

VITA
DOUGLAS F. PRAWITT, Ph.D., CPA
LeRay McAllister / Deloitte Distinguished Professor of Accountancy
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Education

Ph.D. in Business Administration. University of Arizona, Tucson, Arizona; August 1993. Emphasis in Financial Statement Auditing; Minor in Judgment & Decision Making and Cognitive Psychology.

Master of Accountancy, Bachelor of Science, Brigham Young University, Provo, UT; April 1988; Summa Cum Laude. Emphasis in Accounting Information Systems; Minors in Business & Spanish.

Research and Publications

Interests:

- Financial Statement Auditing, Internal Control over Financial Reporting
- Accounting and Auditing Professionals' Judgment & Decision Making
- Human Resource Issues in Accounting and Auditing
- The Roles of Auditing in Financial Reporting & Corporate Governance

Published and Forthcoming Peer Reviewed Articles:

- "Accounting Chairs' Perceptions of the Campus Climate: Implications for Academia and Practice," with D. Hermanson, D. Boyle, & J. Boyle, **Journal of Forensic & Investigative Accounting**, forthcoming, 2024.
- "Reduced Audit Quality Acts: A Review and Organizational Model," w/ T. Hyatt & K. Stubbs, **International Journal of Auditing**, 2023.
- "Perceptions of Tone at the Top from the Inside: Insights into Audit Pricing," with J. Garrett and R. Hoitash, **Auditing: A Journal of Practice & Theory**, Vol. 41, No. 1, 2022.
- "Perspectives on Management Review Controls: Challenges and Solutions—Insights from a Qualitative Study of the Issues," w/ J. Fogarty & M. Beasley, published by **AICPA Center for Audit Quality**, Nov. 2020.
- "Providing Balance in the Accounting Curriculum and Beyond: The Case for Capitalism," with Dana R. Hermanson, **Journal of Forensic and Investigative Accounting**, Vol. 12, No. 2, 2020.
- "The Effect of Information Choice on Auditors' Judgments and Confidence," with S. Smith and W. Tayler, **Accounting Horizons**, 393-408, Sept. 2016.
- "Between a Rock and a Hard Place: A Path Forward for Using Substantive Analytical Procedures in Auditing Large P&L Accounts," with M. Drake and S. Glover, **Auditing: A Journal of Practice & Theory**, August 2015.
- "Enhancing Auditor Professional Skepticism: The Professional Skepticism Continuum," with S. Glover--**Current Issues in Auditing**, Vol. 8, No. 2, January 2015.
- "Trust and Financial Reporting Quality," with J. Garrett and R. Hoitash, **Journal of Accounting Research**, December 2014. Recipient of 2012 "Emerging Research" award from the Professionalism and Ethics Committee and Public Interest Section, American Accounting Association.
- "The COSO Framework and Tone at the Top from the Perspective of Independent Directors," **Zicht op Toezicht (Perspective on Oversight Magazine)**, pp. 18-19, 26, 33. Rotterdam, Netherlands: EY. June 2014.

Research and Publications (continued)

Published and Forthcoming Peer Reviewed Articles (continued):

- “Auditors’ Reactions to Inconsistencies between Financial and Nonfinancial Measures: The Interactive Effects of Fraud Risk Assessment and a Decision Prompt,” with J.F. Brazel and K. Jones. Best paper—2010 Lehigh University Conference on Financial Reporting, Auditing & Governance. ***Behavioral Research in Accounting***, 26, 1, 2014, 131-156.
- “8 Steps to Update Internal Control,” with Ken Tysiac, ***CGMA Magazine***, May 2013.
- “Put the COSO Update to Work,” with Ken Tysiac, ***Journal of Accountancy***, July 2013 p. 20.
- “Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get it Wrong?” with N. Sharp and D. Wood. Best paper award—University of Oklahoma 2010 *Glen McLaughlin Prize for Research in Accounting Ethics*. ***Contemporary Accounting Research***, Vol. 29, No. 4, December 2012, 1109-1136.
- “The Effects of Audit Structure and Task Complexity on Auditors’ Performance,” with I. Stuart, ***Behavioral Research in Accounting***, Vol. 24, No. 2, 2012, 193–210.
- “Publication Benchmarking Data Based on Faculty Promoted at the Top 75 US Accounting Research Institutions,” with S. Glover, S. Summers, and D. Wood, AAA 2013 ***Issues in Accounting Education*** Best Paper Award. *Issues in Accounting Education*, Vol. 27, No. 3, 2012, 647-670.
- “Are External Audit Fees Related to Internal Audit Quality?” with N. Sharp and D. Wood, ***Behavioral Research in Accounting***, Vol. 23, No. 2, 2011, 187-206. (Winner of 2014 *BRIA* Best Paper Award).
- “The Organizational Response to the Discovery of False Sign-off,” with T. Hyatt, ***International Journal of Disclosure and Governance***, vol. 8, 2011, 43-61.
- “Internal Audit Quality and Earnings Management,” ***The Accounting Review***, with J. Smith and D. Wood, July 2009, 1255-1280.
- “Audit Standard Setting and Inspection for U.S. Public Companies: A Critical Assessment and Recommendations for Fundamental Change,” ***Accounting Horizons***, with S. Glover, and M. Taylor, 9/2009, 221-237.
- “Component Materiality for Group Audits,” ***Journal of Accountancy***, with S. Glover, J. Liljegren, and W. Messier, December 2008.
- “Internal Audit Sourcing Arrangement and the External Auditor’s Reliance Decision,” ***Contemporary Accounting Research***, with S. Glover and D. Wood, 25 (1), Spring 2008, 193-213.
- “Publication Records of Faculty Promoted at the Top 75 Accounting Research Programs,” ***Issues in Accounting Education***, with S. Glover and D. Wood, Vol. 21, No. 3, August 2006, 195-218. (Winner of 2007 *IAE Best Paper Award*).
- “Why Do Auditors Over-Rely on Weak Analytical Procedures? The Role of Outcome and Insensitivity to Precision,” ***Auditing: A Journal of Practice & Theory***, with S. Glover, and J. Wilks, vol. 25, 2005, 197-220.
- “A Test of Changes in Auditors’ Fraud-Related Planning Judgments since the Issuance of SAS No. 82,” ***Auditing: A Journal of Practice & Theory***, with S. Glover, M. Zimbelman, and J. Schultz, 22: 2, 2003, 237-251.
- “Does Congruence Between Audit Structure and Auditors’ Locus of Control Affect Job Performance?” ***The Accounting Review***, with T. Hyatt, vol. 76, 2001, 263-274.
- “The Software Scene,” ***Internal Auditor***, August 2000, 49-57, with S. Glover and M. Romney.

Research and Publications (continued)

Published and Forthcoming Peer Reviewed Articles (continued):

- “A Comparison of Professionals’ Interpretation of Ambiguity in Tax Compliance and Planning Decision Contexts,” *Journal of the American Taxation Association*, with B. Spilker and R. Worsham, vol. 21, 1999, 75-89.
- “Software Showcase: Network Security Assessment, Data Extraction & Analysis, Automated Workpapers, and Risk Assessment,” *Internal Auditor*, August 1999, 49-56, with S. Glover and M. Romney.
- “Implementing ERP,” *Internal Auditor*, February 1999, 40-47, with S. Glover and M. Romney. (“Outstanding Contributor Award” from IA editorial board).
- “Commentary on ‘Anchoring Effects Associated with Recommendations from Expert Decision Aids: An Experimental Analysis,’” *Behavioral Research in Accounting*, vol. 10, 1998, 170-181.
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance,” *Organizational Behavior and Human Decision Processes*, with S. Glover and B. Spilker, November, 1997 (72:2), 232-255.
- “Adaptive Responses to Time Pressure: The Effects of Experience on Tax Information Search Behavior,” *Behavioral Research in Accounting*, with B. Spilker, Vol. 9, 1997, 172-198.
- “A Journal Survey: The Software CPAs Use,” *Journal of Accountancy*, November 1997, 52-66, with M. Romney and S. Zarowin. (Tied for top-rated article of 1997 by JOA editorial board, nominated for Lawler award).
- “Evaluating Performance in Professional Accounting: CPAs’ survey responses on factors important to performance evaluation in practice,” *The CPA Journal*, June 1997, 61-63, with D. Cottrell and J. Stice.
- “Emerging Business Technologies,” *Internal Auditor*, February 1997, 25-32, with M. Romney. (“Outstanding Contributor Award” from IA editorial board).
- “What are the Top Software Tools for Internal Auditors?” *Internal Auditor*, August, 1996, 16-26, with M. Romney.
- “Staffing Assignments for Judgment-Oriented Audit Tasks: The Effects of Structured Audit Technology and Environment,” *The Accounting Review*, July 1995, 443-465.
- “Cross-Sectional Variation in the Temporal Relationship Between Market Returns and Accounting Earnings,” *Pacific Accounting Review*, with D.S. Dhaliwal and M.H. Taylor, December 1993, Vol. 5, No. 1, 65-86.
- “Self-Regulation: An Assessment by SECPS Members,” *Journal of Accountancy*, July 1993, pp. 20-21, with W. L. Felix, Jr.

Monographs, Books, and Chapters in Books:

- *Professional Judgment at BDO*, with S. Glover and B. Tayler, published by BDO, LLP—7th largest public accounting firm, adopted by the international firm and made available free of charge to professors and students, August 2018.
- *Enhancing Auditor Professional Skepticism*, with S. Glover, published by the Standards Working Group of the Global Public Policy Committee, a consortium of the six largest international public accounting firms, monograph published by AICPA Center for Audit Quality, January 2014.
- *Using Professional Judgment in Auditing: McGladrey’s Framework*, with S. Glover, J. Wilks, and McGladrey, LLP, Minneapolis, MN, monograph published May 2012.

Research and Publications (continued)

Monographs, Books, and Chapters in Books (Continued):

- ***Enhancing Board Oversight: Avoiding Judgment Traps and Biases***, with S. Glover and KPMG, LLP, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), 2012.
- ***Elevating Professional Judgment in Auditing: The KPMG Professional Judgment Framework***, with S. Ranzilla, R. Chevalier, G. Hermann, and S. Glover. KPMG, Montvale, NJ, monograph published January 2011. Recipient of AAA/Deloitte Wildman Medal Award, recognizing the most significant contribution to the advancement of the practice of public accountancy in the past 5 years.
- ***Auditing & Assurance Services: A Systematic Approach***, with W. Messier, Jr., and S. Glover. McGraw-Hill Irwin, New York, NY, eds. 4-11.
- ***An Introduction to Corporate Governance and the SEC***, with F. Skousen and S. Glover. Thomson South-Western, Mason, OH.
- ***Managing the Internal Audit Function, a chapter in Research Opportunities in Internal Auditing***, A. Bailey, A. Gramling, and S. Ramamoorti, eds., IIA Research Foundation, Altamonte Springs, FL, copyright 2003, 171-211.
- ***Auditing Cases: An Interactive Learning Approach***, with F. Buckless, M. Beasley, and S. Glover. Prentice Hall, Upper Saddle River, NJ, editions 1-6.
- ***E-Business: Principles & Strategies for Accountants***, with S. Glover and S. Liddle. Prentice Hall, Upper Saddle River, NJ, editions 1-2.
- ***Independence and Objectivity: A Framework for Internal Auditors***, coauthor and coeditor with J. Mutchler and S. Chang. Institute of Internal Auditors Research Foundation, Altamonte Springs, FL, copyright 2001.
- ***Quality Control Practices in the SECPS***, research monograph commissioned for internal use by the SEC Practice Section of the American Institute of CPAs, with W. L. Felix, April 1993.

Current Working Papers/Projects:

- "Psychological Distance and Auditor Classification of Internal Control Deficiencies," with J. Keyser and S. Jackson, under review at *Auditing: A Journal of Practice & Theory*.
- "Balancing Loyalties: A Behavioral Study on How Supervisor-Subordinate Relationships Affect Whistleblowing Intentions," with Jace Garrett and Kyle Sopp, working paper collecting additional data for submission in 2024.
- "We Are All Behaviorists Now: Integrating Behavioral and Archival Research Theory and Findings," with Ryan Morely.
- "Examining the judgments of professional tax accountants: The non-normative influence of affective reaction to their clients' motivation for engaging in a taxable transaction," with M. Marshall, B. Spilker, and B. Stewart, under review at *Journal of Business Ethics*.

Academic Experience

Professor

- Brigham Young University, September 2004 to present
- Director, BYU MSB School of Accountancy, 2019-present
- SOA Ph.D. Prep. Program Founder/Leader, 1995-present
- Chair of BYU Faculty Advisory Council, 2014-2016 (FAC member 2012-2014)
- Marriott School Dean Search Committee, October 2012-May 2013
- Faculty Chair of BYU University Rank & Status Committee, 2009-2011
- BYU University Rank & Status Committee member, 2008-2009
- BYU SOA Faculty Rank & Status Committee, 2007-2008
- Graduate and undergraduate courses in Financial Statement Auditing, Financial and Managerial Accounting, and Analysis of Financial Information for Decision-Making, various years.
- BYU MBA program—decision-making and professional judgment courses, 1999-present.

Associate Professor

- Brigham Young University, September 1999 to August 2004
- Instructor of graduate and undergraduate courses in Financial Auditing, Financial Accounting, Managerial Accounting
- Instructor of Judgment and Decision Making Courses in BYU Executive MBA program
- BYU Marriott School Rank & Status Committee, 2000-2002
- SOA PhD Prep. Program Founder/Coordinator

Assistant Professor

- Brigham Young University, January 1993 to August 1999
- Instructor of graduate and undergraduate courses in Financial Auditing & Business Assurance, Financial Accounting, & Analysis of Financial Information for Decision-Making.
- Editor, SOAIS external newsletter.

Outside Academic Service

- Editor, *Auditing: A Journal of Practice & Theory*, 2017-2020.
- AAA Auditing Section Distinguished Service Award Cmte., 2021-2022.
- CAQ/FEI Research Team on Management Review Controls, 2018-2020
- AAA Outstanding Accounting Educator Award Committee, 2019
- Auditing Section Doctoral Consortium discussion leader, 2018-2019
- AAA Outstanding Educator Award Committee, 2018-2019
- Best Paper Selection Committee Chair—*Auditing: A Journal of Practice & Theory*, 2016-2017.
- AAA/Wildman Medal Award Committee Chair, 2014-2015.
- Center for Audit Quality Access to Audit Personnel Cmte., 2015-2017.
- AAA Accounting, Behavior, & Organizations Publication Committee, August 2014-present.
- KPMG Academic Research Panel, Fall 2011-present.
- Associate Editor, *Accounting Horizons*, Fall 2011-Fall 2015
- Selection Committee, AAA Auditing Section Notable Contributions to the Auditing Literature Award 2010-2011.
- AAA/APLG Academic Advocacy Committee Chair, 2008-2009.

**Outside
Academic
Service
(Continued)**

- AAA Auditing Section Distinguished Service Award Cmte., 2005.
- AAA Annual Meeting Conference Chair, 2004 meeting—Orlando, FL.
- AAA Auditing Section Mid-Year Conference Co-Chair, 2004 meeting.
- AAA Auditing Section Mid-Year Conference Committee, 2002-2005
- Editorial Board, *Auditing: A Journal of Practice & Theory*, 2002-present.
- Editorial Board, *Accounting Horizons*, 2004-present.
- Editorial Board, *Behavioral Research in Accounting*, 2005-2008.
- Editorial Board, *Current Issues in Auditing*, 2008-present.
- Member of AICPA-selected team to research effectiveness of SAS No. 82, *Consideration of Fraud in a Financial Statement Audit*, 1999-2001.
- AAA Auditing Section Education Committee, January 1997-2000.
- Reviewer: *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Organizational Behavior & Human Decision Processes*, *Behavioral Research in Accounting*.

**Professional
Service & Other
Experience**

Board and Committee Service:

- Committee of Sponsoring Organizations (COSO) Governing Board member, October 2011 to present, lead director as of January 1, 2023.
- Member, *Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government* (Green Book Advisory Council), January to present.
- AICPA Auditing Standards Board, Board member, Dec. 2005-Dec. 2008.
- *Journal of Accountancy* Auditing Advisory Panel, Oct. 2005 – Dec. 2008.
- AICPA Faculty Shortage Advisory Group member, Jan. – Dec. 2006.
- Audit Committee Member, Mountain Valley Chapter, American Red Cross, Apr. 2006-present.
- COSO Small Business Guidance Project Task Force: Chair of Risk Assessment, Control Activities, and IT subgroups, Jan. 2005 – May 2006.
- COSO Enterprise Risk Management Project Advisory Council, May 2001-Oct. 2004.
- IIA/AAA Task Force on Auditor Independence and Objectivity, Oct. 1997 – Jan. 2001.
- Accounting Issues Committee of the Utah Association of CPAs, July 1996 – Dec. 1997

Consultant/Expert Services:

- Expert witness and litigation consultant, various cases involving private and public companies, civil and criminal cases, 2013 – present.
- BDO, LLP (September 2017-October 2018). Work with firm Leadership to develop BDO Professional Judgment Framework and training monograph.
- KPMG, LLP (October 2009-2013). Consult on materiality, sampling, analytical procedures; develop KPMG Professional Judgment Framework; develop and deliver two training programs for all U.S. partners and managers. Help integrate judgment concepts into audit methodology.
- McGladrey, LLP (2011-2013). Consult on effective professional judgment and skepticism, develop and deliver training.
- Ernst & Young, LLP (2010-2014). Consult on firm's global policy relating to audit sampling, analytical procedures.
- PricewaterhouseCoopers, LLP (May 1997-2013). Conduct training programs on auditing, ICFR, sampling, etc.; consult on policy issues dealing with analytical procedures, materiality, and sampling.

**Professional
Service & Other
Experience
(Continued)**

- Moss Adams, LLP (Nov. 2006-Dec. 2007, Feb. 2010-Sep. 2010, May 2012-August 2012). Assist in fundamental revision of audit approach. Consult on policy and audit engagement issues dealing with analytical procedures, materiality, internal control, sampling, and professional judgment. Develop and conduct training programs.
- BDO Seidman, LLP (April 2001). Evaluated and provided expert report on market value of financial information system software package.

Auditor:

- Baxter Health Care Corporation, El Paso Operating Room Division Plant, 1988. Financial audit intern; assisted in developing El Paso plant operating plan and in streamlining budgeting process, performed inventory observations, audited various transactions and accounts.
- The Church of Jesus Christ of Latter-day Saints, Salt Lake City, Utah, 1984-1985. Financial audit intern; assisted in design and implementation of capital budgeting system for Welfare Division, audited and adjusted cash, inventory, and capital asset transactions.

Volunteer Representative:

- Volunteer Representative, The Church of Jesus Christ of Latter-day Saints, Montevideo, Uruguay, 1982-1984.

Honors and Awards

- American Accounting Association Leadership Section **Joseph A. Silviso Faculty Merit Award, 2024**, recognizing faculty members' outstanding contributions to students' and accounting programs' progress and development.
- American Accounting Association Auditing Section **Distinguished Service in Auditing Award, 2021**, recognizing "exemplary career service to the auditing profession...and scholarly contributions to the field of auditing."
- American Accounting Association Gender Issues and Work-Life Balance Section **KPMG Mentoring Award, 2020**, recognizing "significant mentoring of men and women in the accounting profession," over a 10-year period or greater.
- **LeRay McAllister/Deloitte Foundation Distinguished Professorship, 2017**. "Distinguished Professor" designation awarded by the Marriott School to recognize senior faculty exemplars excelling in all three areas of teaching, scholarship, and service.
- American Accounting Association **Outstanding Accounting Educator Award, 2016**, recognizing significant accomplishments over an extended period in scholarship, teaching and mentoring, and service in the academy and in the profession.
- Brigham Young University **Marriott School of Business Outstanding Faculty Award, 2016**. Highest award offered by the MSB, recognizing significant achievements throughout a career in scholarship, teaching, and service in the Marriott School.
- AAA Auditing Section **Innovation in Auditing and Assurance Education Award, 2014**, recognizing a significant activity, concept, or materials that bring innovation and educational benefits to auditing and assurance education, for the monograph, "*Elevating Professional Judgment in Auditing: The KPMG Professional Judgment Framework*," with S. Glover and KPMG National Partners R. Chevalier, G. Herrmann, and S. Ranzilla.
- AAA **Behavioral Research in Accounting 2014 Best Paper Award** for "Are External Audit Fees Related to Internal Audit Quality?" with N. Sharp and D. Wood, recognizing the paper published in BRIA in the past three years "with the greatest impact or potential impact on behavioral and/or organizational research in accounting."
- **AAA/Deloitte Wildman Medal Award, 2013**, recognizing the most significant contribution to the advancement of the practice of public accountancy in the past 5 years, for the monograph, "*Elevating Professional Judgment in Auditing: The KPMG Professional Judgment Framework*," with S. Glover and KPMG National Partners R. Chevalier, G. Herrmann, and S. Ranzilla.
- AAA **Issues in Accounting Education 2013 Best Paper Award** for "Publication Benchmarking Data Based on Faculty Promoted at the Top 75 U.S. Accounting Research Institutions," with Steven M. Glover, Scott L. Summers and David A. Wood.
- American Accounting Association Public Interest Section **Emerging Research Award, 2012**, for "Intra-firm Trust and Financial Reporting Quality," awarded by the Professionalism and Ethics Committee.
- **Best paper award** for "Improving Fraud Detection: Evaluating Auditors' Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures," presented at Lehigh University's 2010 *Conference on Financial Reporting, Auditing and Governance*.

**Honors and
Awards
(Continued)**

- **Best paper award**—the University of Oklahoma’s 2010 *Glen McLaughlin Prize for Research in Accounting Ethics* for “Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley get it Wrong?” published in *Contemporary Accounting Research*.
- **Wesley P. Lloyd Award for Distinction in Graduate Education**, BYU, 2007
- American Accounting Association 2007 **Innovation in Accounting Education Award**, 2007, for BYU Ph.D. Prep program in Accounting.
- *Issues in Accounting Education* Inaugural **Best Paper Award**, 2007
- **Glen Ardis Professor** of Accountancy, 2005-2013.
- Inaugural **Merrill J. Bateman Student Choice Teaching Award**, BYU Mgt. Society, 2002.
- University **Young Scholar Fellowship**, BYU, 2001-2004.
- Marriott School **Teaching Excellence Award**, BYU, 2000.
- Marriott School **Young Researcher Award**, BYU, 1998.
- SOAIS **Outstanding Scholarship Award**, BYU, 1997
- “**Outstanding Contributor Award**” from editorial board for “Emerging Business Technologies,” *Internal Auditor*, February 1997, 25-32.
- Warnick Deloitte & Touche **Research Fellow**, BYU, 1995-2000.
- Marriott School Alumni Board “**Teaching Excellence Award for Management Skills**” Award, BYU, 1996-1998.
- American Accounting Association’s **National Doctoral Consortium Fellow**, 1991.
- Deloitte & Touche **Doctoral Fellow**, 1990-1992.
- American Accounting Association **Doctoral Fellow**, 1988.
- **Outstanding BYU Graduate Student**, Federation of Schools of Accountancy, 1988.
- **Graduate Honor Scholar**, School of Accountancy, 1986-1988, BYU.
- **Lewis M. Jones Scholar**, 1987-1988, Brigham Young University.
- **Karl G. Maeser Scholar**, 1985-1986, Brigham Young University.
- **Presidential Scholar**, Brigham Young University, 1980-1981.

Speeches and Presentations

- “Issues Related to the Assessment of the Effectiveness of Management Review Controls,” virtual Roundtable event sponsored by the Center for Audit Quality and the Financial Executives Institute’s Financial Education & Research Foundation, Dec. 14, 2020.
- “Learnings from a Study of Internal Control over Financial Reporting Management Review Controls,” AICPA Center for Audit Quality (CAQ) Symposium, virtual presentation, August 3, 2020.
- “Professional Judgment for Accountants and Auditors,” Utah Association of CPAs State and Local Government Conference, virtual presentation, May 8, 2020.
- “Psychological Distance and Auditor Classification of Internal Control Deficiencies,” Ole Miss research workshop, Oxford, MS, Jan. 31, 2020.
- “What’s happening at COSO...and the Importance of Tone at the Top,” keynote address at the Utah Government Auditors Association Annual Conference, Salt Lake City, UT, Dec. 4, 2019.
- “The Behavioral Research Environment: Issues and Resolutions,” Keynote address at the Florida Behavioral Research Symposium, Tampa, FL, Nov. 8, 2019.
- “Remaining Objective as an Expert Witness: Insights from the Psychology of Judgment and Decision Making,” at National Association of Certified Valuators and Analysts Annual Conference, June 6, 2019, Salt Lake City, UT.
- “The New Science of Judgment & Decision Making,” keynote address at the Utah Association of Government Accountants Spring Conference, Salt Lake City, UT, May 8, 2019.
- “Judgment Traps & Biases that Undermine Skepticism,” PrimeGlobal International Annual Conference, Orlando, FL, Jan. 9, 2019.
- “What’s Happening at COSO: Update and Discussion of the Importance of Tone at the Top,” keynote speaker at Gem State Business and Accounting Conference, Boise, ID, December 17, 2018.
- “The New Science of Judgment & Decision Making,” presentation to the SLC Chapter of the Institute of Internal Auditors, Salt Lake City, Utah, Dec. 12, 2018.
- “Professional Judgment in Applying the Audit Evidence Hierarchy: The Role of Analytical Procedures,” presentation for Squire & Co., LLC, Orem, Utah, Dec. 7, 2018.
- “How Large Professional Services Firms are Benefitting from Professional Judgment Frameworks,” keynote speech for Southern Chapter of UACPA at Utah Valley University, Oct. 31, 2018.
- “The Audit Evidence Hierarchy and the Role of Analytical Procedures,” presentation for WSRP, LLC, Park City, Utah, Oct. 24, 2018.
- “Incorporating Professional Skepticism into the Classroom,” online presentation for International Accounting Education Standards Board, with J. Brazel and C. Nolder, Sept. 11, 2018.
- “Employee Perceptions of Control Environment Quality and Audit Pricing,” research paper presentation at Virginia Tech University, Blacksburg, VA, March 23, 2018.
- “Systematic Traps and Biases in Auditor Professional Judgment: Insights from Research in Psychology,” keynote speech at HLB International Annual Conference, Toronto, Canada, July 6, 2017.
- “Professional Skepticism: Research from Insights in Psychology,” at AICPA Engage Conference, Las Vegas, NV, June 14, 2017

**Speeches and
Presentations
(Continued)**

- “Incorporating Professional Skepticism into the Auditing Standards,” with Steve Glover, at Spring meeting of the AICPA Auditing Standards Board, Park City, Utah, May 25, 2016.
- “Integrating the COSO Enterprise Risk Management - Integrated Framework in your courses, AAA-sponsored Webinar, Nov. 1, 2016.
- “Professional Judgment & Decision Making: Vital Concepts for Corporate Executives,” at conference of Jackson National Life Corporation executives, Detroit, MI, October 30, 2015.
- “The 2013 Revision of COSO’s Internal Control Framework: What We Learned and What’s Next,” 2015 BYU Accounting Alumni Conference, Provo, UT, October 23, 2015.
- “Incorporating Professional Judgment Concepts in Professional Auditing Standards,” presentation to the Consultative Advisory Group of the International Auditing & Assurance Standards Board (IAASB), New York, NY, September 15, 2015.
- “Accelerating the Professional Judgment of Junior Auditors,” at conference of partners of HBL International, Amsterdam, Netherlands, July 10, 2015.
- “Key Concepts in Enhancing Auditor Professional Skepticism,” presentation to the International Auditing & Assurance Standards Board (IAASB), New York, NY, June 17, 2015.
- “Exercising Consistently High Quality Professional Judgment,” featured keynote speaker at Gem State Business and Accounting Conference, Boise, ID, December 19, 2014.
- “Avoiding Traps and Biases in Managerial Judgment and Decision Making,” keynote luncheon address at AICPA Governmental & Not-for-Profit Training Conference, Las Vegas, NV, October 21, 2014.
- “Enhancing Professional Judgment and Professional Skepticism in Auditing,” keynote address at International Federation of Accountants “Forum of Firms” Annual Conference, New York, NY, October 1, 2014.
- “COSO y su Importancia en la Auditoría Interna,” opening keynote speech for the 30th Anniversary Conference of the Mexican Institute of Internal Auditors, Mexico City, Mexico, August 7, 2014.
- “The Future of Accounting Doctoral Education,” panelist and moderator, with co-panelists Qi Chen—Duke University, Darren Roulstone—Ohio State University, and Cathy Schrand—University of Pennsylvania, AAA Annual Meeting, Atlanta, GA, August 4, 2014.
- “The Effect of Information Choice on Auditors’ Judgments and Confidence,” presented by coauthor Bill Tayler at AAA Annual Meeting, Atlanta, Georgia, August 4, 2104.
- “Teaching with Cases in the Undergraduate Auditing Course,” with moderator Allen Blay—Florida State University, and co-panelists Pennie Bagley—Appalachian State University, and Jay Thibodeau—Bentley University, AAA Annual Meeting, Atlanta, GA, August 7, 2014.
- “Professional Judgment in Auditing: Professional Judgment Frameworks as Teaching Tools,” webinar presentation for Auditing Section of AAA, with John Keyser, National Director of Assurance Services for McGladrey, LLP, June 2, 2014.
- “Professional Judgment: Insights from Research in Psychology,” at BYU School of Accountancy Conference, Provo, UT, October 2013.

**Speeches and
Presentations
(Continued)**

- “Auditor Objectivity and Skepticism—What’s Next?” Panelist with Jeanette Franzel, PCAOB Board Member, and Joseph Ucuzoglu, Deloitte LLP National Managing Partner over Regulatory and Public Policy; moderated by Cindy Fornelli, Executive Director of the Center for Audit Quality. CAQ sponsored panel at AAA Annual Meeting, Anaheim, CA, August 2013.
- “Professional Judgment: Insights from Research in Psychology,” at meeting of the Utah Chapter of the Association of Credit Union Internal Auditors, Salt Lake City, UT, March 2013.
- “Trust and Financial Reporting,” AAA Auditing Section midyear meeting, New Orleans, January 2013.
- “Junior Faculty Career Achievement, Advice from Accomplished Senior Faculty Panel” Panelist, AAA Auditing Section midyear meeting, New Orleans, January 2013.
- “Professional Judgment: Insights from Research in Psychology,” at meeting of the Utah Chapter of the Institute of Internal Auditors, Salt Lake City, UT, December 2012.
- “Communications with Audit Committees – What Changes with AS 16?”, Center for Audit Quality webinar presentation in New York City with Joseph Ucuzoglu, Deloitte National Managing Partner—Regulatory and Public Policy, November 9, 2012.
- “COSO’s Internal Control—Integrated Framework Exposure Draft: Explained,” AICPA webinar presentation with Chuck Landes, AICPA vice-president and fellow COSO Board member, July 12, 2012.
- “The Effect of Information Pursuit on Auditors’ Judgments and Confidence,” Bentley University, December 2011.
- “Impact of Academic Research on Auditing Practice,” with Prof. Joe Brazel, CEO of Grant Thornton, LLP, and Deloitte, LLP Lead Global Assurance Partner, AICPA CAQ Symposium, Denver, August 2011.
- “Elevating Professional Judgment in Auditing: The KPMG Professional Judgment Initiative,” at AAA at American Accounting Association Annual Meeting, Denver, CO, August 2011
- “Elevating Professional Judgment in Auditing: The KPMG Professional Judgment Initiative,” at AAA Auditing Section Mid-year Conference, Albuquerque, NM, January 2011.
- “Professional Judgment in Auditing: A Normative Approach and a Description of Pitfalls and Biases,” to Moss Adams, LLP assurance partners and senior managers, Seattle, WA, September 2010.
- “Professional Judgment in Auditing: A Normative Approach and a Description of Pitfalls and Biases,” to Moss Adams, LLP assurance managers and seniors, Seattle, WA, August 2010.
- “Professional Judgment for Auditors: Pitfalls and Biases in Individual and Group Decision Making,” to KPMG assurance partners and managers, New York City, NY, June 2010.
- “Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” at AAA Auditing Section Mid-year Conference, San Diego, CA, January 2010.
- “Research in Internal Auditing: Issues & Opportunities,” at AAA Auditing Section Mid-year Conference, San Diego, CA, January 2010.
- “Professional Judgment for Auditors: A Normative Model and a Description of Pitfalls and Biases,” to KPMG partners and managers, New York City, NY, November 2009.

**Speeches and
Presentations
(Continued)**

- “Financial Statement Auditing Standards: A Context for Understanding Current Developments,” at 2009 Accounting and Auditing Conference of the Pennsylvania Institute of CPAs, Hershey, PA, August 2009.
- “Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get it Wrong?” at American Accounting Association Annual Meeting, New York, NY, August 2009.
- “Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get it Wrong?” at International Symposium on Auditing Research, Maastricht, Netherlands, June 2009.
- “Relating Current Developments in Public Accounting to the Introductory Auditing Course,” at AAA Auditing Section “Audit Bootcamp,” Chicago, IL, June 2009.
- “The Financial Statement Auditing Standard Setting Environment in the U.S.: Implications for Educators,” at 2009 AAA Auditing Section Mid-year Conference, St. Petersburg, FL, January 2009.
- “Getting the Right Mix of Theory and Practical Insights in Auditing Research,” at 2009 AAA Auditing Section Mid-year Conference Doctoral Consortium, St. Petersburg, FL, January 2009.
- “The Current State and the Future of Research in Auditing,” at 2008 AAA Auditing Section Mid-year Conference, Austin, TX, January 2008.
- “The Financial Statement Auditing Standard Setting Environment,” at BYU Accounting Research Symposium, Provo, UT, October 2008.
- “Innovation in Accounting Education Award Recipients' Presentation: The BYU Ph.D. Prep Program,” at 2007 American Accounting Association Annual Meeting, Chicago, IL, August 2007.
- “Internal Audit Sourcing Arrangement and the External Auditor’s Reliance Decision,” at 2006 Contemporary Accounting Research (CAR) Conference, Toronto, Canada, November 2006.
- “COSO's New Internal Control Guidance,” at 2006 European Internal Controls Congress, London, UK, September 2006.
- “Managing Risk across the Enterprise: A Look at COSO’s Enterprise Risk Management Framework,” at meeting of the Risk and Insurance Management Society, Utah Chapter, Salt Lake City, UT, January 2006.
- “Publication Records of Faculty Promoted At The Top 75 Accounting Research Programs,” at 2005 American Accounting Association Annual Meeting, San Francisco, CA, August 2005.
- “COSO: Control Guidance for Smaller Public Companies and Related Research Opportunities,” at 2005 American Accounting Association Annual Meeting, San Francisco, CA, August 2005.
- “Attracting MAcc Students into Doctoral Programs: BYU’s Ph.D.-Prep Program,” 2005 AAA Annual Meeting, San Francisco, CA, Aug. 2005.
- “Why Do Auditors Over-Rely on Weak Analytical Procedures? The Role of Outcome and Insensitivity to Precision,” 25th Anniversary Conference of *Auditing: A Journal of Practice & Theory*, New Orleans, Jan. 2005.
- “Why Do Auditors Over-Rely on Weak Analytical Procedures? The Role of Outcome and Insensitivity to Precision,” at North Carolina State University Research Workshop, Raleigh, N.C., November 2004.
- “Research Opportunities in Internal Auditing,” at American Accounting Association Auditing Section Mid-year Conference, January 2003.

**Speeches and
Presentations
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- "The Effects of Precision and Outcome Bias on the Perceived Strength of Analytical Procedures," at American Accounting Association Annual Conference, San Antonio, TX, August 2002.
- "eBusiness Principles and Strategies for Accountants," at 7th Annual Brigham Young University Management Conference, June 2001.
- "eBusiness Principles for Financial Managers," executive training for Area Controllers of The Corporation of the President of The Church of Jesus Christ of Latter-day Saints, Provo, UT, with S. Liddle, Oct. 2001.
- "The Emergence of eBusiness: Implications for Assurance Providers," at meeting of the Utah Chapter of the Institute of Internal Auditors, Salt Lake City, UT, October 2000.
- "Audit Structure and Auditors' Locus of Control: Their Effects on Job Stress, Job Satisfaction, and Job Performance," at American Accounting Association Annual Meeting, Philadelphia, PA, Aug. 2000.
- "Auditors' Fraud-Related Planning Decisions: A Report on Research Sponsored by the Auditing Standards Board of the American Institute of CPAs," at American Accounting Association Annual Conference, Philadelphia, PA, August 2000.
- "Audit Structure and Auditors' Locus of Control: Their Effects on Job Stress, Job Satisfaction, and Job Performance," at American Accounting Association Globalization Conference, Cambridge, England, July 2000.
- "Audit Structure and Auditors' Locus of Control: Their Effects on Job Stress, Job Satisfaction, and Job Performance," at Washington State University, December 1999.
- "Managed Objectivity: A New Paradigm for Internal Auditors," Mid-year Conference, Institute of Internal Auditors, Orlando, FL, Dec. 1998.
- "Commentary on 'Improving Bond Rating Accuracy with a Combination of Human Intuition and Statistical Prediction'," Accounting, Behavior and Organizations Research Conference, Orlando FL, Oct. 1998.
- "Commentary on 'A Descriptive Study of the Influence of Client Factor on Audit Time Budget Variances'," American Accounting Association Mid-year Auditing Conference, Jan. 1998.
- "Software Trends in CPA Practices," at the Fourth Annual BYU Accounting Conference, Provo, Utah, Oct. 1997.
- "Commentary on 'Anchoring Effects Associated with Recommendations from Expert Decision Aids: An Experimental Analysis'," Accounting, Behavior and Organizations Research Conference, Pittsburgh, Pennsylvania, May 1997.
- "Commentary on 'Influencing Decision Aid Reliance Through Involvement in the Information Selection Process'," ABO Research Conference, Pittsburgh, Pennsylvania, May 1997.
- "Commentary on 'Auditor Independence, Self-Interested Behavior and Ethics'," University of Oklahoma Research Symposium, March 1997.
- "Current Topics in Auditing," an update on recent developments in auditing, for professionals at the Third Annual BYU Accounting Conference, Provo, Utah, Sept. 1996.
- "Commentary: 'Factors Influencing Municipal Audit Delay'," AAA Western Regional Conference, Grand Teton National Park, Wyoming, May 1996.
- "Commentary on 'Auditors' Influences on Earnings Management: Evidence from Alternative Minimum Tax'," American Accounting Association Western Regional Conference, Grand Teton National Park, Wyoming, May 1996.

Speeches and Presentations
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- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance,” AAA Western Regional Conference, Grand Teton National Park, Wyoming, May 1996.
- The AECC Project at BYU: Successes and Challenges,” at the American Accounting Association Western Regional Conference, Grand Teton National Park, Wyoming, May 1996.
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance,” presentation at Mid-Year Auditing Conference, with S. Glover and B. Spilker, January 1996.
- “An Integrated Approach to Teaching Auditing,” at the Mid-Year Auditing Conference, San Antonio, Texas, January 1996.
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance,” at the University of Arizona, September 1995.
- “Decision Aids and User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance,” w/ B. Spilker, Univ. Texas, Austin, June 1995.
- “Financial Information Systems & The Financial Executive: A Relationship for the 90’s.” Conference of Financial Executives in Santiago, Chile, November 28, 1994.
- “Adaptive Responses to Time Pressure: The Effects of Experience on Information Search Behavior,” w/ B. Spilker, Arizona State, June 1994.
- “Adaptive Responses to Time Pressure: The Effects of Experience on Information Search Behavior,” w/ B. Spilker, U of Arizona, May 1994.
- “Allocation of the Audit Team’s Human Resources in Audit Planning: The Effects of Structured Audit Technology and Environment,” at the University of Utah, December 1993.

Media

- Interviewed for and quoted in “Wells Fargo: Where Was the Auditor?,” Wall Street Journal, November 1, 2016.
- Interviewed for and quoted in “Newly released COSO framework a fresh look at internal control,” Journal of Accountancy, May 14, 2013.
- Interviewed for and quoted in “COSO Framework Overhaul Sparking Deeper Debates,” *Compliance Week*, April 24, 2012.
- Interviewed for and quoted in “COSO Explores Common Judgment Traps, Lays out Five-step Decision-making Process ,” CGMA (Chartered Global Management Accountant) Magazine, Mar. 6, 2012.
- Interviewed for and quoted in “The Cost of Auditor Independence,” *CFO.com*, Feb. 12, 2009.
- Interviewed for and quoted in “Study Says Better Outcomes with Just One Auditor,” *Compliance Week*, Feb. 6, 2009
- Interviewed for and quoted in “Bringing ERM into Focus,” *Internal Auditor* June, 2003.
- Interviewed by and quoted in National Public Radio’s *MarketPlace* radio program regarding auditor independence issues, Nov. 13, 2000.
- Interviewed by and quoted in *The Salt Lake Tribune* regarding auditing issues surrounding Salt Lake Olympic Bid Committee, Mar. 30, 1999.
- Interviewed by and quoted in KBYU’s television news broadcast regarding AICPA-sponsored SAS No. 82 research, May 1999.

**Certifications
and Affiliations**

- Certified Public Accountant, Licensed in Utah
- Member of American Institute of Certified Public Accountants (AICPA)
- Member of Utah Association of Certified Public Accountants (UACPA)
- Member of American Accounting Association (AAA)
- Member of Institute of Internal auditors (IIA)
- Member of Auditing Section, American Accounting Association