

ELAINE G. MAULDIN

BKD Professor

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- Education** Ph.D., 1997, School of Accountancy, University of Nebraska-Lincoln. Major: Accounting; Minor: Management Information Systems.
M.B.A., 1983, B.S.B.A., 1976, University of Nebraska-Omaha.
- Certification** Certified Public Accountant (inactive) – Nebraska – 1978.
- Teaching Interests** Auditing and Information Systems.
- Research Interests** Auditing, Corporate Governance, and Internal Controls.
- Research Publications** Farber, D., Huang, S., and Mauldin, E. 2016. “Audit Committee Accounting Expertise, Analyst Following, and Market Liquidity.” *Journal of Accounting, Auditing, & Finance*, online early. DOI: [10.1177/0148558X16663090](https://doi.org/10.1177/0148558X16663090).
Hines, C., Masli, A., Mauldin, E., and Peters, G. 2015. “Board Risk Committees and Audit Pricing.” *Auditing: A Journal of Practice and Theory*, 34 (4): 59-84. DOI: [10.2308/ajpt-51035](https://doi.org/10.2308/ajpt-51035).
Beck, M. J., and Mauldin, E. G. 2014. “Who’s Really in Charge? Audit Committee versus CFO Power and Audit Fees.” *The Accounting Review*, 89 (6): 2057-2085. DOI: [10.2308/accr-50834](https://doi.org/10.2308/accr-50834).
Kim, K., Mauldin, E., and Patro, S. 2014. “Outside Directors and Board Advising and Monitoring Performance.” *Journal of Accounting and Economics* 57 (2-3): 110-131. DOI: [10.1016/j.jacceco.2014.02.001](https://doi.org/10.1016/j.jacceco.2014.02.001).
Mauldin, E., and Wolfe, C. 2014. “How Do Auditors Address Control Deficiencies that Bias Accounting Estimates?” *Contemporary Accounting Research* 31 (3): 658-680. DOI: [10.1111/1911-3846.12051](https://doi.org/10.1111/1911-3846.12051).
Geerts, G., Graham, L., Mauldin, E., McCarthy, W., and Richardson, V. 2013. “Integrating Information Technology into Accounting Research and Practice” *Accounting Horizons* 27 (4):815-840. DOI: [10.2308/acch-50573](https://doi.org/10.2308/acch-50573).
[Retracted 2015.] Hunton, J., Mauldin, E., and Wheeler, P. 2010. “Continuous Monitoring and the Status Quo Effect.” *International Journal of Accounting Information Systems* 11: 239-252.

**Research
Publications,
Continued**

Wolfe, C., Mauldin E., and Diaz, M. 2009. "Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Deviations?" *The Accounting Review* 84 (6): 2013-2037.

DOI: [10.2308/accr.2009.84.6.2013](https://doi.org/10.2308/accr.2009.84.6.2013).

[Retracted 2015.] Hunton, J., Mauldin, E., and Wheeler, P. 2008. "Potential Functional and Dysfunctional Effects of Continuous Monitoring." *The Accounting Review* 83 (6): 1551-1569.

Kaplan, S., and Mauldin, E. 2008. "Auditor Rotation and the Appearance of Independence: Evidence from Non-professional Investors." *Journal of Accounting and Public Policy* 27: 177-192.

DOI: [10.1016/j.jaccpubpol.2008.01.004](https://doi.org/10.1016/j.jaccpubpol.2008.01.004).

Mauldin, E. G., Nicolaou, A. and Kovar, S. E. 2006. "The Influence of Scope and Timing of Reliability Assurance in B2B E-Commerce." *International Journal of Accounting Information Systems* 7 (2): 115-129.

DOI: [10.1016/j.accinf.2005.09.002](https://doi.org/10.1016/j.accinf.2005.09.002)

Jackson, S., Mauldin, E., Wilcox, W., and Kruse, D. 2004. "The Effect of Restructuring Charges on Employer Contributions to Profit Sharing Plans." *Journal of Accounting and Public Policy* 23 (4): 247-278.

DOI: [10.1016/j.jaccpubpol.2004.06.004](https://doi.org/10.1016/j.jaccpubpol.2004.06.004).

Mauldin, E., and Richtermeyer, S. 2004. "An Analysis of ERP Annual Report Disclosures." *International Journal of Accounting Information Systems* 5 (4): 395-416. DOI: [10.1016/j.accinf.2004.04.005](https://doi.org/10.1016/j.accinf.2004.04.005).

Mauldin, E. 2003. "An Experimental Examination of Information Technology and Compensation Structure in an Expert Systems Context." *Journal of Information Systems* 17 (1): 19-41. DOI: [10.2308/jis.2003.17.1.19](https://doi.org/10.2308/jis.2003.17.1.19).

Mauldin, E. 2003. "Improving Auditor Independence – The Principles vs. Standards Debate: Some Evidence about the Effects of Type and Provider of Non-Audit Services on Professional Investors' Judgments." *Research in Accounting Regulation* 16: 159-169. ISSN: 1052-0457.

Mauldin, E., and Arunachalam, V. 2002. "An Experimental Examination of Alternative Forms of Web Assurance for Business-to-Consumer E-commerce." *Journal of Information Systems* 16 (Supplement): 33-54.

DOI: [10.2308/jis.2002.16.s-1.33](https://doi.org/10.2308/jis.2002.16.s-1.33).

Mauldin, E., and Ruchala, L. 1999. "Towards a Meta-Theory of Accounting Information Systems." *Accounting, Organizations and Society* 24: 317-331.

DOI: [10.1016/s0361-3682\(99\)00006-9](https://doi.org/10.1016/s0361-3682(99)00006-9).

Mauldin, E. 1999. "Systematic Differences in Employee Stock Ownership Plan Contributions: Some Evidence." *Journal of Accounting and Public Policy* 18: 141-163. DOI: [10.1016/s0278-4254\(98\)10016-9](https://doi.org/10.1016/s0278-4254(98)10016-9).

**Practitioner
and Other
Publications**

Kovar, S., and Mauldin, E. 2007. "Consulting the Consultants – Using External Services Strategically." *Strategic Finance* November: 30-37.

Mauldin, E. 2002. "Discussion of Web Assurance Seals: How and Why They Influence Consumers' Decisions." *Journal of Information Systems* (Fall): 251.

**Working
Papers**

Albrecht, A. Mauldin, E., and Newton, N. "Do Auditors Recognize the Potential Dark Side of Executives' Accounting Competence?" Under review (2nd round) *The Accounting Review*.

Glendening, M., Mauldin, E., and Shaw, K. "Consequences and Determinants of Critical Accounting Estimate Disclosures."

Khan, S., and Mauldin, E. "CFO Outside Directorship: Does the CFO's Own Firm Benefit?"

Baugh, M., and Mauldin, E. "Does Auditor Prior Experience Increase Recognition of Goodwill Impairment Losses?"

**Research in
Progress**

Albrecht, A., and Mauldin, E. "Audit Committee Effectiveness, Internal Control Changes, and the Success of M&A."

Mauldin, E., and Shaw, K. "Corporate Governance and Shareholder Litigation."

Kim, K., Mauldin, E., and Patro, S. "CEO Turnover and Board Changes."

**Recent
Research
Development
Activities**

Editor, *The Accounting Review*, 2014-2017, 2017-2020.

Associate editor, *Journal of Information Systems*, 2003–2008, 2010-2014.

Ad hoc reviewer, *Contemporary Accounting Research*, *Accounting, Organizations & Society*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting and Public Policy*, *Accounting Horizons*.

Member, editorial review board, *International Journal of Accounting Information Systems*, 2000-present.

Member, AAA Committee on Doctoral Dissertation Awards, 2016.

Member, AAA Committee on Annual Meeting Panels At Large, 03/13-08/13.

Invited presentations at University of Arkansas, Iowa State University, Florida Atlantic University, University of Nevada Las Vegas, Brigham Young University, University of Hawaii at Manoa, Temple University, Arizona State University, University of North Texas, University of South Florida, University of Nebraska-Lincoln and University of South Carolina.

Invited presentation at AAA New Faculty Consortium, 2015.

Invited presentation at AAA Doctoral Consortium, 2010.

Invited presentation at AAA IS Section Mid-Year Meeting or AIS New Scholars Consortium, 2015, 2012, 2010, 2009, and 2008.

Presenter, AAA Auditing Section Mid-Year Meeting, 2013, 2007.

Discussant, AAA Auditing Section Mid-Year Meeting, 2013.

Presenter or Discussant, UWCISA Symposium on Information Systems Assurance, 2013, 2011, 2009, 2007.

Academic Teaching Experience University of Missouri, Professor, 2015-present, Associate Professor, 2003–2015, Assistant Professor, 1997–2003.
University of Nebraska-Lincoln, Graduate Teaching Assistant, 1996-1997.
University of Nebraska-Omaha, Part-time Instructor, 1992-1994.

Recent Teaching Development Activities Participant, KPMG Data and Analytics Faculty Boot Camp, 2017
Participant, Deloitte FSA Consortium, 2016.
Participant, SAP Academic Conference Americas, 2015.
Participant, Deloitte Trueblood Seminar, 2012.

Dissertation Committees Matthew Baugh, Chair
Anne Albrecht, Chair
Xia Zhang
Matt Beck
Sarah Stein
Paul Michas
James Whitworth, Chair
Michael Yu
J. Michael Braswell, Co-chair
Mark Landis
Alex Nikitkov, Co-chair
Grant Beck
Lee Kraft
Susan Cammack

Grants and Awards Trulaske College of Business Small Grant, 2016.
PWC INQUIRIES Grant, 2016.
Best Paper Award, *Accounting Horizons*, 2014.
Mizzou Advantage Faculty Fellow Grant, 2010. With K. Schnatterly as co-team leader and M. Cook, P. Klein, and T. Lambert as Steering Committee.
Trulaske College of Business Miller/Smith Summer Scholar Award, 2010-2019.
Trulaske College of Business Small Research Grant, 2011, 2009.
AAA IS Section “Outstanding Research Paper” award, 2007.
IMA Foundation for Applied Research Grant, 2006.
ISACA Grant to attend COBIT conference, 2003.
Journal of Information Systems Best Reviewer Award, 2001.
Research Council Grant, 1999.
Center for the Study of Organizational Change Research Grant, 1998-99.
Information Systems Outstanding Dissertation Award, 1998.
Educational Foundation of Women Accountants Competitive Dissertation Grant, 1997.
American Society of Women Accountants Scholarship, 1996.
AAA National Doctoral Fellowship, 1993-1996.
AICPA Elijah Watts Sells Certificate of Honorable Mention – May 1976 C.P.A. Exam.
Nebraska Gold Certificate Award-Highest score on May 1976 C.P.A. Exam.
Summa Cum Laude graduate 1976.

Recent Service Activities AAA Director Focusing on Intellectual Property, 2016-2019.
AAA Intellectual Properties Task Force III, 2016-2018.
Member, AAA Council and Council Strategic Task Force, 2012-2015, 2016-2019.
Member, AAA Finance Committee, 2009-2012.

**Recent
Service
Activities,
continued**

Member, AAA IS Section R&D committee, 2010-2012.
Immediate Past President, AAA IS Section, 2009-2010.
President, AAA IS Section, 2008-2009.
President-Elect, AAA IS Section, 2007-2008.
Faculty Coordinator, SAP University Alliance, 2010-present.
Member, College Endowed Professors Review Committee, 2016.
Member, Named Position Review Committee, 2016.
Member, College of Business Technology Committee, 2009-2017.
Member, School of Accountancy Recruiting Committee, 2016-2017.
Chair, School of Accountancy Recruiting Committee, 2014, 2012.
Member, School of Accountancy 150-Hour Program Committee, 2013-2014.
Team Leader, Audit/Systems Area Curriculum Review, 2013-2014.
Member, School of Accountancy Peer Teaching and Overall Performance Evaluation Committee, 2017, 2015, 2012, 2010, 2007.
Member, School of Accountancy P&T Committee, 2004-present.
Member, School of Accountancy R&D Committee, 1997-present.
Member, College Faculty Policy Committee, 2007-2009.
Member, School of Accountancy Ph.D. Program Committee, 2005-2008.

**Professional
Experience**

Eliason & Knuth Companies, Inc., 1982-1993. A holding company of nine geographically dispersed subsidiaries specializing in interior subcontracting, material distribution, and manufacturing. Vice President of Finance and Administration, 1989-1993, Chief Financial Officer, 1982-1989.
Self-employed Financial & Systems Analyst, 1981-1982.
Father Flanagan's Boys' Home, Assistant Controller, 1979-1981.
Coopers & Lybrand, Certified Public Accountant, 1976-1979.

**Professional/
Civic
Affiliations**

American Accounting Association.
American Institute of Certified Public Accountants.
ISACA.
Institute of Internal Auditors.
Missouri Society of CPAs Mid-Missouri Chapter, President, 2004-2005,
President-Elect, 2003-2004.