

Summary

Research: 20 peer reviewed academic articles including nine in “A” journals; coauthored popular textbook on Fraud Examination; six other publications including those for the AICPA; BYU Marriott School Scholarly Excellence Award; research grants from American Accounting Association and the AICPA.

Teaching: over 25 years teaching auditing and fraud examination; teaching awards from Brigham Young University and University of Oklahoma.

Service: worked on six editorial boards for top journals and as editor for accounting journals.

Practice Experience: auditor for over five years with international accounting firms; controller for one year; consultant for KPMG forensic for a semester.

Other: maintain FraudBytes blog (www.fraudbytes.blogspot.com); currently has over one million hits.

Education

Ph.D., Business (Accounting emphasis), University of Arizona, May 1996.

B.S., Accounting, Magna Cum Laude, Brigham Young University, December 1984.

Employment

Sep 13 – current: **Mary and Ellis Professor: Brigham Young University**
Sep 10 – Aug 13: **Professor: Brigham Young University**
Sep 04 – Aug 10: **Associate Professor: Brigham Young University**
Jan 05 – Apr 05: **Consultant: KPMG Forensic**
Jul 99 – Aug 04: **Assistant Professor: Brigham Young University**
Jul 96 – Jun 99: **Assistant Professor: University of Oklahoma**
Aug 91 – Jun 96: **Teaching / Research Assistant: University of Arizona**
Jun 90 – Jul 91: **Controller, CPA, Arizona: Philipp & Lion Inc.**
Sep 88 – May 90: **Sr. Auditor, CPA, Arizona: PwC**
May 86 – Aug 88: **Sr. Auditor, CPA, Utah: Deloitte**
Jan 85 – Apr 86: **Staff Auditor, CPA, Utah: Grant Thornton**

Honors, Grants and Awards

Marriott School of Business Ethics Teaching Award (2019)
Mary and Ellis Professorship (2013 – current)
Marriott School of Business Scholarly Excellence Award (2013)
Selvoy J. Boyer Fellowship (2000 – 2010)
Marriott School of Business Research Grant (2000 – 2019)
AAA Auditing Section Practice Advisory Council Grant (2004)

Honors, Grants and Awards, continued

AICPA Research Grant (1999)
John and Mary Nichols Fellowship (1998 – 2003)
Conoco Research Fellowship (1998 – 2000)
Arthur Andersen Fellowship (1998)
University of Oklahoma School of Accounting Outstanding Educator (1997)
University of Arizona Graduate Registration Scholarship (1991 – 1995)
Richard D. Irwin Foundation Doctoral Fellowship (1994)
AAA Doctoral Consortium Fellow, Lake Tahoe (1993)
KPMG Peat Marwick Doctoral Scholarship (1993)
Uniform CPA Examination (successfully completed on first sitting, 1985)

Research

Publications in Academic, Peer-Reviewed, Journals:

“Mitigating the Effects of Auditors’ First Impressions of Client Personnel: The Importance of Supervisors’ Preference for Effectiveness,” with K. Holderness and A. Ong. *Journal of Forensic Accounting Research*, (AAA Section Journal) August 15, 2022. <https://doi.org/10.2308/JFAR-2020-028>

“Detecting Noncompliant Behavior in Organizations: How Online Survey Responses and Behaviors Reveal Risk” with J. Jenkins, J. Valacich and A. Zimbelman. *Journal of Management Information Systems* (“A” Journal in Information Systems), December 2021, Vol. 38 (3): 704-731.

“How Fraud Risk Decomposition Affects Auditors’ Fraud Risk Assessments” with C. Simon and J. Smith. *Current Issues in Auditing*, 2020, January, Vol. 14: 26-32.

“The Influence of Judgment Decomposition on Auditors’ Fraud Risk Assessments: Some Tradeoffs,” with C. Simon and J. Smith. *The Accounting Review* (“A” Journal in Accounting), 2018, September, Vol. 93 (5): 273-291.

“Challenges Facing Auditors in Detecting Financial Statement Fraud: Insights from Fraud Investigations,” with S.K. Asare and A. Wright. *Journal of Forensic Accounting*, 2015, July, Vol. 7 (2): 63-112.

“How Auditor Legal Liability Influences the Detection and Frequency of Fraudulent Financial Reporting,” with F.G. Burton and T. J. Wilks. *Current Issues in Auditing*, 2013, December, Vol. 7: 9-15.

“How Strategic Reasoning and Brainstorming can Help Auditors Detect Fraud,” with V. Hoffman. *Current Issues in Auditing*, 2012, December, Vol. 6: 25-33.

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Publications in Academic, Peer-Reviewed, Journals, continued:

“Using Non-Financial Measures to Improve Fraud Risk Assessments,” with D. Ames, J. Brazel, K. Jones and J. Rich. *Current Issues in Auditing*, 2012, June, Vol. 6: 28-34.

“The Impact of Audit Penalty Distributions on the Detection and Frequency of Fraudulent Reporting,” with F.G. Burton and T. J. Wilks. *Review of Accounting Studies* (“A” Journal in Accounting), 2011, December, Vol. 16: 843-865.

“An Exploration of Differences in Auditors’ and Users’ Perceptions of Key Terms Used to Define Auditors’ Responsibilities,” with S. Butler and B. Ward. *The International Journal of Accounting, Auditing and Performance Evaluation*, 2010: Vol. 6: 80-107.

“Using Nonfinancial Performance Measures to Assess Fraud Risk,” with J. Brazel and K. Jones. *Journal of Accounting Research* (“A” Journal in Accounting), 2009, December: 1135-1166.

“Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk?” with V. Hoffman. *The Accounting Review* (“A” Journal in Accounting), 2009, May: 811-837.

“Certified Fraud Examiners: A Survey of Their Training, Experience and Curriculum Recommendations,” with R.D. Meservy and M. Romney. *Journal of Forensic Accounting*, 2006, June: 163-184.

“Decomposition of Fraud Risk Assessments and Auditors’ Sensitivity to Fraud Cues,” with T.J. Wilks. *Contemporary Accounting Research* (“A” Journal in Accounting), 2004, Fall: 719-745.

“Using Game Theory and Strategic Reasoning Concepts to Prevent and Detect Fraud,” with T.J. Wilks. *Accounting Horizons*, 2004, September: 173-184.

“A Test of Changes in Auditors’ Fraud-Related Planning Decisions Since the Issuance of SAS No. 82,” with S.M. Glover, D.F. Prawitt and J.J. Schultz, Jr. *Auditing: A Journal of Practice and Theory* (AAA Section Journal), 2003, September: 237-251.

“A Cognitive Footprint in Archival Data: Generalizing the Dilution Effect from Laboratory to Field Settings,” with W.S. Waller. *Organizational Behavior and Human Decision Processes* (“A” Journal in Management), 2003, July: 254-268.

“Empirical Research on External Auditors’ Detection of Financial Statement Fraud,” with R.J. Nieschwietz and J.J. Schultz, Jr. *Journal of Accounting Literature*, 2000: 190-246.

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Publications in Academic, Peer-Reviewed, Journals, continued:

“An Experimental Investigation of Auditor-Auditee Interaction Under Ambiguity,” with W.S. Waller. *Journal of Accounting Research* (“A” Journal in Accounting), 1999, Supplement: 135-155.

“The Effects of SAS No. 82 on Auditors’ Attention to Fraud Risk Factors and Audit Planning Decisions,” *Journal of Accounting Research* (“A” Journal in Accounting), 1997, Supplement: 75-97.

Other Publications:

“Fraud Examination,” with W.S. Albrecht, C.C. Albrecht and C.O. Albrecht. Cengage, 3rd edition, 2008; 4th edition, 2011; 5th edition, 2014; 6th edition, 2018.

“Managing the Business Risk of Fraud: A Practical Guide,” with a committee of practitioners and academics. *The Institute of Internal Auditors*, 2008.

“Forensic Procedures and Specialists: Useful Tools and Techniques,” with R. Durkin, T. Hedley, S. Johnigan, P. Levi and M. Ueltzen. *American Institute of Certified Professional Accountants*, 2006.

“Educating for Eternity: Key Principles Governing True Teaching,” *Religious Educator* 3, No. 3, 2002: 123–139.

“Audit Policy Implications of Academic Research on Fraudulent Financial Reporting,” with T.J. Wilks. *Proceedings of the 2002 University of Kansas Symposium on Auditing Problems*, 1-15.

“The Effects of a Fraud-Triangle Decomposition of Fraud Risk Assessments on Auditors’ Sensitivity to Incentive and Opportunity Cues,” with T.J. Wilks. *Proceedings of the 15th University of Illinois Symposium on Auditing Research*, 2002.

“An Overview of Research on Auditors’ Detection of Financial Statement Fraud,” *The Auditor’s Report*, Vol. 24, No. 2, Winter 2001, 19-21.

Work In Process:

“Don’t Sweat the Small Stuff: The Tolerance Spillover Effect in Ethical Decision Making,” with J. Bednar, R. Sommerfeldt and A. Zimbelman. (under review)

Two other projects in early stages, including projects with: 1) A. Trotman, K. Trotman and A. Zimbelman, and 2) J. Jenkins, J. Ockey, J. Valacich, and A. Zimbelman.

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Research Presentations (by self or others on coauthored papers):

University of South Carolina (paper; November 2016)
Univ of Texas, *Experimental Research in Accounting Conference* (paper; April 2015)
University of Georgia (paper; March 2015)
UACPA Accounting & Auditing Conference, *Fraud Prevention & Detection* (June 2013)
AAA Accounting, Behavior & Organizations Conference (paper; October 2012)
Oklahoma State University (paper; October 2012)
Queen's University: Fraud Conference (plenary speaker, September 2009)
University of Nevada Las Vegas (paper; January 2009)
Oklahoma State University (paper; October 2007)
American Accounting Association (panel on fraud; August 2007)
Global Conference on Business and Economics – UK (paper; June 2006)
Boston College (paper; November 2005)
University of Arizona (paper; August 2005)
AAA Annual Meeting (paper; August 2005)
AAA Annual Meeting (paper; August 2003)
AAA Auditing Section Mid-Year Meeting (paper; January 2003)
University of Illinois, 2002 Auditing Symposium (paper; October 2002)
University of Kansas, 2002 Symposium on Auditing (paper; May 2002)
University of Tennessee (paper; February 2001)
AAA Annual Meeting (paper; August 2000)
AAA Globalization Conference –UK (paper; June 2000)
Arizona State University (paper; November 1999)
University of Chicago, *Journal of Accounting Research* Conference (paper; May 1999)
AAA Auditing Section Mid-Year Meeting (paper; January 1999)
Brigham Young University (paper; December 1998)
University of Kentucky (paper; December 1998)
University of Arkansas (paper; November 1998)
AAA Annual Meeting (paper; August 1997)
University of Chicago, *Journal of Accounting Research* Conference (paper; May 1997)
Oklahoma State University (paper; March 1997)
Brigham Young University (paper; January 1997)
University of South Florida (paper; March 1996)
University of Oklahoma (paper; March 1996)
University of Houston (paper; March 1996)
University of Connecticut (paper; February 1996)
Michigan State University (paper; February 1996)
Auburn University (paper; November 1995)

Professional Presentations:

BYU Management Society (San Francisco chapter 2021)
UACPA Government Conference (May 2015)
Utah Association of CPAs (Salt Lake City 2013)

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Professional Presentations, continued:

BYU Management Society (Provo chapter 2010)
Marriott School of Management Conference (Provo 2006)
Washington Society of CPAs (Seattle 2005)

Service (Outside of BYU)

Government: Utah Securities Commission, at-large member (2021 – current)

Editorial Board: *Accounting, Organizations and Society* (2012 – current)
Auditing: A Journal of Practice and Theory (2000 – current)
Accounting Horizons (2012 – current)
Current Issues in Auditing (2006 – current)
Contemporary Accounting Research (2009 – 10)
The Accounting Review (2009 – 17)

Conference Organizer: AAA Annual Meeting Committee, Director (2013 – 14)
AAA Annual Meeting Committee, Assistant Director (2011 – 13)
AAA Auditing Section Doctoral Consortium, Chair (2008 – 09)
AAA Auditing Section Doctoral Consortium, Co-Chair (2007 – 08)

Committees: AAA Auditing Notable Contributions to Auditing Lit. (2020 – 21)
Chair, AAA Notable Contributions to Accounting Lit. (2016 – 17)
AAA Notable Contributions to Accounting Literature (2015 – 16)
AAA Auditing Section Executive Committee Secretary (2014 – 16)
AAA Grant Thornton Dissertation Award (2011)
AAA Auditing Section Outstanding Dissertation Award (2007 – 09)
AAA Auditing Section Doctoral Consortium (2007 – 09)
IIA/AICPA/ACFE Committee on Fraud (2006 – 08)
AAA Outstanding Auditing Educator Award (2006 – 07)
AICPA Forensic Procedures Task Force (2005 – 06)
AAA Notable Contributions to Accounting Literature (2003 – 04)
AAA Auditing Section CPE Committee (2002 – 04)
AAA Auditing Section Communications Committee (2001 – 02)
AAA Notable Contributions to the Auditing Literature (2000 – 01)
AAA Auditing Section Membership Committee (1997 – 98)

Editor/Co-Editor: *SSRN Auditing eJournal* (Editor 2015 – current)
The Accounting Review (Ad Hoc Associate Editor 2016)
The Fraud Magazine (ACFE)—Starting Out (Co-Editor 2004 – 13)
Contemporary Accounting Research (Ad Hoc Associate Editor 2009)
The Auditor's Report (Co-Editor 2005 – 06, Editor 2006 – 07)

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Ad Hoc Reviewer: *Journal of Accounting Research*
The Accounting Review
Contemporary Accounting Research
Accounting, Organizations and Society
Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
International Journal of Auditing
Journal of Accounting, Auditing and Finance
Journal of Accounting Literature
Decision Sciences Institute Meeting
American Accounting Association Annual and Midyear Meetings

Affiliations

American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners