

## TIMOTHY SEIDEL, PHD, CPA

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## EDUCATION

<b>University of Arkansas, Fayetteville, AR</b> Ph.D. in Business Administration, Accounting Emphasis	2014
<b>University of Notre Dame, South Bend, IN</b> M.S. in Accountancy ( <i>Summa Cum Laude</i> )	2003
<b>Brigham Young University, Provo, UT</b> B.S. Business Management, Co-emphasis in Finance and International Finance	2001

## ACADEMIC EXPERIENCE

<b>Brigham Young University, Provo, UT</b> 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
<b>Utah State University, Logan, UT</b> Assistant Professor	2014 – 2015

## PROFESSIONAL EXPERIENCE

<b>Darden Restaurants Inc., Orlando, FL</b> Manager of Corporate Reporting	2009 – 2010
<b>Ernst &amp; Young LLP, San Jose, CA and Orlando, FL</b> Audit Manager	2007 – 2009
Audit Senior	2004 – 2007
Audit Staff	2002 – 2004

## RESEARCH INTERESTS

Audit Quality, Auditor Independence, Standard Setting Initiatives, Accounting and Reporting Matters, Earnings Management

**PUBLICATIONS AND ACCEPTANCES**

1. Guo, F., L. L. Lisic, J. Pittman, T. A. Seidel, M. Zhou, and Y. Zhou. 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. Forthcoming, *Contemporary Accounting Research*.
2. Myers, L. A., R. Schmardebeck, T. A. Seidel, and M. D. Stuart. The impact of managerial discretion in revenue recognition: A reexamination. Forthcoming, *Contemporary Accounting Research*.
3. Christensen, B., R. Schmardebeck, and T. A. Seidel. Do auditors' incentives affect materiality assessments of prior-period misstatements? Forthcoming, *Accounting, Organizations and Society*.
4. Lisic, L. L., J. Pittman, T. A. Seidel, and A. B. Zimmerman. You can't get there from here: The influence of an audit partner's prior non-public accounting experience on audit outcomes. Forthcoming, *Accounting, Organizations and Society*.
5. Glover, S. M., J. C. Hansen, and T. A. Seidel. 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. Forthcoming, *Auditing: A Journal of Practice & Theory*.
6. Chi, W., L. L. Lisic, L. A. Myers, M. Pevzner, and T. A. Seidel. Does visibility of an engagement partner's association with recent client restatements increase fee pressures from non-restating clients? Forthcoming at *Accounting Horizons*.
7. Chapman, K., M. Drake, J. Schroeder, and T. A. Seidel. Earnings announcement delays and implications for the auditor-client relationship. Forthcoming at *Review of Accounting Studies*.
8. 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).
9. 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.
10. 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.

11. 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.
12. Seidel, T. A., C. Simon, and N. A. Stephens. 2020. Management bias across multiple accounting estimates. *Review of Accounting Studies* 25 (1): 1-53.
13. 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.
14. 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.
15. 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.
16. 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.
17. Seidel, T. A., and W. B. Tayler. 2019. International auditing considerations at Carrefour S. A. *Journal of Business Cases and Applications* 24: 1-11.
18. 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.
19. 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.
20. Seidel, T. A. 2017. Auditors' response to assessments of high control risk: Further insights. *Contemporary Accounting Research* 34 (3): 1340-1377.
21. 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.

22. 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. “Does greater diversity among local audit practice leadership foster a climate conducive for retention and audit quality?” with Ling Lisic, Mike Truelson, and Aleksandra Zimmerman. Revise and resubmit (submitted for 2<sup>nd</sup> round) at *The Accounting Review*.
2. “The influence of management’s internal audit experience on earnings management” with Matthew Ege, Mikhail Sterin, and David Wood. Revise and resubmit (submitted for 4<sup>th</sup> round) at *Contemporary Accounting Research*.
3. “Audit partners in leadership roles: Implications for audit quality” with Michael Mowchan and Aleksandra Zimmerman. Revise and resubmit (preparing for 2<sup>nd</sup> round submission) at *The Accounting Review*.
4. “The spillover effect of SEC comment letters through audit offices” with Ken Bills, Ryan Cating, and Chenxi Lin. Under review at *Review of Accounting Studies*.
5. “Testing the boundaries of upper echelon theory: Evidence of top executive teams’ influence on financial reporting risk” with Ken Bills, Michelle Harding, and Mike Truelson.
6. “Do differences in engagement partners’ and audit committee members’ political ideologies influence effective oversight of the financial reporting process?” with Robert Felix, Sattar Mansi, and Mikhail Pevzner.
7. “Audit firm portfolio management in the presence of third-party funding: Evidence from the paycheck protection program” with Yuzhou Chen and Stuart Deaden.

## MEDIA MENTIONS

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

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

**INVITED CONFERENCE AND WORKSHOP PRESENTATIONS**

*2022 AAA Audit Section Midyear Conference*

*2021 University of Memphis*

*2021 Hong Kong University*

- Presented “Do differences in engagement partners’ and audit committee members’ political ideologies influence effective oversight of the financial reporting process?”

*2021 AAA Annual Meeting*

*2021 British Accounting & Finance Association (BAFA) Auditing Special Interest Group 31<sup>st</sup> Audit & Assurance Conference*

- Presented “Audit firm leadership roles: Implications for audit quality”

*2021 AAA Audit Section Midyear Conference*

*2020 West Virginia University*

*2020 Utah State University*

*2020 University of Tennessee*

- Presented “You Can’t Get There from Here: The influence of an audit partner’s prior non-public accounting experience on audit outcomes”

*2019 AAA Annual Meeting*

- Presented “The effect of auditors’ incentives on materiality judgments of misstatements identified in previously audited financial statements”

*2019 Brigham Young University*

- Presented “The spillover effect of SEC comment letters through audit firms: Evidence from subjective accounting areas”

*2019 AAA Audit Section Midyear Conference*

- 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”

*2018 Georgia Tech University*

*2016 University of Kansas Auditing Symposium*

- Presented “Have regulatory and standard setting changes weakened the connection between the audit report date and the substantial completion of audit fieldwork?”

*2018 AAA Audit Section Midyear Conference*

- Presented “Does audit committee accounting expertise curtail auditor rent extraction? Evidence from two natural experiments”

*2018 Brigham Young University*

*2017 Wichita State University*

- Presented “Earnings announcement delays and implications for the auditor-client relationship”

*2017 AAA Audit Section Midyear Conference*

*2017 AAA Annual Meeting*

- Presented “Does audit committee accounting expertise help to safeguard auditor independence?”

*2017 AAA Audit Section Midyear Conference*

*2017 40<sup>th</sup> Annual Congress of the European Accounting Association*

- Presented “The effect of engagement partner visibility and fee pressure on audit quality”

*2016 BYU Accounting Research Symposium*

- Presented “The impact of customer attention on aggressive financial reporting”

*2016 AAA Audit Section Midyear Conference*

- Presented “Audit quality in the presence of timeline inflexibility”

*2015 AAA Audit Section Midyear Conference*

*2015 Brigham Young University*

- Presented “Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?”

*2014 BYU Accounting Research Symposium*

- Presented “A tale of two incentives: The effect of conflicting incentives on auditors’ willingness to reveal prior misstatements”

*2016 JAAF Conference*

*2014 AAA Audit Section Midyear Conference*

*2014 AAA Annual Meeting*

*2012 University of Arkansas*

- Presented “Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement”

*2013 Utah State University*

*2013 Oklahoma State University*

*2013 University of Arkansas*

– Presented “Auditors’ response to assessments of high control risk: Further insights”

*2015 30<sup>th</sup> Annual CAR conference*

*2014 AAA Audit Section Midyear Conference*

*2013 BYU Accounting Research Symposium*

*2013 University of Arkansas*

– Presented “The consequences of audit-related earnings revisions”

*2014 AOS Conference*

*2013 AAA Annual Meeting*

*2012 University of Arkansas*

– Presented “Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?”

*2013 University of Arkansas*

– Presented “Does auditor tenure impact the effectiveness of auditors’ response to fraud risk?”

*2012 AAA Audit Section Midyear Conference*

*2012 University of Kansas Auditing Symposium*

*2012 AAA Annual Meeting*

*2011 University of Arkansas*

– Presented “The effect of lame duck auditors on management discretion: An empirical analysis”

## **CONFERENCES ATTENDED**

### **2022**

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**

Financial Accounting

Audit

**TEACHING EXPERIENCE****Brigham Young University**

Advanced Financial Statement Auditing

Overall rating over 3 sections: 4.8, 4.7, and 4.6 out of 5 (fall 2021)

Overall rating over 3 sections: 4.8, 4.6, and 4.7 out of 5 (fall 2020)

Overall rating over 3 sections: 4.7, 4.7, and 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**

### **Editorial Review Boards**

Contemporary Accounting Research (2020 – present)

Auditing: A Journal of Practice & Theory (2017 – present)

Accounting Horizons (2016 – present)

### **Ad Hoc Reviewer (number of reviews)**

The Accounting Review (9 reviews)

Journal of Accounting Research (1 review)

Contemporary Accounting Research (32 reviews)  
Accounting, Organizations and Society (8 reviews)  
Review of Accounting Studies (2 reviews)  
Management Science (1 review)  
Auditing: A Journal of Practice & Theory (16 reviews)  
Accounting Horizons (12 reviews)  
Journal of Accounting, Auditing and Finance (7 reviews)  
Journal of Business Finance & Accounting (11 reviews)  
Journal of International Accounting Research (5 reviews)  
Managerial Auditing Journal (3 reviews)  
International Journal of Auditing (3 reviews)  
Current Issues in Auditing (1 review)  
European Accounting Review (1 review)  
Internal Journal of Public Administration (1 review)  
Sustainability Journal (1 review)

### **AAA**

Discussant, AAA Annual Meeting (multiple times)  
Moderator, AAA Annual Meeting (multiple times)  
Reviewer, AAA Annual Meeting (multiple times)  
Discussant, AAA Audit Section Midyear Conference (multiple times)  
Moderator, AAA Audit Section Midyear Conference (multiple times)  
Reviewer, AAA Audit Section Midyear Conference (multiple times)  
Reviewer, FARS Section Midyear Conference (multiple times)  
Faculty mentor at the 2021 JIAR Doctoral Consortium  
Faculty mentor at the 2021 Audit Midyear Meeting Doctoral Consortium  
Auditing Section Research Committee Member (2020-2021)  
Invited plenary 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

### **Other**

Invited discussant at the 2021 Hawaii Accounting Research Conference  
Dissertation committee member – Mike Truelson, Virginia Polytechnic Institute and State University

### **MEMBERSHIPS AND CERTIFICATIONS**

American Accounting Association (AAA)  
American Institute of Certified Public Accountants (AICPA)

Certified Public Accountant, *Florida*

## **ACADEMIC HONORS AND AWARDS**

2021 Contemporary Accounting Research Outstanding Reviewer Award

2019 Marriott School Ethics Teaching Award

2017 Spirit of the School of Accountancy (SOA) Award

Accounting Doctoral Scholar (ADS) (2010 – 2014)

2013 Accounting Department PhD Student Teaching Award, University of  
Arkansas

First place in 2013 Graduate Student Research and Creative Expression Competition,  
University of Arkansas

2012 AAA Doctoral Consortium Fellow

## **LANGUAGES**

English – Native language

Spanish – Speak fluently, read and write with high proficiency