

TIMOTHY SEIDEL, PHD, CPA

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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 (<i>Summa Cum Laude</i>)	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 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

ACCEPTED ARTICLES AND PUBLICATIONS

1. Bills, K. L., R. Cating, C. Lin, and T. A. Seidel. 2023. The spillover effect of SEC comment letters through audit firms. Accepted at *Review of Accounting Studies*.
2. Condie, E., L. L. Lisic, T. A. Seidel, J. M. Truelson, and A. B. Zimmerman. 2023. Does gender and ethnic diversity among audit partners impact office-level outcomes? Accepted at *Current Issues in Auditing*.
3. Bills, K. L., M. K. Harding, T. A. Seidel, and J. M. Truelson. 2023. The influence of turnover among other top executives on financial reporting risk. Accepted at *Auditing: A Journal of Practice & Theory*.
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.
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).
15. 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.

21. 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.
27. 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 (submitted for second round) at *The Accounting Review*.
2. "Do audit partner and audit committee member ideologies influence financial reporting oversight effectiveness?" with Robert Felix, Sattar Mansi, and Mikhail Pevzner. Revise and resubmit (submitted for second round) at *Contemporary Accounting Research*.
3. "Do perceptions of audit partners' trustworthiness matter?" with Tina Gao, Ling Lisic, and Ray Wang. Under review at *The Accounting Review*.

4. "Audit partners in leadership roles: Implications for audit quality" with Will Anding, Michael Mowchan, and Aleksandra Zimmerman. Under review at *Journal of Accounting and Economics*.
5. "The impact of peer revenue restatements on cohort revenue reporting" with Melissa Lewis-Western and Michael Wilkins.
6. "Avoidance of goodwill impairments via auditor choice" with Keval Amin and Robert Felix.
7. "Audit committees, CEO duality, and opinion shopping" with Keval Amin and Justin Short.
8. "The influence of accounting firm consulting revenues on public audit client risk tolerances" with Xinghua Gao and Yonghong Jia.
9. "Does the supply and content of information available to auditors through Google searches influence auditor judgments?" with Tracie Frost and Han Stice
10. "Audit fee disclosure in the year of an auditor switch" with Yongtae Kim, Jongwon Park, and Myung Park.

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

2024 AAA Audit Section Midyear Conference

2023 International Symposium on Audit Research (ISAR)

2023 Hong Kong Polytechnic University

2023 University of Kansas

- Presented “The influence of accounting firm consulting revenues on public audit client risk tolerances”

2023 Public Company Accounting Oversight Board (PCAOB), Office of Economic and Risk Analysis

- Presented “Do quarterly and annual financial statements reflect similar financial statement error in the post-SOX era?”

2023 AAA Audit Section Midyear Conference

2022 BYU Accounting Research Symposium

- Presented “Avoidance of goodwill impairments via auditor choice”

2022 Iowa State University

2022 University of Nebraska

- Presented “Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality?”

2022 Brigham Young University

- Presented “The impact of peer revenue restatements on cohort revenue reporting”

2022 HEC Montreal

2022 University of Texas at San Antonio

2022 Hong Kong Baptist University

- Presented “Common auditors in supply chain relationships and the provision of trade credit”

2022 AAA Audit Section Midyear Conference

2021 University of Memphis

2021 Hong Kong University

- Presented “Do ideological differences between engagement partners and audit committee members influence engagement partner selection and financial reporting oversight effectiveness?”

2021 AAA Annual Meeting

2021 British Accounting & Finance Association (BAFA) Auditing Special Interest Group 31st Audit & Assurance Conference

– Presented “Audit partners in 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 40th 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 30th 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

2024

AAA Audit Section Midyear Conference

2023

RAST 2023 Conference

PCAOB Conference on Auditing and Capital Markets

BYU Accounting Research Symposium

10th International Conference of the Journal of International Accounting Research (JIAR)

27th Annual International Symposium on Audit Research (ISAR)

AAA Audit Section Midyear Conference

2022

University of Illinois Symposium on Auditing Research

37th 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
36th Annual CAR conference
BYU Accounting Research Symposium
AAA Annual Meeting
BAFA Auditing Special Interest Group 31st 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
33rd Annual CAR conference

2017

32nd Annual CAR conference
BYU Accounting Research Symposium
University of Notre Dame Department of Accountancy Fall Research Conference
AAA Annual Meeting
40th 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

30th 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 3 sections: 4.7, 4.7, and 4.7 out of 5 (fall 2022)

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

Editor Assignments

Editor, Journal of International Accounting Research (2024 – present)

Associate Editor, Journal of Accounting, Auditing & Finance (2023 - present)

Editorial Review Boards

Contemporary Accounting Research (2020 – present)
Auditing: A Journal of Practice & Theory (2017 – present)
Accounting Horizons (2016 – present)

Review Assignments (number of reviews)

The Accounting Review (15 reviews)
Journal of Accounting Research (2 reviews)
Contemporary Accounting Research (40 reviews)
Accounting, Organizations and Society (11 reviews)
Review of Accounting Studies (8 reviews)
Management Science (1 review)
Auditing: A Journal of Practice & Theory (25 reviews)
Accounting Horizons (16 reviews)
Journal of Accounting, Auditing and Finance (8 reviews)
Journal of Business Finance & Accounting (20 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 (3 reviews)
International Journal of Public Administration (1 review)
Sustainability Journal (1 review)
Review of Managerial Science (1 review)
Finance Research Letters (4 reviews)

AAA

Auditing Section audit midyear meeting vice-chair (2024)
Faculty mentor/panel discussant at the 2023 JIAR Doctoral Consortium
Auditing Section 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 (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)

Other

Dissertation committee member – Kenny Ogunade, University of Memphis (2024)
Tenure Project Mentor for Ryan Ballesterio (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

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 and Creative Expression Competition, University of Arkansas