# TIMOTHY SEIDEL, PHD, CPA

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# **EDUCATION**

<b>University of Arkansas</b> , <i>Fayetteville</i> , <i>AR</i> Ph.D. in Business Administration, Accounting Emphasis	2014
University of Notre Dame, South Bend, IN	
M.S. in Accountancy (Summa Cum Laude)	2003
Brigham Young University, Provo, UT	
B.S. Business Management, Co-emphasis in Finance and International Finance	e 2001
ACADEMIC EXPERIENCE	
Brigham Young University, Provo, UT	
Associate Professor and Andersen Foundation Fellow	2021 – Present
Associate Professor and Glen D. Ardis Fellow	2020 - 2021
Assistant Professor and Glen D. Ardis Fellow	2015 - 2020
Utah State University, Logan, UT	
Assistant Professor	2014 - 2015
PROFESSIONAL EXPERIENCE	
Darden Restaurants Inc., Orlando, FL	
Manager of Corporate Reporting	2009 – 2010
Ernst & Young LLP, San Jose, CA and Orlando, FL	
Audit Manager	2007 – 2009
Audit Senior	2004 - 2007
Audit Staff	2002 – 2004

### **RESEARCH INTERESTS**

Audit Quality, Auditor Independence, Standard Setting, Financial Reporting, Earnings Management

### PUBLICATIONS AND ACCEPTED ARTICLES

- 1. Bills, K. L., R. Cating, C. Lin, and T. A. Seidel. 2024. The spillover effect of SEC comment letters through audit firms. Published online at *Review of Accounting Studies*.
- 2. Condie, E., L. L. Lisic, T. A. Seidel, J. M. Truelson, and A. B. Zimmerman. 2024. Does gender and ethnic diversity among audit partners impact office-level outcomes? *Current Issues in Auditing* 18 (2): 12-19.
- 3. Bills, K. L., M. K. Harding, T. A. Seidel, and J. M. Truelson. 2024. The influence of turnover among other top executives on financial reporting risk. *Auditing: A Journal of Practice & Theory* 43 (2): 43-72.
- 4. Condie, E., L. L. Lisic, T. A. Seidel, J. M. Truelson, and A. B. Zimmerman. 2023. Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality? *Contemporary Accounting Research* 40 (4): 2477-2511.
  - Received the KPMG Outstanding Published Manuscript Award from the Gender Issues and Worklife Balance Section of the AAA
- 5. Chen, Y., S. Dearden, and T. A. Seidel. 2023. The influence of increased financial flexibility on small accounting firms' public audit client portfolios: Evidence from the Paycheck Protection Program. *Auditing: A Journal of Practice & Theory* 42 (4): 1-18.
- 6. Chapman, K., M. Drake, J. Schroeder, and T. A. Seidel. 2023. Earnings announcement delays and implications for the auditor-client relationship. *Review of Accounting Studies* 28 (1): 45-90.
- 7. Ege, M., T. A. Seidel, M. Sterin, and D. A. Wood. 2022. The influence of management's internal audit experience on earnings management. *Contemporary Accounting Research* 39 (3): 1834-1870.
- 8. Guo, F., L. L. Lisic, J. Pittman, T. A. Seidel, M. Zhou, and Y. Zhou. 2022. Fool me once, shame on you; fool me twice, shame on me: The long-term impact of Arthur Andersen's demise on partners' audit quality. *Contemporary Accounting Research* 39 (3): 1986-2022.
- 9. Myers, L. A., R. Schmardebeck, T. A. Seidel, and M. D. Stuart. 2022. The impact of managerial discretion in revenue recognition: A reexamination. *Contemporary Accounting Research* 39 (3): 2130-2174.
- 10. Christensen, B., R. Schmardebeck, and T. A. Seidel. 2022. Do auditors' incentives affect materiality assessments of prior-period misstatements? *Accounting, Organizations and Society* 101: 1-24.

- 11. Lisic, L. L., J. Pittman, T. A. Seidel, and A. B. Zimmerman. 2022. You can't get there from here: The influence of an audit partner's prior non-public accounting experience on audit outcomes. *Accounting, Organizations and Society* 100: 1-23.
- 12. Chi, W., L. L. Lisic, L. A. Myers, M. Pevzner, and T. A. Seidel. 2022. Does visibility of an engagement partner's association with recent client restatements increase fee pressures from non-restating clients? *Accounting Horizons* 36 (2): 19-45.
- 13. Glover, S. M., J. C. Hansen, and T. A. Seidel. 2022. How has the change in the way auditors determine the audit report date changed the meaning of the audit report date? Implications for academic research. *Auditing: A Journal of Practice & Theory* 41 (1): 143-173.
- 14. Park, K., J. Qin, T. A. Seidel, and J. Zhou. 2021. Determinants and consequences of noncompliance with the 2013 COSO framework. *Journal of Accounting and Public Policy* 40 (6).
- Condie, E. R., K. M. Obermire, T. A. Seidel, and M. S. Wilkins. 2021. The effect of prior audit experience on CFO financial reporting aggressiveness. *Auditing: A Journal of Practice & Theory* 40 (4): 99-121.
- 16. Hansen, J. C., L. L. Lisic, T. A. Seidel, and M. S. Wilkins. 2021. Audit committee accounting expertise and the mitigation of strategic auditor behavior. *The Accounting Review* 96 (4): 289-314.
- 17. Boyle, E. C., M. F. Lewis-Western, and T. A. Seidel. 2021. Do quarterly and annual financial statements reflect similar financial statement error in the post-SOX era? *Journal of Financial Reporting* 6 (1): 1-31.
- 18. Seidel, T. A., C. Simon, and N. A. Stephens. 2020. Management bias across multiple accounting estimates. *Review of Accounting Studies* 25 (1): 1-53.
- 19. Cassell, C. A., J. C. Hansen, L. A. Myers, and T. A. Seidel. 2020. Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement. *Journal of Accounting, Auditing and Finance* 35 (2): 263-289.
- 20. Lisic, L. L., L. A. Myers, T. A. Seidel, and J. Zhou. 2019. Does audit committee accounting expertise help to promote audit quality? Evidence from auditor reporting of internal control weaknesses. *Contemporary Accounting Research* 36 (4): 2521-2553.

- Chi, W., L. L. Lisic, L. A. Myers, M. Pevzner, and T. A. Seidel. 2019. The consequences of providing lower quality audits at the partner-level. *Journal of International Accounting Research* 18 (3): 63-82.
- 22. Lisic, L. L., L. A. Myers, R. Pawlewicz, and T. A. Seidel. 2019. Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras. *Contemporary Accounting Research* 36 (2): 1028-1054.
- 23. Seidel, T. A., and W. B. Tayler. 2019. International auditing considerations at Carrefour S. A. *Journal of Business Cases and Applications* 24: 1-11.
- 24. Bills, K. L., L. L. Lisic, and T. A. Seidel. 2017. Do CEO succession and succession planning affect stakeholders' perceptions of financial reporting risk? Evidence from audit fees. *The Accounting Review* 92 (4): 27-52.
- 25. Haislip, J. Z., L. A. Myers, S. Scholz, and T. A. Seidel. 2017. The consequences of audit-related earnings revisions. *Contemporary Accounting Research* 34 (4): 1880-1914.
- 26. Seidel, T. A. 2017. Auditors' response to assessments of high control risk: Further insights. *Contemporary Accounting Research* 34 (3): 1340-1377.
- Cassell, C. A., L. A. Myers, T. A. Seidel, and J. Zhou. 2016. The effect of lame duck auditors on management discretion: An empirical analysis. *Auditing: A Journal of Practice & Theory* 35 (3): 51-73.
- 28. Cassell, C. A., L. A. Myers, and T. A. Seidel. 2015. Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings? *Accounting, Organizations and Society* 46 (October): 23-38.

## WORKING PAPERS

- 1. "Common auditors in supply chain relationships and the provision of trade credit" with Ling Lisic, Qiliang Liu, Hanzhong Shi, and Aleksandra Zimmerman. Revise and resubmit (preparing for third round submission) at *The Accounting Review*.
- 2. "Do audit partner and audit committee member ideologies influence engagement partner selection and financial reporting oversight effectiveness?" with Robert Felix, Sattar Mansi, and Mikhail Pevzner. Revise and resubmit (submitted for third round) at *Contemporary Accounting Research*.

- 3. "Avoidance of goodwill impairments via auditor choice" with Keval Amin and Robert Felix. Revise and resubmit (submitted for third round submission) at *Auditing: A Journal of Practice & Theory*.
- 4. "Descriptive evidence on engagement quality reviewer assignment" with Yue Qi, Joseph Zhang, and Junsheng Zhang. Revise and resubmit (preparing for second round) at *Journal of International Accounting Research*.
- 5. "Do engagement quality reviewers' workplace ties with lead engagement partners influence audit quality?" with Yue Qi, Joseph Zhang, and Junsheng Zhang. Revise and resubmit (preparing for second round) at *Journal of Accounting Research*.
- 6. "Do peer revenue restatements still generate contagion?" with Melissa Lewis-Western and Michael Wilkins. Revise and resubmit (preparing for second round) at *Review of Accounting Studies*.
- 7. "Do perceptions of audit partners' trustworthiness matter?" with Tina Gao, Ling Lisic, and Ray Wang. Under review at *Auditing: A Journal of Practice & Theory*.
- 8. "Cross-reviewed audit engagements and audit quality: Collusion or collaboration?" with Yue Qi, Joseph Zhang, and Junsheng Zhang.
- 9. "Do audit partners exhibit hometown bias?" with Yuzhou Chen and Aleksandra Zimmerman. Under review at *Accounting, Organizations and Society*.
- 10. "Audit partners in leadership roles: Implications for audit quality" with Will Anding, Michael Mowchan, and Aleksandra Zimmerman.
- 11. "The influence of powerful executives and lead independent directors on auditor judgment" with Keval Amin and Justin Short.
- 12. "The influence of accounting firm consulting revenues on tolerances for public audit client risk" with Xinghua Gao and Yonghong Jia.
- 13. "Audit fee disclosure in the year of an auditor change" with Yongtae Kim, Jongwon Park, and Myung Park.
- 14. "The effect of medical marijuana laws on firms that rely on government subsidies" with Joanna Golden.

- 15. "Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections" with Solomon Adza and Nancy Su.
- 16. "Auditor political connections and PCAOB enforcement actions against auditors" with Yangyang Fan, Yibo Jia, and Zhifeng Yang.

### MEDIA MENTIONS

<u>The Wall Street Journal</u> – "Arthur Andersen's Legacy, 20 Years After Its Demise, Is Complicated" August 31, 2022

<u>GoingConcern.com</u> – "Ex-Arthur Andersen Audit Partners Do Not Deserve to Get Shredded" March 23, 2022

<u>EurekAlert!</u> – "Twenty Years Later, Accountants Burned by Enron Scandal Outperform Peers" March 16, 2022

<u>Forbes</u> – "Are CFOs with Prior Audit Experience More or Less Aggressive with Their Financial Reporting?" October 11, 2021

<u>Bloomberg</u> – "Maybe the Big Four Auditing Firms Do Need to Be Broken Up" June 18, 2018

<u>GoingConcern.com</u> – "Audit Quality Hiding in Plain Sight: Restatement Mentions in PCAOB Reports" April 25, 2017

## INVITED CONFERENCE AND WORKSHOP PRESENTATIONS

- 1. **AAA Audit Section Midyear Conference**, January 2025 (presented "Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections")
- 2. **Michigan State University**, November 2024 (presented "Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections")
- 3. **Hong Kong Polytechnic University**, March 2024 (presented "The influence of powerful executives and lead independent directors on auditor internal control assessments")
- 4. **City University of Hong Kong**, March 2024 (presented "The influence of powerful executives and lead independent directors on auditor internal control assessments")
- 5. **University of Texas, El Paso**, February 2024 (presented "The influence of accounting firm consulting revenues on public audit client risk tolerances")
- 6. **AAA Audit Section Midyear Conference**, January 2024 (presented "The influence of accounting firm consulting revenues on public audit client risk tolerances")
- 7. **International Symposium on Audit Research (ISAR)**, May 2023 (presented "The influence of accounting firm consulting revenues on public audit client risk tolerances")

- 8. **Hong Kong Polytechnic University**, April 2023 (presented "The influence of accounting firm consulting revenues on public audit client risk tolerances")
- 9. **University of Kansas**, February 2023 (presented "The influence of accounting firm consulting revenues on public audit client risk tolerances")
- 10. **Public Company Accounting Oversight Board (PCAOB)**, Office of Economic and Risk Analysis, January 2023 (presented "Do quarterly and annual financial statements reflect similar financial statement error in the post-SOX era?")
- 11. **AAA Audit Section Midyear Conference**, January 2023 (presented "Avoidance of goodwill impairments via auditor choice")
- 12. **BYU Accounting Research Symposium**, September 2022 (presented "Avoidance of goodwill impairments via auditor choice")
- 13. **Iowa State University**, April 2022 (presented "Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality?")
- 14. **University of Nebraska**, March 2022 (presented "Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality?")
- 15. **HEC Montreal**, March 2022 (presented "Common auditors in supply chain relationships and the provision of trade credit")
- 16. **Hong Kong Baptist University**, February 2022 (presented "Common auditors in supply chain relationships and the provision of trade credit")
- 17. **University of Texas at San Antonio**, February 2022 (presented "Common auditors in supply chain relationships and the provision of trade credit")
- 18. AAA Audit Section Midyear Conference, January 2022 (presented "Do ideological differences between engagement partners and audit committee members influence engagement partner selection and financial reporting oversight effectiveness")
- 19. **University of Memphis**, November 2021 (presented "Do ideological differences between engagement partners and audit committee members influence engagement partner selection and financial reporting oversight effectiveness?")
- 20. **Hong Kong University**, October 2021 (presented "Do ideological differences between engagement partners and audit committee members influence engagement partner selection and financial reporting oversight effectiveness?")
- 21. British Accounting & Finance Association (BAFA) Auditing Special Interest Group 31<sup>st</sup> Audit and Assurance Conference, May 2021 (presented "Audit partners in leadership roles: Implications for audit quality")
- 22. **AAA Annual Meeting**, August 2021 (presented "Audit partners in leadership roles: Implications for audit quality")
- 23. **AAA Audit Section Midyear Conference**, January 2021 (presented "You Can't Get There from Here: The influence of an audit partner's prior non-public accounting experience on audit outcomes")
- 24. **University of Tennessee**, November 2020 (presented "You Can't Get There from Here: The influence of an audit partner's prior non-public accounting experience on audit outcomes")

- 25. West Virginia University, October 2020 (presented "You Can't Get There from Here: The influence of an audit partner's prior non-public accounting experience on audit outcomes")
- 26. **Utah State University**, October 2020 (presented "You Can't Get There from Here: The influence of an audit partner's prior non-public accounting experience on audit outcomes")
- 27. AAA Annual Meeting, August 2019 (presented "The effect of auditors' incentives on materiality judgments of misstatements identified in previously audited financial statements")
- 28. **AAA Audit Section Midyear Conference**, January 2019 (presented "Fool me once, shame on you; fool me twice, shame on me: The importance of audit partners' first-hand experience of Andersen's demise to auditing style")
- 29. Georgia Tech University, October 2018 (presented "Have regulatory and standard setting changes weakened the connection between the audit report date and the substantial completion of audit fieldwork?")
- 30. AAA Audit Section Midyear Conference, January 2018 (presented "Does audit committee accounting expertise curtail auditor rent extraction? Evidence from two natural experiments")
- 31. Wichita State University, March 2017 (presented "Earnings announcement delays and implications for the auditor-client relationship")
- 32. **AAA Annual Meeting**, August 2017 (presented "Does audit committee accounting expertise help to safeguard auditor independence?")
- 33. **40<sup>th</sup> Annual Congress of the European Accounting Association**, May 2017 (presented "The effect of engagement partner visibility and fee pressure on audit quality")
- 34. **AAA Audit Section Midyear Conference**, January 2017 (presented "Does audit committee accounting expertise help to safeguard auditor independence?")
- 35. **AAA Audit Section Midyear Conference**, January 2017 (presented "The effect of engagement partner visibility and fee pressure on audit quality")
- 36. **BYU Accounting Research Symposium**, September 2016 (presented "The impact of customer attention on aggressive financial reporting")
- 37. **JAAF Conference**, July 2016, (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
- 38. **University of Kansas Auditing Symposium**, May 2016 (presented "Have regulatory and standard setting changes weakened the connection between the audit report date and the substantial completion of audit fieldwork?")
- 39. **AAA Audit Section Midyear Conference**, January 2016 (presented "Audit quality in the presence of timeline inflexibility")
- 40. **30<sup>th</sup> Annual CAR Conference**, October 2015 (presented "The consequences of audit-related earnings revisions")
- 41. **Brigham Young University**, February 2015 (presented "Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?")
- 42. AAA Audit Section Midyear Conference, January 2015 (presented "Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?")

- 43. **AOS Conference**, October 2014 (presented "Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?")
- 44. **BYU Accounting Research Symposium**, September 2014 (presented "A tale of two incentives: The effect of conflicting incentives on auditors' willingness to reveal prior misstatements")
- 45. **AAA Annual Meeting**, August 2014 (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
- 46. **AAA Audit Section Midyear Conference**, January 2014 (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
- 47. AAA Audit Section Midyear Conference, January 2014 (presented "The consequences of audit-related earnings revisions")
- 48. **Utah State University**, November 2013 (presented "Auditors' response to assessments of high control risk: Further insights")
- 49. Oklahoma State University, November 2013 (presented "Auditors' response to assessments of high control risk: Further insights")
- 50. **University of Arkansas**, October 2013 (presented "Does auditor tenure impact the effectiveness of auditors' response to fraud risk?")
- 51. **BYU Accounting Research Symposium**, September 2013 (presented "The consequences of audit-related earnings revisions")
- 52. AAA Annual Meeting, August 2013 (presented "Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?")
- 53. **University of Arkansas**, July 2013 (presented "Auditors' response to assessments of high control risk: Further insights")
- 54. **University of Arkansas**, June 2013 (presented "Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?")
- 55. **University of Arkansas**, March 2013 (presented "The consequences of audit-related earnings revisions")
- 56. **University of Arkansas**, October 2012 (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
- 57. **AAA Annual Meeting**, August 2012 (presented "The effect of lame duck auditors on management discretion: An empirical analysis")
- 58. **University of Kansas Auditing Symposium**, May 2012 (presented "The effect of lame duck auditors on management discretion: An empirical analysis")
- 59. AAA Audit Section Midyear Conference, January 2012 (presented "The effect of lame duck auditors on management discretion: An empirical analysis")
- 60. **University of Arkansas**, September 2011 (presented "The effect of lame duck auditors on management discretion: An empirical analysis")

### 2025

AAA Audit Section Midyear Conference

# 2024

BYU Accounting Research Symposium, University of Kansas Auditing Symposium, AAA International Accounting Section Midyear Conference, AAA Audit Section Midyear Conference

# 2023

RAST 2023 Conference, PCAOB Conference on Auditing and Capital Markets, BYU Accounting Research Symposium, 10<sup>th</sup> International Conference of the Journal of International Accounting Research (JIAR), 27<sup>th</sup> Annual International Symposium on Audit Research (ISAR), AAA Audit Section Midyear Conference

# 2022

University of Illinois Symposium on Auditing Research, 37<sup>th</sup> Annual CAR conference, BYU Accounting Research Symposium, University of Kansas Auditing Symposium, AAA Audit Section Midyear Conference

# 2021

PCAOB Conference on Auditing and Capital Markets, 36<sup>th</sup> Annual CAR conference, BYU Accounting Research Symposium, AAA Annual Meeting, BAFA Auditing Special Interest Group 31<sup>st</sup> Audit & Assurance Conference, Deloitte Trueblood Seminar, AAA Audit Section Midyear Conference, Hawaii Accounting Research Conference

## 2020

35th Annual CAR conference, BYU Accounting Research Symposium, AAA Audit Section Midyear Conference

## 2019

Texas Audit Research Symposium, BYU Accounting Research Symposium, University of Notre Dame Department of Accountancy Fall Research Conference, AAA Annual Meeting, Journal of International Accounting Research Conference, AAA Audit Section Midyear Conference, Deloitte Audit & Assurance Faculty Symposium

## 2018

AAA Audit Section Midyear Conference, BYU Accounting Research Symposium, 33<sup>rd</sup> Annual CAR conference

## 2017

32<sup>nd</sup> Annual CAR conference, BYU Accounting Research Symposium, University of Notre Dame Department of Accountancy Fall Research Conference, AAA Annual Meeting, 40<sup>th</sup> Annual Congress of the European Accounting Association, AAA Audit Section Midyear Conference

#### 2016

BYU Accounting Research Symposium, AAA Annual Meeting, Journal of Accounting, Auditing and Finance conference, University of Kansas Auditing Symposium, AAA Audit Section Midyear Conference

#### 2015

30<sup>th</sup> Annual CAR conference, BYU Accounting Research Symposium, AAA Annual Meeting, PCAOB academic conference, AAA Audit Section Midyear Conference

#### 2014

AOS Conference on accounting estimates, BYU Accounting Research Symposium, University of Illinois Symposium on Auditing Research, AAA Annual Meeting, University of Kansas Auditing Symposium, AAA Audit Section Midyear Conference

#### 2013

BYU Accounting Research Symposium, AAA Annual Meeting, Oklahoma State University Accounting Research Conference, AAA Audit Section Midyear Conference

### 2012

BYU Accounting Research Symposium, University of Illinois Symposium on Auditing Research, AAA Annual Meeting, AAA Deloitte Foundation/J. Michael Cook Doctoral Consortium, University of Kansas Auditing Symposium, Oklahoma State University Accounting Research Conference, AAA Audit Section Midyear Conference

#### 2011

BYU Accounting Research Symposium, Oklahoma State University Accounting Research Conference, AAA Audit Section Midyear Conference

### **TEACHING INTERESTS**

Auditing Financial Accounting

### **TEACHING EXPERIENCE**

#### **Brigham Young University**

Advanced Financial Statement Auditing Overall rating over 4 sections: 4.7 to 4.8 out of 5 (fall 2024) Overall rating over 4 sections: 4.6 to 4.7 out of 5 (fall 2023) Overall rating over 3 sections: 4.7 out of 5 (fall 2022) Overall rating over 3 sections: 4.6 to 4.8 out of 5 (fall 2021) Overall rating over 3 sections: 4.6 to 4.8 out of 5 (fall 2020) Overall rating over 3 sections: 4.6 to 4.8 out of 5 (fall 2020) Overall rating over 3 sections: 4.7 out of 5 (fall 2020) Financial Statement Auditing
Overall rating over 2 sections: 4.9 and 4.8 out of 5 (fall 2018)
Overall rating over 2 sections: 4.8 and 4.7 out of 5 (fall 2017)
Overall rating over 2 sections: 4.6 and 4.6 out of 5 (fall 2016)
Principles of Accounting II
Overall rating over 2 sections: 4.7 and 4.7 out of 5 (fall 2021)
Overall rating over 2 sections: 5.0 and 4.9 out of 5 (spring 2019)
Overall rating over 1 section: 4.7 out of 5 (winter 2018)
Principles of Accounting II (for Finance majors)
Overall rating over 3 sections: 4.7, 4.6, and 4.5 out of 5 (winter 2016)

#### **Utah State University**

Auditing Principles and Techniques
Overall instructor rating: 4.7 out of 5 (summer 2015)
Intermediate Accounting I
Overall instructor rating: 4.4 out of 5 (summer 2015)
Intermediate Accounting II
Overall instructor rating: 4.6 out of 5 (fall 2014)
Overall instructor rating: 4.6 out of 5 (summer 2014)
Advanced Financial Accounting
Overall instructor rating: 4.4 out of 5 (summer 2015)
Overall instructor rating: 4.4 out of 5 (fall 2014)
Overall instructor rating: 4.2 out of 5 (summer 2014)

#### University of Arkansas

Audit & Assurance Services Overall instructor rating: 4.5 out of 5 (Summer 2015) Overall instructor rating: 4.5 out of 5 (Spring 2013)

#### Ernst & Young

Instructor/Trainer (2008 – 2009)

#### ACADEMIC SERVICE

#### **Current Positions at Research Journals**

Editor, Journal of International Accounting Research (2024 – present) Associate Editor, Journal of Accounting, Auditing & Finance (2023 - present) Editorial review board member, Accounting, Organizations and Society (2024 - present) Editorial review board member, Contemporary Accounting Research (2020 – present) Editorial review board member, Auditing: A Journal of Practice & Theory (2017 – present) Editorial review board member, Accounting Horizons (2016 – present)

#### Journal Review Assignments

Journal of Accounting Research

The Accounting Review

Contemporary Accounting Research

Accounting, Organizations and Society

Review of Accounting Studies

Management Science

Auditing: A Journal of Practice & Theory

Journal of Business Finance & Accounting

Accounting Horizons

Journal of Accounting, Auditing and Finance

Journal of International Accounting Research

Managerial Auditing Journal

International Journal of Auditing

European Accounting Review

Current Issues in Auditing

Finance Research Letters

International Journal of Public Administration

Sustainability Journal

Review of Managerial Science

### AAA

Auditing Section audit midyear meeting co-chair (2025) Faculty presenter/panel discussant at the 2024 IAS midyear meeting Doctoral Consortium Auditing Section audit midyear meeting vice-chair (2024) Faculty mentor/panel discussant at the 2023 JIAR Doctoral Consortium Auditing Section co-chair for the AAA annual meeting audit program (2023) Auditing Section vice-chair for the AAA annual meeting audit program (2022) Auditing Section Research Committee Member (2020-2023) Faculty mentor at the 2021 JIAR Doctoral Consortium Faculty mentor at the 2021 Audit Midyear Meeting Doctoral Consortium Invited discussant at the 2019 JIAR Conference Panel discussant at the 2019 JIAR Conference Doctoral Consortium Panel discussant at the 2017 AAA Audit Midyear Meeting Doctoral Consortium Discussant, AAA Annual Meeting, AAA Audit Section Midyear Conference (multiple times) Moderator, AAA Annual Meeting, AAA Audit Section Midyear Conference (multiple times) Reviewer, AAA Annual Meeting, AAA Audit Section Midyear Conference (multiple times) Reviewer, FARS Section Midyear Conference (multiple times)

Dissertation committee member – Kenny Ogunade, University of Memphis (2024) Tenure Project Mentor for Ryan Ballestero (BYU alumni) (2023) Faculty advisor for the Deloitte Audit Innovation Challenge (2022) Invited discussant at the 2021 Hawaii Accounting Research Conference Dissertation committee member – Mike Truelson, Virginia Polytechnic Institute and State University (2021)

# MEMBERSHIPS AND CERTIFICATIONS

American Accounting Association (AAA) American Institute of Certified Public Accountants (AICPA) Certified Public Accountant, *Florida* 

# ACADEMIC HONORS AND AWARDS

2024 Spirit of the School of Accountancy (SOA) Award 2022 BYU Early Career Scholarship Award 2022 BYU Marriott Impact Award for Excellence in Research 2021 Contemporary Accounting Research Outstanding Reviewer Award 2019 Marriott School Ethics Teaching Award 2017 Spirit of the School of Accountancy (SOA) Award 2013 Accounting Department PhD Student Teaching Award, University of Arkansas 2013 First place in Graduate Student Research Competition, University of Arkansas