Framework). *Current Issues in Auditing*: June 2012, Vol. 6, No. 1, pp. C35-C42.

## **WORKING PAPERS**

---

**“Accounting Firms’ Use of Labor Cost Reduction Strategies: Evidence from the COVID-19 Pandemic”** with Qiyang Lian and Tammie J. Schaefer. Revising for 2<sup>nd</sup> round submission to *Accounting Horizons*.

**“Can I Get on the Plane? Stakeholder Perceptions of the Audit Report”** with Julia Aariel-Rohr, Joe Brazel, Christine Gimbar, and Greg Jenkins

**“Examining the Audit Offices’ Client Portfolios Pre- and Post-Client Fraud”** with Qiyang Lian and Adi Masli.

## **GRANTS**

---

### *External:*

2010 – FINRA Investor Education Foundation (**\$454,000**)

2007 – FINRA Investor Education Foundation (**\$330,000**)

2007 – Institute of Internal Auditors Research Grant (\$15,000)

### *Internal:*

2012 – George Mason University School of Management Summer Research Award (\$10,000)

2010 – George Mason University School of Management Summer Research Award (\$10,000)

2009 – George Mason University Accounting Area Summer Research Award (\$7,000)

2007 – George Mason University School of Management Summer Research Award (\$14,000)

2007 – George Mason University Summer Research Funding (\$6,000)

## **DOCTORAL DISSERTATION COMMITTEES**

---

### University of Kansas

Zachery Wiebe (2018), Feng (Jason) Guo (2018), Conrad Neagle (Chair) (2018); Yijun Li (2019); Qiang (Cliff) Lian (Chair) (2019); Courtney Yazzie (Co-chair) (2022); Chris Rossetti (2022)

## **PROFESSIONAL SERVICE**

---

### Section Officer

2021-2022: Past President – AAA Auditing Section

2020-2021: President – AAA Auditing Section

2019-2020: Vice President – Academic – AAA Auditing Section

2015-2017: Treasurer - AAA Auditing Section

### Program Chair:

2012: Chair, Mid-Year Meeting – AAA Auditing Section

2011: Vice-Chair, Mid-Year Meeting - AAA Auditing Section

Committee Chair:

2011-2012: Chair, Standards Committee - AAA Auditing Section

Committee Member

2022-202: Finance Committee – AAA

2022-2023: Nominations Committee - AAA

2013-2014: Outstanding Dissertation Award Committee - AAA Auditing Section

2010-2013: Standards Committee - AAA Auditing Section

Editorial Board Member

*Auditing: A Journal of Practice and Theory*, 2017-Present

Ad Hoc Reviewer

*Accounting Horizons*

*Accounting, Organizations and Society*

*Accounting Perspectives*

*Auditing: A Journal of Practice and Theory*

*Advances in Public Interest Accounting*

*Current Issues in Accounting*

*European Accounting Review*

*International Journal of Auditing*

*Issues in Accounting Education*

*Journal of Accounting and Public Policy*

*Journal of Information Systems*

*Managerial Auditing Journal*

**UNIVERSITY SERVICE**

---

Committee Chair:

2019-2020: Chair, Area Search Committee

2018-2019: Chair, Area Search Committee

2013-2014: Chair, Graduate Policy Committee

2012-2013: Chair, Graduate Policy Committee

2009-2010: Chair, Nominations Committee

Committee Member:

2024-2025: Dean's Search Committee

2024-2025: Executive Committee for the Center for Teaching Excellence

2016-2017: Dean's Search Committee

2014-2015: Strategic Policy Committee

2011-2012: Graduate Policy Committee

2010-2011: Graduate Policy Committee

2008-2009: Nominations Committee

2007-2008: Scholarships Committee

2006-2007: Nominations Committee

Other Institutional Service Activities:

2007-2008: Co-sponsor Beta Gamma Sigma Honor Society

2006-2007: Co-sponsor Beta Gamma Sigma Honor Society

2004-2005: Supervised the Annual Financial Audit of Beta Alpha Psi Chapter

## **INTELLECTUAL PROPERTY**

---

Developed and delivered to the Financial Industry Regulatory Authority (FINRA) and North Carolina State University (owner of all rights, titles, and interests) a web-based fraud risk assessment tool, 2007-2012.

## **AWARDS**

---

2013 – Philip Blanchard Teaching Award presented by Beta Alpha Psi

2013 – Outstanding Service Award – George Mason University School of Business

2012 – Outstanding Service Award – George Mason University School of Business

## **PROFESSIONAL PRESENTATIONS**

---

2022

- Washington State University

2019

- University of Massachusetts-Amherst

2018

- Institute of Internal Auditors (Topeka Chapter), Topeka, KS

2017

- Institute for Fraud Prevention (IFP) New York, NY

2015

- University of Oklahoma, Norman, OK.
- Association of Government Accountants (AGA) Internal Control and Fraud Prevention Training, Washington D.C
- Virginia Society of CPAs Continuing Professional Education, McLean, VA Analytics and Big Data Conference, Fairfax, VA
- AAA Annual Meeting, Chicago, IL

2014

- George Mason & IBM Symposium on Diverse Data Analytics Applications, Fairfax, VA
- International Symposium of Audit Research (ISAR). Maastricht, Netherlands

2013

- George Mason University, Fairfax, VA
- Conference on Fraud in the Government Sector, Fairfax, VA
- Public Company Accounting Oversight Board (PCAOB), Washington D.C.

2012

- National Credit Union Administration, Alexandria, VA. August 23, 2012

2011

- The Association of Certified Fraud Examiners (ACFE) and The Association of Certified Anti-Money Laundering Specialists (ACAMS) Training, Washington D.C.
- Grant Thornton Internal Training, Alexandria, VA.
- Conference on Fraud and the Financial Crisis, George Mason University, Fairfax, VA
- Brigham Young University, Provo, UT

2010

- University of Kansas, Lawrence, KS.
- Institute for Fraud Prevention (IFP). New York, NY
- Office of Chief Accountant of the SEC. Washington D.C.
- AAA Annual Meeting San Francisco, CA.
- International Symposium of Audit Research (ISAR). Singapore
- Conference on Financial Reporting, Auditing, and Governance. Lehigh University Bethlehem, PA. April 2010. **Won “Best Research Paper” Award.**
- PCAOB Academic Symposium. Washington D.C.
- AAA Auditing Section Midyear Meeting. San Diego, CA.

2009

- Michigan State University, November 2009.
- BYU Accounting Research Symposium, Provo, UT.
- University of Alabama
- AAA Auditing Section Midyear Meeting, St. Petersburg, FL.
- University of Illinois, Urbana-Champaign, IL

2008

- Virginia Tech University, Blacksburg, VA
- Northern Virginia Chapter of the Virginia Society of CPA's. McLean, VA
- First Annual Conference on Corporate Governance and Fraud Prevention. George Mason University, Fairfax, VA
- Third Annual Corporate Governance and Ethics Symposium. George Mason University, Fairfax, VA
- Indiana University, Bloomington, IN
- Utah State University. Logan, UT
- Lehigh University. Bethlehem, PA
- North Carolina State University. Raleigh, NC

2007

- BYU Accounting Research Symposium, Provo, UT

- AAA Annual Meeting Chicago, IL
- International Symposium on Audit Research (ISAR), Shanghai, China.
- George Mason University. Fairfax, VA

#### 2006

- BYU Accounting Research Symposium, Provo, UT
- AAA Annual Meeting Washington D.C.
- International Symposium on Audit Research (ISAR), Sydney, Australia.
- University of Arizona, Tucson, AZ

#### 2005

- BYU Accounting Research Symposium, Provo, UT
- George Mason University, Fairfax, VA
- University of Maryland, College Park, MD
- BYU Accounting Research Symposium, Provo, UT

#### 2004

- George Mason University. Fairfax, VA
- University of Nebraska. Lincoln, NE
- University of Arizona, Tucson, AZ