

## **TIMOTHY SEIDEL, PHD, CPA**

BYU Marriott School of Business, Brigham Young University, Provo, UT  
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## **EDUCATION**

**University of Arkansas, Fayetteville, AR**  
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 2001

## **ACADEMIC EXPERIENCE**

**Brigham Young University, Provo, UT**  
Professor, Deloitte Professorship 2025 – Present  
Associate Professor, Andersen Foundation Fellow 2021 – 2025  
Associate Professor, Glen D. Ardis Fellow 2020 – 2021  
Assistant Professor, 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. Hansen, J. C., and T. A. Seidel. 2025. The Effect of Deadline Imposed Time Pressure on Audit Quality: A Case for Restoring Audit Fieldwork Completion Timing? Accepted at *Managerial Auditing Journal*.
2. Lisic, L., Q. Liu, T. A. Seidel, H. Shi, A. Wang, and A. B. Zimmerman. 2025. Common auditors in supply chain relationships and the provision of trade credit. Accepted at *The Accounting Review*.
3. Felix, R., S. Mansi, M. Pevzner, and T. A. Seidel. 2025. Do audit partner and audit committee member ideologies influence engagement partner selection and financial reporting oversight effectiveness? Accepted at *Contemporary Accounting Research*.
4. Amin, K., R. Felix, and T. A. Seidel. 2025. Avoidance of goodwill impairments via auditor choice. Accepted at *Auditing: A Journal of Practice & Theory*.
5. Bills, K. L., R. Cating, C. Lin, and T. A. Seidel. 2025. The spillover effect of SEC comment letters through audit firms. *Review of Accounting Studies* 30: 311-351.
6. 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.
7. 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.
8. 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
9. 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.
10. 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.

11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. 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.
18. 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).
19. Condie, E. R., K. M. Obermire, T. A. Seidel, and M. S. Wilkins. 2021. Prior audit experience and CFO financial reporting aggressiveness. *Auditing: A Journal of Practice & Theory* 40 (4): 99-121.
20. 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.
21. 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.

22. Seidel, T. A., C. Simon, and N. A. Stephens. 2020. Management bias across multiple accounting estimates. *Review of Accounting Studies* 25 (1): 1-53.
23. 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.
24. 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.
25. 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.
26. 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.
27. Seidel, T. A., and W. B. Tayler. 2019. International auditing considerations at Carrefour S. A. *Journal of Business Cases and Applications* 24: 1-11.
28. 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.
29. 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.
30. Seidel, T. A. 2017. Auditors' response to assessments of high control risk: Further insights. *Contemporary Accounting Research* 34 (3): 1340-1377.
31. 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.
32. 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. "Descriptive evidence on engagement quality reviewer assignment" with Yue Qi, Joseph Zhang, and Junsheng Zhang. Revise and resubmit (preparing for third round submission) at *Journal of International Accounting Research*.
2. "Do engagement quality reviewers' workplace ties with engagement partners influence audit quality?" with Yue Qi, Joseph Zhang, and Junsheng Zhang. Revise and resubmit (submitted for second round) at *Journal of Accounting Research*.
3. "Do peer restatements generate contagion? A re-examination" with Melissa Lewis-Western and Michael Wilkins. Revise and resubmit (preparing for second round submission) at *Review of Accounting Studies*.
4. "The divestiture of accounting firm consulting services and audit client risk tolerance" with Xinghua Gao and Yonghong Jia. Revise and resubmit (preparing for second round submission) at *Accounting, Organizations and Society*.
5. "What have we (not) learned about audit partners from Form AP data? A systematic literature review" with Daniel Aobdia, Jenna Burke, Kris Hardies, Brad Lawson, and Aleksandra Zimmerman (invited manuscript at *Auditing: A Journal of Practice & Theory*, preparing for second round submission).
6. "Audit oversight under one roof: The impact of engagement quality reviewer proximity" with Yue Qi, Joseph Zhang, and Junsheng Zhang. Revise and resubmit (preparing for second round submission) at *Auditing: A Journal of Practice & Theory*.
7. "When audit partners step into accounting firm leadership roles: Implications for audit quality" with Will Anding, Michael Mowchan, and Aleksandra Zimmerman. Revise and resubmit (preparing for second round submission) at *Journal of Accounting Research*.
8. "Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections" with Solomon Adza and Nancy Su. Revise and resubmit (preparing for second round submission) at *Contemporary Accounting Research*.
9. "Do perceptions of audit partners' trustworthiness matter?" with Tina Gao, Ling Lisic, and Ray Wang.
10. "Do audit partners exhibit hometown bias?" with Yuzhou Chen and Aleksandra Zimmerman.

11. "The influence of powerful executives and lead independent directors on auditor judgment" with Keval Amin and Justin Short.
12. "Cross-reviewed audit engagements and audit quality: Collusion or collaboration?" with Yue Qi, Joseph Zhang, and Junsheng Zhang.
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. "Did the loss of PCAOB board member protection influence enforcement against politically connected auditors?" with Yangyang Fan, Yibo Jia, and Zhifeng Yang.
16. "Scrutinizing AI claims: The efficacy of regulators and auditors in disclosure oversight" with Yujie Wang, Yi Xiang, and JunSheng Zhang.

## MEDIA MENTIONS

[The Wall Street Journal](#) – "Arthur Andersen's Legacy, 20 Years After Its Demise, Is Complicated" August 31, 2022

[GoingConcern.com](#) – "Ex-Arthur Andersen Audit Partners Do Not Deserve to Get Shredded" March 23, 2022

[EurekAlert!](#) – "Twenty Years Later, Accountants Burned by Enron Scandal Outperform Peers" March 16, 2022

[Forbes](#) – "Are CFOs with Prior Audit Experience More or Less Aggressive with Their Financial Reporting?" October 11, 2021

[Bloomberg](#) – "Maybe the Big Four Auditing Firms Do Need to Be Broken Up" June 18, 2018

[GoingConcern.com](#) – "Audit Quality Hiding in Plain Sight: Restatement Mentions in PCAOB Reports" April 25, 2017

## INVITED CONFERENCE AND WORKSHOP PRESENTATIONS

1. **Arkansas Accounting Research Conference**, March 2026
2. **UMASS Amherst**, February 2026

3. **AAA Audit Section Midyear Conference**, January 2026 (presenting “Scrutinizing AI Claims: The efficacy of regulators and auditors in disclosure oversight”)
4. **AAA Audit Section Midyear Conference**, January 2026 (presenting “The effect of medical marijuana laws on firms that rely on government subsidies”)
5. **Auditing Research Consortium**, August 2025 (presented “Auditor political connections and PCAOB enforcement actions against auditors”)
6. **AAA Audit Section Midyear Conference**, January 2025 (presented “Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections”)
7. **Michigan State University**, November 2024 (presented “Regulatory oversight and audit firm portfolio management: Evidence from PCAOB international inspections”)
8. **Hong Kong Polytechnic University**, March 2024 (presented “The influence of powerful executives and lead independent directors on auditor internal control assessments”)
9. **City University of Hong Kong**, March 2024 (presented “The influence of powerful executives and lead independent directors on auditor internal control assessments”)
10. **University of Texas, El Paso**, February 2024 (presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”)
11. **AAA Audit Section Midyear Conference**, January 2024 (presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”)
12. **International Symposium on Audit Research (ISAR)**, May 2023 (presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”)
13. **Hong Kong Polytechnic University**, April 2023 (presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”)
14. **University of Kansas**, February 2023 (presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”)
15. **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?”)
16. **AAA Audit Section Midyear Conference**, January 2023 (presented “Avoidance of goodwill impairments via auditor choice”)
17. **BYU Accounting Research Symposium**, September 2022 (presented “Avoidance of goodwill impairments via auditor choice”)
18. **Iowa State University**, April 2022 (presented “Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality?”)
19. **University of Nebraska**, March 2022 (presented “Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality?”)
20. **HEC Montreal**, March 2022 (presented “Common auditors in supply chain relationships and the provision of trade credit”)
21. **Hong Kong Baptist University**, February 2022 (presented “Common auditors in supply chain relationships and the provision of trade credit”)

22. **University of Texas at San Antonio**, February 2022 (presented “Common auditors in supply chain relationships and the provision of trade credit”)
23. **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”)
24. **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?”)
25. **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?”)
26. **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”)
27. **AAA Annual Meeting**, August 2021 (presented “Audit partners in leadership roles: Implications for audit quality”)
28. **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”)
29. **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”)
30. **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”)
31. **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”)
32. **AAA Annual Meeting**, August 2019 (presented “The effect of auditors’ incentives on materiality judgments of misstatements identified in previously audited financial statements”)
33. **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”)
34. **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?”)
35. **AAA Audit Section Midyear Conference**, January 2018 (presented “Does audit committee accounting expertise curtail auditor rent extraction? Evidence from two natural experiments”)
36. **Wichita State University**, March 2017 (presented “Earnings announcement delays and implications for the auditor-client relationship”)
37. **AAA Annual Meeting**, August 2017 (presented “Does audit committee accounting expertise help to safeguard auditor independence?”)

38. **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")
39. **AAA Audit Section Midyear Conference**, January 2017 (presented "Does audit committee accounting expertise help to safeguard auditor independence?")
40. **AAA Audit Section Midyear Conference**, January 2017 (presented "The effect of engagement partner visibility and fee pressure on audit quality")
41. **BYU Accounting Research Symposium**, September 2016 (presented "The impact of customer attention on aggressive financial reporting")
42. **JAAF Conference**, July 2016, (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
43. **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?")
44. **AAA Audit Section Midyear Conference**, January 2016 (presented "Audit quality in the presence of timeline inflexibility")
45. **30<sup>th</sup> Annual CAR Conference**, October 2015 (presented "The consequences of audit-related earnings revisions")
46. **Brigham Young University**, February 2015 (presented "Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?")
47. **AAA Audit Section Midyear Conference**, January 2015 (presented "Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?")
48. **AOS Conference**, October 2014 (presented "Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?")
49. **BYU Accounting Research Symposium**, September 2014 (presented "A tale of two incentives: The effect of conflicting incentives on auditors' willingness to reveal prior misstatements")
50. **AAA Annual Meeting**, August 2014 (presented "Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement")
51. **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")
52. **AAA Audit Section Midyear Conference**, January 2014 (presented "The consequences of audit-related earnings revisions")
53. **Utah State University**, November 2013 (presented "Auditors' response to assessments of high control risk: Further insights")
54. **Oklahoma State University**, November 2013 (presented "Auditors' response to assessments of high control risk: Further insights")
55. **University of Arkansas**, October 2013 (presented "Does auditor tenure impact the effectiveness of auditors' response to fraud risk?")
56. **BYU Accounting Research Symposium**, September 2013 (presented "The consequences of audit-related earnings revisions")

57. **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?”)
58. **University of Arkansas**, July 2013 (presented “Auditors’ response to assessments of high control risk: Further insights”)
59. **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?”)
60. **University of Arkansas**, March 2013 (presented “The consequences of audit-related earnings revisions”)
61. **University of Arkansas**, October 2012 (presented “Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement”)
62. **AAA Annual Meeting**, August 2012 (presented “The effect of lame duck auditors on management discretion: An empirical analysis”)
63. **University of Kansas Auditing Symposium**, May 2012 (presented “The effect of lame duck auditors on management discretion: An empirical analysis”)
64. **AAA Audit Section Midyear Conference**, January 2012 (presented “The effect of lame duck auditors on management discretion: An empirical analysis”)
65. **University of Arkansas**, September 2011 (presented “The effect of lame duck auditors on management discretion: An empirical analysis”)

## CONFERENCES ATTENDED

### 2025

Auditing Research Consortium, 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**

35<sup>th</sup> 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**

Principles of Accounting I

Overall rating: 4.85 out of 5 (spring 2025)

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: 4.7 out of 5 (fall 2019)

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 Audit Section Midyear Conference (2025, 2024, 2022, 2019, 2018, 2017, 2013, 2012)  
Discussant, AAA Annual Meeting (2021, 2019, 2017, 2014)  
Reviewer, AAA Audit Section Midyear Conference (2026, 2025, 2024, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014)  
Reviewer, FARS Section Midyear Conference (2026, 2021, 2017)

**Other**

Faculty advisor for the BYU Association of Certified Fraud Examiners (ACFE) Student Chapter  
Faculty coach for the 2025 Wasatch Cup Case Competition (BYU Healthcare Leadership)  
Dissertation committee member – Kenny Ogunade, University of Memphis (2024)  
Tenure Project Mentor for Ryan Ballester (BYU alumni) (2023)  
Faculty advisor for the Deloitte Audit Innovation Challenge (2022)  
Discussant, BAFA Auditing Special Interest Group 31<sup>st</sup> Audit & Assurance Conference (2021)  
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