

Brant E. Christensen

Associate Professor and Deloitte Fellow, Brigham Young University

Email: bchristensen@byu.edu

Summary

22 peer-reviewed articles (including 2 *TAR*, 6 *CAR*, 5 *AOS*, and 5 *AJPT*)
2,712 citations (per Google Scholar)
7 PCAOB audit standards cite my published papers in supporting documentation
6 competitive grants awarded
95 percent or higher in teaching evaluations across different topics, student levels, and universities
3 teaching awards (2 college, 1 department)
3 research awards (2 national, 1 college)
4 journal reviewer awards (*TAR*, *TAR*, *CAR*, *AJPT*)
1 editor appointment (*AJPT*; 72 decision letters)
4 editorial board appointments (*TAR*, *CAR*, *AOS*, *AJPT*)
159 journal reviews between 2015-2025

Education and Certifications

Texas A&M University (College Station, Texas)

Degree: Ph.D. (Accounting), August 2015

Brigham Young University (Provo, Utah)

Degrees: BS and MS in Accountancy (Professional Accounting), April 2009

Certified Public Accountant (Ohio, active)

Work Experience and Positions

Brigham Young University (Provo, Utah)

2025-present—Associate Professor and Deloitte Fellow (with CFS)

2022-2025—Associate Professor and Deloitte Fellow

University of Oklahoma (Norman, Oklahoma)

2021-2022—Associate Professor and Glen McLaughlin Chair in Business Ethics (with tenure)

2018-2021—Assistant Professor

Norwegian School of Economics (Bergen, Norway)

2021-2022—Adjunct Professor II

University of Missouri (Columbia, Missouri)

2015-2018—Assistant Professor

Texas A&M University (College Station, Texas)

2011-2015—Graduate Research Assistant

PricewaterhouseCoopers, LLP (Columbus, Ohio)

2009-2011—Experienced Audit Associate

Teaching

Brigham Young University (Provo)

Financial Statement Auditing (Fall 2022-2025): Composite student rating: 4.8-5.0/5.0

Forensic Accounting and Fraud (Fall 2024): Composite student rating: 4.8-5.0/5.0

University of Oklahoma

Advanced Audit (Fall 2018-2021): Average Overall Instructor Rating: 4.96/5.00

Introductory Audit (Spring 2019): Average Overall Instructor Rating: 4.93/5.00

Audit PhD Seminar (Fall 2019): Average Overall Instructor Rating: 5.00/5.00

University of Missouri

Information Systems (Fall 2015, 2016, 2017): Average Overall Instructor Rating: 4.87/5.00

Texas A&M University

Introductory Audit (Fall 2014): Average Overall Instructor Rating: 4.94/5.00

Brigham Young University (Hawaii)

Introductory Managerial (Summer 2009): Average Overall Instructor Rating: 6.70/7.00

Individual Student Mentoring

Brigham Young University:

Research Advisor:

2025-2025: Blake Allison

2023-2024: Alex Peek

2023-2023: Claire Bryant

2022-2023: Cindi Teasley

Honors Thesis Advisor:

2025-2026: Alia Jahangir

2024-2025: Jacob Smith

University of Oklahoma:

Doctoral Student Dissertation Committees

2023-2024: Hunter Stohlmeyer (member)

2022-2023: Deonette Lambert (Co-Chair)

2018-2019: Mark Smith (member)

Honors Thesis Advisor

2021-2022: Madison Maier

2019-2020: Heather Turner, Jack Molitor

2018-2019: Patrick Sauer

Refereed Publications

Backof, A., Christensen, B. E., Glover, S. M., & Schmidt, J. J. (2025) Can combining judgment decomposition and notetaking improve group auditors' sensitivity to qualitative risk? *Contemporary Accounting Research*, 42(4), 2799-2825.

- 2 citations (per Google Scholar)
- Supported by a 2017 AICPA Research Grant

Christensen, B. E., Cline, B. N., Lundstrom, N. G., & Yore, A. S. (2024). Do auditors view off-the-clock misbehavior by company leadership as a signal of tone at the top? *The Accounting Review*, 99(5), 171-196.

- 2 citations (per Google Scholar)

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2024). Costs and benefits of a risk-based PCAOB inspection regime. *Accounting, Organizations and Society*, 112, 101552.

- 11 citations (per Google Scholar)

Christensen, B., Lei, L. G., Shu, S. Q., & Thomas, W. (2023). Does audit regulation improve the underlying information used by managers? Evidence from PCAOB inspection access and management forecast accuracy. *Accounting, Organizations and Society*, 106, 101403.

- 13 citations (per Google Scholar)

Christensen, B., Smith, K. W., Wang, D., & Williams, D. (2023). The audit quality effects of small audit firm mergers in the United States. *Auditing: A Journal of Practice & Theory*, 42(2), 75-99.

- 37 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding a firm's system of quality control (PCAOB Release No. 2024-005)
- Cited in PCAOB's final audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-012)

Olson, A. J., Yust, C. G., & Christensen, B. E. (2023). Are public health policies associated with corporate innovation? Evidence from US nonsmoking laws. *Research Policy*, 52(10), 104887.

- 4 citations (per Google Scholar)

Wood, D. A., et al. (300+ coauthors) (2023). The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education*, 38(4), 81-108.

- 189 citations (per Google Scholar)

Christensen, B., Schmardebeck, R., & Seidel, T. (2022). Do auditors' incentives affect materiality assessments of prior-period misstatements? *Accounting, Organizations and Society*, 101, 101332.

- 40 citations (per Google Scholar)

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2022). The PCAOB inspection process: A client-level analysis of a large firm's experience. *Auditing: A Journal of Practice & Theory*, 41(4), 33-56.

- 16 citations (per Google Scholar)

Christensen, B. E., Lundstrom, N. G., & Newton, N. J. (2021). Does the disclosure of PCAOB inspection findings increase audit firms' litigation exposure? *The Accounting Review*, 96(3), 191-219.

- 49 citations (per Google Scholar)
- Cited in PCAOB's final audit standard on firm reporting (PCAOB Release No. 2024-013).
- Cited in PCAOB's final audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-012)

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2021). How do team workloads and team staffing affect the audit? Archival evidence from US audits. *Accounting, Organizations and Society*, 92, 101225.

- 165 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding a firm's system of quality control (PCAOB Release No. 2024-005)
- Cited in PCAOB's final audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-012)

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2021). Archival evidence on the audit process: Determinants and consequences of interim effort. *Contemporary Accounting Research*, 38(2), 942-973.

- 32 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-012)

Christensen, B. E., Eilifsen, A., Glover, S. M., & Messier Jr, W. F. (2020). The effect of audit materiality disclosures on investors' decision making. *Accounting, Organizations and Society*, 87, 101168.

- 85 citations (per Google Scholar)
- Supported by a 2015 KPMG Research Grant

Wolfe, C. J., Christensen, B. E., & Vandervelde, S. D. (2020). Intuition versus analytical thinking and impairment testing. *Contemporary Accounting Research*, 37(3), 1598-1621.

- 42 citations (per Google Scholar)

Ahmed, A. S., Christensen, B. E., Olson, A. J., & Yust, C. G. (2019). Déjà vu: The effect of executives and directors with prior banking crisis experience on bank outcomes around the global financial crisis. *Contemporary Accounting Research*, 36(2), 958-998.

- 37 citations (per Google Scholar)

Christensen, B. E., Omer, T. C., Shelley, M. K., & Wong, P. A. (2019). Affiliated former partners on the audit committee: Influence on the auditor-client relationship and audit quality. *Auditing: A Journal of Practice & Theory*, 38(3), 95-119.

- 66 citations (per Google Scholar)
- Supported by a 2013 CAQ Research Grant

Christensen, B. E., Neuman, S. S., & Rice, S. C. (2019). The loss of information associated with binary audit reports: Evidence from auditors' internal control and going concern opinions. *Contemporary Accounting Research*, 36(3), 1461-1500.

- 56 citations (per Google Scholar)

Christensen, B. E., Glover, S. M., Omer, T. C., & Shelley, M. K. (2016). Understanding audit quality: Insights from audit professionals and investors. *Contemporary Accounting Research*, 33(4), 1648-1684.

- 618 citations (per Google Scholar)
- Winner of 2025 Award for Notable Contribution to the Auditing Literature
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)
- Cited in PCAOB's proposed audit standard regarding firms' false or misleading statements (PCAOB Release No. 2024-001)
- Cited in PCAOB's final audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-012)
- Supported by a 2012 CAQ Research Grant

Christensen, B. E., Olson, A. J., & Omer, T. C. (2015). The role of audit firm expertise and knowledge spillover in mitigating earnings management through the tax accounts. *The Journal of the American Taxation Association*, 37(1), 3-36.

- 107 citations (per Google Scholar)

Christensen, B. E., Elder, R. J., & Glover, S. M. (2015). Behind the numbers: Insights into large audit firm sampling policies. *Accounting Horizons*, 29(1), 61-81.

- 64 citations (per Google Scholar)

Christensen, B. E., Glover, S. M., & Wolfe, C. J. (2014). Do critical audit matter paragraphs in the audit report change nonprofessional investors' decision to invest? *Auditing: A Journal of Practice & Theory*, 33(4), 71-93.

- 573 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding changes to the auditor's report (PCAOB Release No. 2017-001)

Christensen, B. E., Glover, S. M., & Wood, D. A. (2012). Extreme estimation uncertainty in fair value estimates: Implications for audit assurance. *Auditing: A Journal of Practice & Theory*, 31(1), 127-146.

- 382 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding the audit of fair value (PCAOB Release No. 2018-005)
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)
- Used as supporting documentation for SEC Roundtable on Measurement Uncertainty

Working Papers

“Using Artificial Intelligence for Fraud Risk Assessment: Evidence from Novice and Experienced Auditors.” With Scott Emett, Marc Eulerich, and David Wood.

- Revising for second-round submission to *The Accounting Review*

“Could That Happen to Me? Audit Quality Effects When Colleagues Are Named in Lawsuits.” With Nate Lundstrom and Nate Newton.

- Revising for third-round submission to *Contemporary Accounting Research*

“What do Public Company Audit Clients Want from Their Auditor?” With Matt Ege, Nate Sharp, and Jeff Wilks.

- Revising for third-round submission to *Review of Accounting Studies*

“The Effect of Audit Market Characteristics on Auditors’ Reputational Damage Following Negative PCAOB Inspection Reports.” With Feng Guo, Mike Wilkins, and Ying Zhou.

- Under second-round review at *Journal of Business, Finance, and Accounting*

“Auditor Training Hours and Audit Outcomes.” With Mengyang Davila, Chenxi Lin, and Mike Wilkins.

- Revising for submission

“A Blueprint for Agile Audit Standard Setting in a Fast-Moving World.” With Scott Emett, Christina Ho, and David Wood.

- Revising for submission

Early-Stage Projects

“Evaluating the Determinants and Consequences of Deliberate Team Building.” With Jeff Wilks and Nicole Donahoo.

- Finalizing agreement for data access.

“Unintended Consequences of PCAOB Sanctions.” With Ashleigh Bakke, Mike Wilkins, and Devin Williams.

- Initial data analysis.

“PCAOB Oversight Activities and the Public Accounting Job Market.” With Eric Condie, Tim Seidel, and Mike Truelson.

- Data gathering.

Competitive Grants

IMA Research Foundation grant (2020)

AICPA Assurance Research Advisory Group grant (2017)

PwC Inquiries grant (2016)

KPMG competitive research grant (2015)

The Center for Audit Quality (CAQ) Research grant (2012, 2013)

Awards and Fellowships

BYU Marriott Impact Award: Excellence in Teaching (2025)

Notable Contribution to the Auditing Literature for 2016 *CAR* publication (2025)

Outstanding Reviewer Award, *The Accounting Review* (2024)

Deloitte Faculty Fellow (2023 to current)

Spirit of the SOA Award, BYU School of Accountancy (2023)

Outstanding Reviewer Award, *The Accounting Review* (2022)

Outstanding Reviewer Award, *Contemporary Accounting Research* (2021)

Glen McLaughlin Chair in Business Ethics (U. of Oklahoma, 2021 to 2022)

Price College of Business Hurley Roberson Award for Teaching Excellence (U. of Oklahoma, 2020)

Outstanding Reviewer Award, *Auditing: A Journal of Practice & Theory* (2019)

Accounting Faculty Member of the Year (U. of Missouri, 2018)
RubinBrown Faculty Scholar (U. of Missouri, 2017-2018)
Dean's Award for Outstanding Research by a Doctoral Student (Texas A&M University, 2014)
Deloitte Foundation Doctoral Fellowship (2013)

Conference/Workshop Attendance and Roles

2025—AAA Audit Midyear Meeting (organizer and moderator of panel session), Utah State University (invited workshop), University of North Texas (invited workshop)
2024—AAA Audit Midyear Meeting (presenter), Deloitte/Kansas Audit Symposium, Virginia Tech Accounting Conference, International Conference on Auditing and Artificial Intelligence (invited presenter), SOA Conference (invited presenter)
2023—AAA Audit Midyear Meeting (organizer and moderator of panel session, presenter), University of Arkansas (invited workshop), University of Nebraska (invited workshop), AAA Annual Meeting (panelist), BYU Research Symposium
2022—University of California at Irvine (invited workshop), Deloitte/Kansas Audit Symposium, BYU Research Symposium, Contemporary Accounting Research Conference, University of Illinois Audit Symposium
2021—AAA Audit Midyear Meeting (invited panelist at the doctoral consortium), University of Kansas (invited workshop), Oklahoma State University Accounting Research Conference, University of Illinois Young Scholars Research Symposium, BYU Research Symposium, Brigham Young University (invited workshop)
2020—AAA Audit Midyear Meeting (reviewer, presenter, discussant)
2019—AAA Audit Midyear Meeting (discussant), Oklahoma State University Accounting Research Conference (presenter), Iowa State University (invited workshop), Contemporary Accounting Research Conference, University of Texas Audit Symposium
2018—AAA Audit Midyear Meeting (reviewer, discussant), University of Oklahoma's McLaughlin Ethics Conference (discussant), Deloitte/Kansas Audit Symposium, Notre Dame Accounting Conference, University of Cincinnati (invited workshop), Contemporary Accounting Research Conference, Texas A&M FDS Accounting Conference
2017—AAA Audit Midyear Meeting (reviewer, presenter, discussant), North Carolina State University (invited workshop), University of Oklahoma (invited workshop)
2016—AAA Audit Midyear Meeting (reviewer, presenter, discussant), Deloitte/Kansas Audit Symposium (presenter)
2015—AAA Audit Midyear Meeting (reviewer, presenter), AAA Annual Meeting (reviewer, discussant)
2014—AAA Audit Midyear Meeting (reviewer, presenter), University of Illinois Audit Symposium, Deloitte/Kansas Audit Symposium (presenter), AAA Annual Meeting (reviewer), BYU Research Symposium (reviewer, presenter), Miami Rookie Camp (presenter), University of Missouri (invited workshop)
2013—AAA Audit Midyear Meeting (reviewer, presenter), Texas A&M FDS Accounting Conference (presenter), Lonestar Accounting Conference, AAA Annual Meeting (presenter), CAQ Research Symposium, BYU Research Symposium (reviewer, presenter), University of New South Wales (invited workshop), Australian National University (invited workshop)
2012—AAA Annual Meeting, CAQ Research Symposium, BYU Research Symposium (reviewer, presenter)
2011—Securities and Exchange Commission Financial Reporting Series Roundtable on Measurement Uncertainty in Financial Reporting

Editorial Board Service

Editor

Auditing: A Journal of Practice and Theory (2021 to present; 72 decision letters issued)

Editorial Board Member

The Accounting Review (2021 to present)
Contemporary Accounting Research (2020 to present)
Accounting, Organizations and Society (2024 to present)
Auditing: A Journal of Practice and Theory (2017 to present)

Reviewing Activity (2015—present, in alphabetical order)

Accounting Horizons (5 reviews)
Accounting, Organizations, and Society (11 reviews)
Auditing: A Journal of Practice and Theory (36 reviews)
Contemporary Accounting Research (57 reviews)
European Accounting Review (1 review)
International Journal of Auditing (2 reviews)
Journal of Accounting, Auditing, and Finance (7 reviews)
Journal of Accounting Research (1 review)
Journal of Business, Finance, and Accounting (1 review)
Management Science (2 reviews)
Review of Accounting Studies (4 reviews)
The Accounting Review (32 reviews)

Outreach to Practice

Practitioner Summaries of Published Research:

Christensen, B. E., Elder, R. J., & Glover, S. M. (2015). Insights into large audit firm sampling policies. *Current Issues in Auditing*, 9(2), P7-P18.

- 15 citations (per Google Scholar)

Christensen, B. E., Glover, S. M., & Wood, D. A. (2013). Extreme estimation uncertainty and audit assurance. *Current Issues in Auditing*, 7(1), P36-P42.

- 31 citations (per Google Scholar)

Comment Letters:

Comments to the Securities and Exchange Commission on PCAOB Rules Regarding Firm and Engagement Metrics and Firm Reporting. 2025. With Collen Boland and John Keyser.

Comments on Proposed PCAOB Rule Regarding Mandatory Firm and Engagement Metrics Reporting (Docket Matter No. 041). 2024. With Dereck Barr-Pulliam, Colleen Boland, Dana Hermanson, John Keyser, Kyleen Prewett, and Jonathan Pyzoha.

- Published in *Current Issues in Auditing*

Comments on Proposed PCAOB Rule Regarding Mandatory Firm Reporting (Docket Matter No. 055). 2024. With Dereck Barr-Pulliam, Colleen Boland, Dana Hermanson, John Keyser, Kyleen Prewett, and Jonathan Pyzoha.

- Published in *Current Issues in Auditing*

Comments on Proposed Amendments to PCAOB Rule 3502 Governing Contributory Liability (Docket Matter No. 053). 2023. With Nathan Cannon, Melissa Carlisle, John Keyser, Phillip Lamoreaux, Eldar Maksymov, Noah Myers, and Nathan Newton.

Comments on Proposed International Standard on Auditing 540 (Revised), Auditing Accounting Estimates and Related Disclosures. 2017. With Steven Glover.

Comments on Proposed PCAOB Auditing Standard, Auditing Accounting Estimates, Including Fair Value Measurements (Docket Matter No. 043). 2017. With Steven Glover.

Comments on Proposed FASB Accounting Standards Update, Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement. 2016. With Steven Glover, Brian Bratten, and Nathan Cannon.

Comments on Proposed PCAOB Auditing Standard, Auditing Standards on the Auditor's Report and the Auditor's Responsibilities Regarding Other Information and Related Amendments (Docket Matter No. 034). 2013. With Steven Glover and Christopher Wolfe.

Comments on FASB Exposure Draft: Financial Instruments—Overall (File Reference No. 2013-220). 2013. With Steven Glover.

Consulting:

Consultant regarding audit methodologies for two different global accounting firms. I consulted with one firm during 2020 and have consulted with the second firm on an ongoing basis from 2021 through the present time.

AICPA Single Audit Guide Taskforce (audit sampling subject matter expert, 2024-2025).

Department Service

Brigham Young University:

Associate Director, School of Accountancy (2025 to present)

Undergraduate Admissions Committee (chair, 2025 to present)

ASI Committee Chair (2025 to present)

Junior Core Co-Coordinator (2025 to present)

Find the One Student Outreach Coordinator (2022 to present)

Building Student Faith Committee (member, 2024 to 2025)

PhD Prep Program Co-Coordinator (2024 to present)

M.Acc Admissions Committee (member, 2023 to 2025)

Workshop Committee (member, 2022 to 2025)

Faculty advisor for student chapter of the ACFE (2023 to 2025)

Co-faculty advisor for Deloitte Audit Innovation Case Competition (2022)

University of Oklahoma:

Honors Coordinator (2020 to 2022)

Ph.D. Committee (member, 2019 to 2022)

Recruiting Committee (member, 2018/2019 and 2019/2020 hiring cycles)

Textbook

Auditing & Assurance Services: A Systematic Approach.

11th edition (published 2019): Provided work on a contract basis

12th edition (published 2022): Lead author on multiple chapters

2025 release (published 2025): Named author and lead author on multiple chapters