# VITA Jeffrey Cohen, PhD, C.M.A.

# September 2021

### **Office Address**

544 Fulton Hall Carroll School of Management Boston College Chestnut Hill, MA 02147 (617) 552-3165 cohen@ bc.edu

### **Education**

Ph.D., University of Massachusetts

Major Field: Accounting Minor Field: Psychology

Dissertation Title: "The Impact of Conservatism, Internal Control Reliability, and

Experience on Auditors' Use of Analytical Review"

MBA, Columbia University
Major Concentration: Accounting
Dean's list, Beta Gamma Sigma
Teaching Assistant/Research Assistant

BA, Bar Ilan University (Israel) Major Fields: History and Political Science Magna Cum Laude

### **Academic Employment**

Professor with Tenure, Associate Professor with Tenure and Assistant Professor of Accounting

Boston College (note: one and only institution after receiving PhD)

**Courses Taught** (current primary teaching interests in auditing and strategic cost analysis)

Accounting: A User Perspective (graduate)

Accounting Tools for Managers (graduate)

Auditing (undergraduate)

Financial Accounting (undergraduate and graduate)

International Accounting and Control (graduate)

Introduction to Ethics (undergraduate, honors)

Managerial Accounting (undergraduate, graduate, and honors)

Management Control Systems and Corporate Governance (graduate)

Managerial Cost Analysis (undergraduate)

MBA Accounting Core (graduate)

Strategic Cost and Profitability Analysis (graduate)

### **Research and Publications**

Research Interests

Cognitive and Independence Judgments of Auditors, Corporate Governance and the Audit Process, Social Responsibility and Governance Disclosures

## Refereed Academic Publications

- 1. "Audit Committee Member Social Identity & Corporate Governance Role" (with K. Obermire and K. Johnstone). *Accounting Organizations and Society*. (Forthcoming).
- 2. "Non-Audit Engagements and the Creation of Public Value: Consequences for the Public Interest" (with B. Malsch and M. S. Tremblay). *Journal of Business Ethics*. (Forthcoming).
- 3. "Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over Financial Reporting," (with J. Joe, G. Trompeter and J. Thibodeau). *Auditing: A Journal of Practice and Theory*. (November 2020), 57-85. Recipient of the 2019-2020 Glen McLaughlin Prize for Research in Accounting Ethics.
- 4. "An Analysis of Glass Ceiling Perceptions in the Accounting Profession," (with D. Dalton, L. Holder-Webb and J. McMillan). *Journal of Business Ethics*. (164, 2020), 17-38.
- 5. "Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners" (with M. K. Dodgson, C. Agoglia and B. Bennet). *The Accounting Review*. (March, 2020), 89-111.
- 6. "PCAOB Inspection: Public Accounting Firms on "Trial." (with K. Westermann and G. Trompeter). *Contemporary Accounting Research*. (Summer, 2019), 694-731.
- 7. "Tolerating Star Employees Unethical Behavior," (with S. Justice and D. Hermanson). *Journal of Forensic and Investigative Accounting*. (December 2018), 294-315.
- 8. "CSR Investment Level as a Fairness Heuristic on Investors' Judgments," (with H. Brown-Liburd and T. Zamora). *Journal of Business Ethics*. (September 2018), 275-289.
- 9. "The Differential Effects of the Neutral and Presumptive Doubt Perspectives of Professional Skepticism on Auditor Job Outcomes," (with D. Dalton and N. Harp). *Accounting Organizations and Society*. (October 2017), 1-20.
- 10. "A Further Examination of the Impact of Corporate Social Responsibility and Governance on Investment Decisions," (with L. Holder-Webb and S. Khalil). *Journal of Business Ethics.* (2017, Vol 146), 203-218.
- 11. "Enterprise Risk Management and the Financial Reporting Process: The Experiences of Audit Committee Members, CFOs, and External Auditors" (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research*. (Summer 2017), 1178-1209.
- 12. "Media Bias and the Persistence of an Expectation Gap: An Analysis of Press Articles on Corporate Fraud," (with Y. Ding, C. Lesage and H. Stolowy). *Journal of Business Ethics*. (September 2017), 637-659.

- 13. "Do Compensation Committee Members Perceive Changing CEO Incentive Performance Targets Mid-Cycle to be Fair?" (with A. Wilkins and D. Hermanson). *Journal of Business Ethics*. (2016), 623-638.
- 14. "Nonfinancial Information Preferences of Investment Professionals" (with L. Holder-Webb and T. Zamora). *Behavioral Research in Accounting*. (Fall 2015), pp. 127-153. Recipient of the 2016 award for best paper in *BRIA*.
- 15. "CSR and Assurance Services: A Research Agenda" (with R. Simnett). *Auditing: A Journal of Practice and Theory.* (February 2015), pp. 59-74.
- "Contextual and Individual Dimensions of Taxpayer Decision Making," (with G. Manzon and T. Zamora). *Journal of Business Ethics*. (February 2015), pp.631-647.
- 17. "An Examination of CEO Social Ties and CEO Reputation on Judgments about CEO Compensation," (with S. Kaplan and Janet Samuels). *Journal of Business Ethics*. (January 2015), pp. 103-117.
- 18. "Antecedents and Consequences of Perceived Gender Discrimination in Public Accounting and Corporate Organizations," (with D. Dalton, N. Harp and J. McMillan). *Auditing: A Journal of Practice and Theory*. (August 2014), pp. 1-32. KPMG award for the best paper presented on gender issues at the 2014 American Accounting Association's annual meeting.
- 19. "The Effect of Audit Committee Industry Expertise on Monitoring the Financial Reporting Process," (with U. Hoitah, G. Krishnamoorthy and A. Wright). *The Accounting Review*. (January 2014), 243-273.
- 20. "Will Women Lead the Way? Differences in Demand for Corporate Social Responsibility Information for Investment Decisions," (with L. Holder-Webb and L. Nath). *Journal of Business Ethics*. (November 2013), pp. 85-102. Recipient of the 2014 KPMG Outstanding Published Manuscript Award for the American Accounting Association's Gender Section.
- 21. "How Does the Strength of the Financial Regulatory Regime Influence Auditors' Judgments to Constrain Aggressive Reporting in a Principles-Based and a Rules-Based Accounting Environment," (with G. Krishnamoorthy, M. Peytcheva and A. Wright). *Accounting Horizons*. (September 2013), pp.579-601.
- 22. "Effects of Earnings Forecast and Heightened Professional Skepticism on the Outcomes of Client-Auditor Negotiation," (with H. Brown-Liburd and G. Trompeter). *Journal of Business Ethics*. (2013, Vol. 116, issue 2), pp. 311-325.
- 23. "A Call for Academic Inquiry: Challenges and Opportunities from the PCAOB Synthesis Projects," (with W. R. Knechel). *Auditing: A Journal of Practice and Theory*. (Supplement 2013), pp. 1-5.
- 24. "The Effectiveness of SOX regulation: An Interview Study of Corporate Directors," (with C. Hayes, G. Krishnamoorthy, G. Monroe and A. Wright). *Behavioral Research in Accounting*. (Spring 2013), pp.61-89.
- 25. "Audit Committee Compensation, Fairness and the Resolution of Accounting Disagreements, "(with J. Bierstaker, D. Hermanson and T. DeZoort). *Auditing: A Journal of Practice and Theory.* (May 2012), pp.131-150.
- 26. "The Cut and Paste Society: Isomorphism in Codes of Ethics," (with L. Holder-Webb). *Journal of Business Ethics*. (June, 2012), pp. 485-509.
- 27. "Discretionary Corporate Reporting of Non-Financial Performance Metrics" (with L. Holder-Webb, D. Wood and L. Nath). *Accounting Horizons*. (March 2012), pp. 65-90.

- 28. "The Impact of CEO Influence and Management Incentives on Auditor Judgments," (with L. Gaynor, G. Krishnamoorthy and A. Wright). *Auditing: A Journal of Practice and Theory*. (November, 2011), pp. 129-147.
- 29. "Perceptions of Retail Investors of the Decision-usefulness of Non-financial Information," (with L. Holder-Webb, D. Wood and L. Nath). *Behavioral Research in Accounting* (Vol 23, No. 1, 2011), pp. 109-129.
- 30. "Auditor Resignation and Firm Ownership Structure," (with S. Khalil and G. Trompeter). *Accounting Horizons*. (December 2010) 703-728.
- 31. "Client Engagement Risks and the Auditor Search Period," (with S. Khalil and K. Schwartz). *Accounting Horizons*. (December 2010), pp. 685-702.
- 32. "The Role of Managers' Behavior in Corporate Fraud," (with Y. Ding, C. Lesage and H. Stolowy). *Journal of Business Ethics* (Vol 95, Supplement 2, 2010), pp. 271-315.
- 33. "An Investigation of the Impact of the CFO's Affiliations on Auditor Independence Post-Enron and Post-HIH," (with N. Martinov-Bennie and R. Simnett). *Managerial Auditing Journal* (Vol 26, No. 8, 2010), pp.656-671.
- 34. "Auditors' Experiences of Corporate Governance in the Post-Sarbanes Oxley Era," (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research*. (Fall 2010), pp. 751-786. Recipient of the 2021 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section.
- 35. "The Supply of Corporate Social Responsibility Disclosure among US Firms," (with L. Holder-Webb and L. Nath). *Journal of Business Ethics*. (February 2009), pp. 497-527.
- 36. "Auditing Intangible Assets and Fair Market Value: The Case of Reacquired Franchise Rights," (with M. Kohlbeck and L. Holder-Webb). *Issues in Accounting Education*. (February 2009), pp. 45-61. Teaching Notes, pp. 1-24. Recipient of the 2011 Innovations in Auditing and Assurance Education Award for the American Accounting Association's Auditing Section.
- 37. "Dual Class Shares and Audit Pricing: Evidence from the Canadian Markets," (with S. Khalil and M. Magnan). *Auditing: A Journal of Practice and Theory*. (November 2008), pp. 199-216.
- 38. "The Effect of Moods on Inventory Valuation Decisions," (with J. Chung and G. Monroe). *Auditing: A Journal of Practice and Theory*. (November 2008), pp. 137-159.
- 39. "Form vs. Substance: The Implications for Auditing Practice and Research of Alternative Perspectives on Corporate Governance," (with G. Krishnamoorthy and A. Wright). *Auditing: A Journal of Practice and Theory*. (November 2008), pp. 181-198.
- 40. "Management's Discussion and Analysis: Implications for Audit Practice and Research," (with L. Gaynor, L. Holder-Webb and N. Montague). *Current Issues in Auditing*. (2008, Vol. 2, Issue 2): pp. A26-A35.
- 41. "A Survey of Governance Disclosures among US Firms," (with L. Holder-Webb and L. Nath). *Journal of Business Ethics*. (December 2008), pp. 543-563.
- 42. "Waste is Our Business, Inc: The Importance of Nonfinancial Information in the Audit Process," (with G. Krishnamoorthy and A. Wright). *Journal of Accounting Education*. (November 2008), pp. 166-178.

- 43. "Academic Research on Communications among External Auditors, Audit Committees and Boards: Implications and Recommendations for Practice," (with L. Gaynor, G. Krishnamoorthy and A. Wright). *Current Issues in Auditing*. (2008), pp. 1-8.
- 44. "The Effect of Perceived Fairness on Opportunistic Behavior," (with L. Holder-Webb, D. Sharp, and L. Pant). *Contemporary Accounting Research*. (Winter 2007), pp. 1119-1138.
- 45. "The Association between Disclosure, Distress and Failure," (with L. Holder-Webb). *Journal of Business Ethics*. (October 2007), 301-314.
- 46. "The Impact of Roles of the Board on Auditors' Risk Assessment and Program Planning Decisions," (with G. Krishnamoorthy and A. Wright). *Auditing: A Journal of Practice and Theory.* (May 2007), pp. 71-90.
- 47. "Auditor Communications with the Audit Committee and the Board of Directors: Policy Recommendations and Opportunities for Future Research," (with L. Gaynor, G. Krishnamoorthy and A. Wright). *Accounting Horizons* (June 2007), pp. 165-188.
- 48. "The Applicability of A Contingent Factors Model to Accounting Ethics Research," (with N. Martinov). *Journal of Business Ethics*. (October 2006), pp. 1-18.
- 49. "Rethinking the Influence of Agency Theory on the Accounting Academy," (with L. Holder-Webb). *Issues in Accounting Education* (February 2006), pp.17-30.
- 50. "The Effect of Non-Audit Services on Client Risk Acceptance and Staffing Decisions," (with S. Asare and G. Trompeter). *Journal of Accounting and Public Policy* (November/December 2005), pp. 489-520.
- 51. "Dynamic Data: Corporate Governance and Auditors' Valuation of Accounting Estimates," (with G. Krishnamoorthy and A. Wright). *Issues in Accounting Education*, (February 2005), pp. 119-128. Teaching Notes, pp. 51-60. Winner of the 2008 Innovations in Auditing Education Award for the American Accounting Association's Auditing Section.
- 52. "Corporate Governance Mosaic and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright). *Journal of Accounting Literature* (2004), pp. 87-152.
- 53. "Is It the Kids or the Schedule? The Incremental Effect of Families and Flexible Scheduling on Perceived Career Success," (with E. Almer and L. Single). *Journal of Business Ethics* (2004), pp.51-65. Winner of the 2005 best paper award for the American Accounting Association on Work/Family Issues.
- 54. "Factors Affecting the Choice to Participate In Flexible Work Arrangements," (with E. Almer and L. Single). *Auditing: A Journal of Practice and Theory* (March 2003), pp. 69-92.
- 55. "Corporate Governance on the Audit Process," (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research* (Winter 2002), 573-594. Recipient of the 2012 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section.
- 56. "Audit Committee Effectiveness and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright). *Australian Accounting Review* (2002), pp. 3-14.
- 57. "Cross-cultural Differences in the Perceived Morality of Accounting Manipulations: The Effect of Acculturation," (with L. Pant and D. Sharp), *Review of Accounting and Finance* (2002) 1:3, pp.15-25.

- 58. "An Examination of the Perceived Impact of Flexible Work Arrangements on Professional Opportunities in Public Accounting," (with L. Single). *Journal of Business Ethics* (August 2001), pp.317-328.
- 59. "An Examination of Differences in Ethical Decision-Making Between Canadian Business Students and Accounting Professionals," (With L. Pant and D. Sharp). *Journal of Business Ethics* (April, 2001), pp.319-336.
- 60. "Auditors Consideration of Corporate Governance and Management Control Philosophy in Audit Planning and Client Acceptance Decisions," (with D. Hanno). *Auditing: A Journal of Practice and Theory* (Fall 2000), pp.133-146.
- 61. "Project Earnings Manipulation: An Ethics Case Based on Agency Theory," (with L. Pant and D. Sharp). *Issues in Accounting Education* (February 2000), pp. 89-104.
- 62. "The Integration of Financial and Nonfinancial Trends in Analytical Review," (with G. Krishnamoorthy and A. Wright). *Auditing: A Journal of Practice and Theory* (Spring 2000), pp.27-48.
- 63. "Classroom Assessment: Educational and Research Opportunities," (with E. Harwood). *Issues in Accounting Education* (November 1999), pp. 691-724.
- 64. "The Relevance of Activity-Based Costing for the Human Services Sector: The Example of Hospital Social Work," (with P. Hansen). *Advances in Management Accounting* 1999 (8), pp.195-209.
- 65. "An Examination of Factors Affecting Audit Practice Development," (with G. Trompeter). *Contemporary Accounting Research*. (Winter 1998), pp.481-504.
- 66. "Are Women Held to a Higher Moral Standard than Men? Gender Bias among University Students," (with L. Pant and D. Sharp). *Journal of Business Ethics*. (1998), pp.197-209.
- 67. "The Effect of Gender and Academic Discipline Diversity on the Ethical Awareness of Potential Public Accounting Recruits," (with L. Pant and D. Sharp). *Accounting Horizons*. (September 1998), pp.250-270.
- 68. "Babyboomers, Inc.," (with G. Trompeter). *Issues in Accounting Education*. (Fall 1997), pp. 413-426.
- 69. "Flexible Scheduling in Public Accounting," *Journal of Accounting Education*. (Winter 1997), pp.145-158.
- 70. "A Further Examination of Factors Affecting the Variance Investigation Decision," (with L. Paquette). *Advances in Management Accounting*. (1996), pp.115-138.
- 71. "Measuring the Ethical Awareness and Ethical Orientation of Canadian Auditors," (with L. Pant and D. Sharp). *Behavioral Research in Accounting*. (1996), pp. 98-119.
- 72. "Methodological Issues in Cross-Cultural Ethics Research," (with L. Pant and D. Sharp). *International Journal of Accounting*. (1996), pp. 55-66.
- 73. "An International Comparison of Moral Constructs Underlying Auditors' Ethical Judgments," (with L. Pant and D. Sharp). *Research on Accounting Ethics*. (1995), pp. 97-126.
- 74. "An Exploratory Examination of International Differences in Auditors' Ethical Perceptions," (with L. Pant and D. Sharp). *Behavioral Research in Accounting*. (1995), pp. 37-65.
- 75. "Further Evidence of Auditors' Asymmetric Reactions to Analytical Review Results". *Advances in Accounting*. (1994), pp. 167-185.

- 76. "Learning to Learn in the Accounting Principles Course, Outcome Assessment of an Integrative Business Analysis Project". (with P. Basu). *Journal of Accounting Education*. (1994), pp. 359-374.
- 77. "Behavioral Determinants of Auditor Aggressiveness in Client Relations," (with L. Pant and D. Sharp). *Behavioral Research in Accounting.* (1994), pp.121-143.
- 78. "An Analysis of Underlying Constructs Affecting the Choice of Accounting as a Major," (with D. Hanno). *Issues in Accounting Education*. (Fall 1993), pp.219-238.
- 79. "Culture-Based Ethical Conflicts Confronting the Multinational Public Accounting Firm," (with L. Pant and D. Sharp). *Accounting Horizons*, (September 1993), pp. 1-13.
- 80. "Judgmental Issues Affecting the Setting of Noninvestigation Intervals," (with L. Paquette). *Advances in Management Accounting* 2 (1993), pp. 155-169.
- 81. "A Validation and Extension of a Multidimensional Ethics Scale," (with L. Pant and D. Sharp). *Journal of Business Ethics* 12 (January 1993), pp. 13-26.
- 82. "Cultural and Socioeconomic Constraints Affecting an International Guideline on Ethics: Lessons from Accounting," (with L. Pant and D. Sharp). *Journal of Business Ethics* 11 (1992), pp. 687-700.
- 83. "An Empirical Investigation of Attitudinal Factors Affecting Educational Course Coverage of International Issues," (with L. Pant and D. Sharp). *International Journal of Accounting* (1991), pp. 286-301.
- 84. "Management Accounting Practices: Perceptions of Controllers," (with L. Paquette). *Journal of Cost Management* (Fall 1991), pp.73-83.
- 85. "Beyond Bean Counting: Practitioners' Views Concerning Mechanisms for Institutionalizing Ethical Standards," (with L. Pant). *Journal of Business Ethics* 10 (1991), pp. 45-56.
- 86. "The Effect of Cue Categorization and Modeling Techniques on the Assessment of Cue Importance," (with T. Kida and L. Paquette). *Decision Sciences* (Spring 1990), pp. 357-372.
- 87. "The Impact of Analytical Review Results, Internal Control Reliability and Experience on Auditors' Use of Analytical Review," (with T. Kida). *Journal of Accounting Research* (Fall 1989), pp. 263-276.
- 88. "Accounting Educators' Perceptions of Ethics in the Curriculum," (with L. Pant). *Issues in Accounting Education* (Spring 1989), pp. 70-81.
- 89. "The Only Thing That Counts is that which is Counted: A Discussion of Behavioral and Ethical Issues in Cost Accounting that are Relevant for the OB Professor," (with L. Pant). *Journal of Management Education* (formerly *Organizational Behavior Teaching Review*) Volume 13, Number 3, (1988-1989), pp. 97-111. Finalist for Roethlisberger Award for Best Paper.

# Refereed Practitioner Publications

- 1. "Management's Discussion and Analysis: Completing the Picture," (with L. Gaynor, L. Holder-Webb and N. Montague). *Executive's Tax and Management Report*. (October 2008), pp. 7-9.
- 2. "Auditor's Views on Audit Committees and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright. *The CPA Journal* (October 2002), pp. 56-57.
- 3. "Mission Impossible?" (with D. Hanno). *Management Accounting* (January 1997), p.14.

- 4. "Ethics and Professionalism: The CPA in Industry," (with R. Turner). *The CPA Journal* (April 1990), pp. 42-49.
- 5. "Ethics in the Classroom," (with L. Pant). *Management Accounting* (August 1989), pp. 20-21.
- 6. "Ethics and Budgeting," Management Accounting (August 1988), pp. 29-31.
- 7. Roadblocks to Effective Decision Making," (with L. Paquette). *The Ohio CPA Journal* (Summer 1988), pp.21-24.

### Other Publications

- 1. "Measuring Impact on the Bottom Line: Applying Accounting Measures to Work/Life Initiatives," (with G. Trompeter), pp. 143-171. The Metrics Manual. 1998. The Center for Work and Family. Chestnut Hill, Ma.
- 2. "International Accounting," (with L. Pant and D. Sharp), pp.343-346. The Blackwell Encyclopedic Dictionary of Business Ethics. Edited by Patricia Werhane and R. Edward Freeman. 1997. Blackwell Publishers, Oxford, UK.
- 3. "Smart Teaching, Smart Learning," (with P. Kugel). *College Teaching*. (Summer 1994), p.82.
- 4. "International Ethics and the Public Accounting Profession," (with L. Pant and D. Sharp). *Public Interest* (December 1993), pp. 4, 8.
- 5. Course Outline and Syllabus for MBA Strategic Cost and Profitability Analysis, published in Accounting Trends 26 Innovative Accounting and Information Systems Course Outlines (ed.) Thomas J. Burns, pp. 35-39, McGraw Hill, 1992.
- 6. Course Outline and Syllabus for MBA-Introduction to Accounting, published in Accounting Trends 25: Innovative Accounting and Information Systems Course Outlines (ed.) Thomas J. Burns, pp. 2-5, McGraw Hill, 1991.
- 7. Book Review of Cases in Accounting Ethics and Professionalism in *Issues in Accounting Education* (Spring 1990), pp. 157-158.
- 8. "The Expectations Gap in Accounting Education," (with L. Pant) *Management Accounting Campus Report* (Fall 1989), pp. 4, 7.
- 9. "Relevance Lost and the Undergraduate Cost Accounting Class," *Management Accounting Campus Report* (Spring 1988), pp. 2, 5.
- 10. Course Outline and Syllabus for Spring, 1988 Managerial Cost Analysis, published in, Accounting Trends 22: Innovative Accounting and Information Systems Course Outlines (ed.) Thomas J. Burns, pp. 25-27, McGraw Hill, 1988.

## **Current Submissions**

- 1. "The Effect of Framing on Information Search and Information Evaluation in Auditors' Fair Value Judgments," (with N. Montague, L. Gaynor and J. Wayne). Under revision for fourth round resubmission at *Auditing: A Journal of Practice and Theory*.
- 2. "The Effects of Professional and Social Ties between the CEO and the Audit Committee on Investor Decision Making," (with L. Gaynor, G. Krishnamoorthy and A. Wright). Under third round review at *Accounting Organizations and Society*.

- 3. "The Effects of PCAOB Inspection Findings and Selection Method on Investor Judgments" (with G. Krishnamoorthy, M. Peytcheva and A. Wright). Under third round review at *Auditing: A Journal of Practice and Theory*.
- 4. "The Influence of a Self-Interest Threat to Auditor Independence and Emotion on Auditors' Inventory Judgments," (with J. Chung and G. Monroe). Under revision for second round resubmission at *International Journal of Auditing*.
- 5. "Corporate governance and the audit process revisited: A 25 year evolution," (with G. Krishnamoorthy, M. Peytcheva and A. Wright). Under initial review at *The Accounting Review*
- 6. "The Influence of Control and Wealth Effects on Cost Shifting," (with D. Fehrenbacher and A. Schulz). Under initial review at *Journal of Management Accounting Research*.

## Work in Progress

- 1. "The Effects of Professional and Social Ties on Reporting Behavior," (with L. Gaynor, A. Kelton and G. Krishnamoorthy).
- 2. "Retired Partners' Reflections on the Ascendancy of Commercialism over Professionalism in the Public Accounting Industry," (with K. Westermann and G. Trompeter).
- 3. "The Integration of CSR into the Accounting Curriculum."
- 4. The Influence of Mimetic Isomorphism on Auditing and Governance Research Innovation," (with L. Holder-Webb).

## Professional Conferences Presentations

"The Effects of PCAOB Inspection Findings and Selection Method on Investor Judgments" (with G. Krishnamoorthy, M. Peytcheva and A. Wright). International Symposium of Audit Research, 2019.

"The Effects of Control and Outcome Framing on Cost Reporting Manipulation," (with L. Holder-Webb and A. Schulz). American Accounting Association Annual Conference, 2019. Also presented at the Accounting, Behavior and Organizations Midyear Research Annual Conference, 2018.

"Publishing Non-Mainstream Research in Top Journals," Auditing Midyear Research Annual Conference, 2019.

"The Influence of a Self-Interest Threat to Auditor Independence and Emotion on Auditors' Inventory Judgments," (with J. Chung and G. Monroe). ANCAAR (Australian National Centre for Audit and Assurance Research) Audit Research Forum, 2018

"Audit Committee Member Social Identity and Corporate Governance Role" (with K. Obermire and K. Johnstone). American Accounting Association Annual Conference, 2017.

"Managing the Auditor-Client Relationship Through Audit Partner Transitions: The Experience of Audit Partners," (with M.K. Dodgson, B. Bennett and C. Agoglia). International Symposium of Audit Research, 2017. Auditing Midyear Research Annual Conference, 2017.

"An Examination of Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over financial reporting, " (with J. Joe, J. Thibodeau and G. Trompeter). Auditing Midyear Research Annual Conference, 2017.

"The Effect of Framing on Information Search and information Evaluation in Auditors' Fair Value Judgments," (with N. Montague, L. Gaynor and J. Wayne). Auditing Midyear Research Annual Conference, 2016.

"An Analysis of Glass Ceiling Perceptions of the Accounting Profession," (with D. Dalton, L. Holder-Webb and J. McMillan). American Accounting Association Annual Conference, 2015.

"The Effect of Professional Skepticism on Job Attitudes and turnover intentions within the Audit Profession," (with D. Dalton and N. Harp). Auditing Midyear Research Annual Conference, 2015.

"Corporate Governance Research and Practice: Implications for Behavioral Research", Panel Coordinator, Accounting, Behavior and Organizations Midyear Research Annual Conference, 2014.

"Professional Skepticism in Practice: An Examination of the Influence of Accountability on Professional Skepticism," (with K. Westerman and G. Trompeter). International Symposium of Audit Research, 2014.

"Changing Performance Targets During a Compensation Cycle: Compensation Committee Members' Judgments and Fairness," (with A. Wilkins and D. Hermanson). American Accounting Association Annual Conference, 2014. "Antecedents and Consequences of Perceived Gender Discrimination in Public Accounting and Corporate Organizations," (with D. Dalton, N. Harp and J. McMillan). American Accounting Association Annual Conference, 2014. "The Effects of Professional and Social Ties Between the CEO and Audit Committee on Investor Decision Making" (with L. Gaynor, G. Krishnamoorthy and A. Wright). Auditing Midyear Research Annual Conference, 2014.

"Enterprise Risk Management and its Effect on Financial Reporting Quality." (with G. Krishnamoorthy and A. Wright). International Symposium of Audit Research, 2013. Also presented at the American Accounting Association Annual Conference, 2013.

"How Does Knowledge of Professional and Social Ties Between the CEO and the Audit Committee Affect Investors' Judgments?" (with L. Gaynor, G. Krishnamoorthy and A. Wright). Auditing Midyear Research Annual Conference, 2013. Also presented at the International Symposium of Audit Research, 2012.

"Will Women Lead the Way? Differences in Information Preferences for Investment Decisions," (with L. Nath and L. Holder-Webb). American Accounting Association Annual Conference, 2012.

"The Impact of Regulatory Enforcement and Principles-Based Accounting on Auditors' Judgments to Curb Aggressive Reporting," (with G. Krishnamoorthy, M. Peytcheva and A. Wright). International Symposium of Audit Research, 2011. Also presented at the American Accounting Association Annual Conference, 2011. "Does Audit Committee Industry Specialization Affect the Likelihood of Financial Restatements?," (with U. Hoitah, G. Krishnamoorthy and A. Wright). American Accounting Association Annual Meeting, 2011.

"The Influence of Ethical Conflict and Emotion on Auditors' Inventory Judgments," (with J. Chung and G. Monroe). European Accounting Conference, 2011. Also presented at the American Accounting Association Annual Conference, 2011.

- "The Effect of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors' Judgments" (with H. Brown-Liburd and T. Zamora). European Accounting Conference, 2011. Also presented at the Accounting Behavior and Organizations Annual Conference, 2011.
- "Corporate Governance Research: An Update", Panel Coordinator, Auditing Midyear Research Annual Conference, 2011.
- "Perceptions of Retail Investors of the Decision-usefulness of Non-financial Information," (with L. Holder-Webb, D. Wood and L. Nath). American Accounting Association Annual Conference, 2010.
- "The Role of Managers' Behavior in Corporate Fraud," (with Y. Ding, C. Lesage and H. Stolowy). *Journal of Business Ethics* Special Issues Conference, 2010.
- "Audit Committee Industry Specialization and Accounting Restatements," (with U. Hoitah, G. Krishnamoorthy and A. Wright). American Accounting Association Annual Conference, 2010. Also presented at the Auditing Midyear Research Annual Conference, 2010.
- "Effects of Earnings Forecast and Heightened Professional Skepticism on the Outcomes of Client-Auditor Negotiation," (with H. Brown and G. Trompeter). Auditing Midyear Research Annual Conference, 2010.
- "The Effect of Considerations of Fairness and Justice on Audit Committee Members Willingness to Confront Management in a Financial Reporting Dispute," (with J. Bierstaker, D. Hermanson and T. DeZoort). Auditing Midyear Research Annual Conference, 2010.
- "The Impact Effect of Substance Versus Form of Audit Committee Independence and Management Incentives on Auditor Judgments," (with L. Gaynor, G. Krishnamoorthy and A. Wright). Auditing Midyear Research Annual Conference, 2010. Also presented at Accounting, Behavior and Organizations Annual Research Conference, 2009.
- "The Impact of the Sarbanes-Oxley Act on the Financial Reporting Process: Experiences of Directors," with C. Hayes, G. Krishnamoorthy, G. Monroe and A. Wright. American Accounting Association Annual Conference, 2009. Also presented at the International Symposium of Audit Research, 2009.
- "Auditor Resignation, Client Valuation and Firm Ownership Structure," (with S. Khalil and G. Trompeter). American Accounting Association Annual Conference, 2008. Also presented at the European Accounting Association Meetings, 2008. "The Role of Managers' Attitudes in Corporate Fraud: Extending Auditing Standards," (with Y. Ding, C. Lesage and H. Stolowy). American Accounting Association Annual Conference, 2008. Also presented at the European Accounting Association Meetings, 2008.
- "Corporate Governance and the Audit Process: Post-Sox Environment," (with G. Krishnamoorthy and A. Wright). American Accounting Association Annual Conference, 2008. Also presented at the Auditing Midyear Research Annual Conference, 2008 and the International Symposium of Audit Research, 2007. A Discussion of "Audit Committee Member Investigation of Significant Accounting Policy Decisions." Auditing Midyear Research Annual Conference, 2007. "The Effect of Affiliation on Auditor Independence," (with N. Martinov and R. Simnett). Auditing Midyear Research Annual Conference, 2006. Also presented at AFAANZ (Accounting and Finance Annual Meeting for Australia and New Zealand), 2006.

"The Effects of Mood States on Audit Judgments," (with J. Chung and G. Monroe). American Accounting Association Annual Conference, 2005. Also presented at Auditing Midyear Research Annual Conference, 2005.

A Discussion of "North Face Inc: An Auditing Ethics Case." Auditing Midyear Research Annual Conference, 2005.

"The Effects of Situational Ethics on the Agency Problem," (with L. Holder-Webb). American Accounting Association Annual Conference, 2004.

"Research on a Road Less Traveled: Field Research in Auditing and Corporate Governance." Auditing Midyear Research Conference, 2004.

A Discussion of "Factors Affecting External and Internal Whistle-blowing by Auditors." International Symposium on Audit Research, 2004.

"The Impact of Type of Corporate Board and Audit Committee on Risk Assessment, Program Planning and the Resolution of Accounting Issues," (with G.

Krishnamoorthy and A. Wright). American Accounting Association Annual Conference, 2003. Also presented at Auditing Midyear Research Conference, 2003 and the International Symposium on Audit Research, 2003.

"Is it the Kids or the Schedule? The Incremental Effect of Families and Flexible Scheduling on Perceived Career Success," (with E. Almer and L. Single). American Accounting Association Annual Meeting, 2003. Also presented at the Accounting, Behavior and Organizations Annual Research Conference, 2002.

"Audit Committee Effectiveness and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright).). Auditing Midyear Research Conference, 2002. "Behavioral Determinants of Intentions to Adopt a Flexible Work Arrangement: Implications for the Assurance Services Industry," (with E. Almer and L. Single). International Symposium on Audit Research, 2002. Also presented at Accounting, Behavior and Organizations Annual Research Conference, 2001.

"The Effect of Management Integrity and Non-Audit Services on Client Acceptance and Staffing Decisions," (with S. Asare and G. Trompeter). AAANZ Annual Research Conference, 2001. Also presented at The American Accounting Association Annual Meeting, 2001.

"An Exploration of the Effect of Moral Development and Perceived Equity in an Agency Context," (with L. Pant and D. Sharp). Accounting, Behavior and Organizations Annual Research Conference, 2000. Also presented at The Asia Pacific Interdisciplinary Conference, 2001.

"An Examination of Corporate Governance on the Audit Process," (with G. Krishnamoorthy and A. Wright). Auditing Midyear Research Conference, 2000. Also presented at the International Symposium on Audit Research, 1999 and the American Accounting Association National Meeting, 1999.

A Discussion of "Moral Reasoning, Socialization and Selection-Socialization among Public Accountants in the United States and Canada." Auditing Midyear Research Conference, 2000

A Discussion of "The Impact of Cognitive Information Feedback on Auditors' Moral Abilities." Auditing Midyear Research Conference, 1999.

"An Examination of Consequences of the Selection-Socialization Process: Differences in Ethical Decision-Making Between Canadian Business Students and Accounting Professionals," Critical Perspectives in Accounting Research Conference, 1999.

- "An International Perspective on Behavioral Research," Accounting, Behavior and Organizations Annual Research Conference, 1998.
- "An Examination of Factors Affecting Audit Practice Development," (with G. Trompeter). International Symposium on Audit Research, 1998. Also presented at the American Accounting Association National Meeting, 1998.
- "Evidence on the Effect of Financial and Non-financial Trends on Hypothesis Generation," (with G. Krishnamoorthy and A. Wright). Auditing Midyear Research Conference, 1998.
- "Auditors Consideration of Corporate Governance and Management Control Philosophy in Audit Planning and Client Acceptance Decisions," (with D. Hanno). International Symposium on Audit Research, 1997. Also presented at the American Accounting Association National Meeting, 1997.
- "Selection and Socialization Effects of Canadian Professional Accounting Training on Ethical Reasoning," (with L. Pant and D. Sharp). Accounting, Behavior and Organizations Annual Research Conference, 1997.
- "The Integration of Financial and Nonfinancial Information in Analytical Review," (with G. Krishnamoorthy and A. Wright). Auditing Midyear Research Conference, 1997. Also presented at the American Accounting Association National Meeting, 1997.
- "The Effect of Gender and Discipline Diversity on the Ethical Awareness of Potential Public Accounting Recruits," (with L. Pant and D. Sharp). Accounting, Behavior and Organizations Annual Research Conference, 1996. Also presented at the American Accounting Association National Meeting, 1996 and the American Accounting Association Northeast Meeting, 1996.
- "A Further Examination of Factors Affecting the Variance Investigation Decision," (with L. Paquette). Decision Sciences Institute National Meeting, 1996.
- "Audit Practice Development in an Environment with Multiple Accountabilities," (with G. Trompeter). Accounting, Behavior and Organizations Annual Research Conference, 1996.
- "An Evaluation of the Multidimensional Ethics Scale as a Measure of Ethical Sensitivity: Implications for Accounting Ethics Research," (with L. Pant and D. Sharp). Accounting, Behavior and Organizations Annual Research Conference, 1995. Also presented at the American Accounting Association National Meeting, 1995.
- "Developing and Writing Cases" American Accounting Association Northeast Meeting, 1995.
- "An International Comparison of Moral Constructs Underlying Auditors' Ethical Judgments," (with L. Pant and D. Sharp). Research on Accounting Ethics Annual Conference, 1994. Also presented at the American Accounting Association National Meeting, 1994.
- "International Accounting Ethics Research" Bentley College Conference on Business Ethics, 1994.
- "Learning to Learn in the Accounting Principles Course", (with P. Basu). American Accounting Association Mid- Atlantic Meeting, 1994.
- "Cross-Cultural Differences in the Ethical Perceptions of International Accountants," (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1993.

- "Methodological Issues in Cross-Cultural Ethics Research," (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1993. Also presented at the Accounting Behavior and Organizations Annual Research Conference, 1994.) "An Exploratory Study of Cross-Cultural Effects on Auditors' Ethical Behavior in an International Setting," (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1992.
- "An Analysis of Underlying Constructs Affecting the Choice of Accounting as a Major," (with D. Hanno). American Accounting Association National Meeting, 1992.
- "Educating Accounting Students: A Discussion of Ethical Issues in the Profession," Massachusetts Society of CPA Educator/Practitioner Symposium, 1992.
- "What Are the Implications of Research in Accounting Ethics for the Classroom and Audit Practice?" American Accounting Association Northeast Meeting, 1992.
- "Judgmental Issues Affecting the Setting of Noninvestigation Intervals," (with L. Paquette). American Accounting Association, Northeast Meeting, 1992.
- "Cultural and Socioeconomic Constraints on International Codes of Ethics: Lessons From Accounting," (with L. Pant and D. Sharp). International Conference on Advances in Management, 1992.
- "Cultural and Socioeconomic Constraints Affecting IFAC's Guideline on Ethics," (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1991.
- "Attitudinal and Environmental Factors Affecting Coverage of International Issues: What is Being Accomplished and Why?" (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1990.
- "Variance Analysis Practices: Are They Keeping Up with the Times?" (with L. Paquette). American Accounting Association Northeast Meeting, 1990.
- "Practitioners' Views Concerning Mechanisms for Institutionalizing Ethical Standards," (with L. Pant). American Accounting Association National Meeting, 1989.
- "Integration of Heuristics and Cognitive Biases in the Teaching of Accounting Based Decision Tasks." Northeast Decision Sciences Institute Meeting, 1988.
- "The Impact of Analytical Review Results, Internal Control Reliability and Experience on the Use of Analytical Review," Boston Accounting Research Colloquium, 1988.
- "How to Integrate OB into Other Disciplines," Organizational Behavior Teaching Conference National Meeting, 1987.

#### **External Grants and Awards**

- 2021 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section. For "Auditors' Experiences of Corporate Governance in the Post-Sarbanes Oxley Era," (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research*. (Fall 2010), pp. 751-786.
- 2019-2020 Glen McLaughlin Prize for Research in Accounting Ethics. For the paper, "Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over Financial Reporting,"
- 2017 Outstanding Auditing Educator Award. Presented by the Auditing Section of the American Accounting Association.

- 2016 Best paper in BRIA (Behavioral Research in Accounting). "Nonfinancial Information Preferences of Investment Professionals" (with L. Holder-Webb and T. Zamora). *Behavioral Research in Accounting*. (Fall 2015), pp. 127-153.
- 2014 KPMG Outstanding Published Manuscript Award. "Will Women Lead the Way? Differences in Demand for Corporate Social Responsibility Information for Investment Decisions." (with L. Holder-Webb and L. Nath). Winner of the 2014 best paper award for the American Accounting Association on Work/Family issues.
- 2012-2015 Center for Audit Quality Grant, Lead investigator, "A Field Study Examination on How Auditors Evaluate Internal Control over Financial Reporting: Implications for Practice and Research."
- 2012 PWC Inquiries Grant, "How Does Knowledge of Professional and Social Ties between the CEO and the Audit Committee Affect Investors' Judgments."
- 2012 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section. For "Corporate Governance and the Audit Process."
- 2011 Innovations in Auditing and Assurance Education Award for the American Accounting Association's Auditing Section.
- 2011 PWC Inquiries Grant, "The Effect of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors' Judgments".
- Co-Investigator, 2008-2010, "Creating Bias in Accounting Estimates". Canadian Accounting Association Research Grant.
- 2009 Inductee of the Northeast Region American Accounting Association's Hall of Fame.
- 2009 Innovations in Auditing and Assurance Education Award for the American Accounting Association's Auditing Section.
- 2006-2008 Principal Investigator,. "Corporate Reporting of Social, Industry Benchmark and Governance Information: What Investors Want." National Association of Securities Dealers (NASD) Foundation. Largest research grant awarded to date in Boston College's Accounting Department's history.
- 2008 Innovations in Auditing Education Award for the American Accounting Association's Auditing Section.
- 2007 KPMG Mentoring Award for the American Accounting Association's Gender Issues Section.
- 2005/2007 Public Company Accounting Oversight Board Research Project Team, "Communications with Audit Committees: Research Synthesis."
- 2005 KPMG Outstanding Published Manuscript Award. "Is it the Kids or the Schedule? The Incremental Effect of Families and Flexible Scheduling on Perceived Career Success," (with E. Almer and L. Single). Winner of the 2005 best paper award for the American Accounting Association on Work/Family issues.
- American Society of Women CPAs Research Grant, 1998-1999. "Flexible Scheduling in Public Accounting."
- Canadian Accounting Association Research Grant, 1997-1998. "Effect of Management Control Systems on Ethical Behavior."
- Beta Gamma Sigma, 1995. Chosen by students as faculty inductee.
- General Cinema Ethics Grants, 1993. 1995. To develop ethics cases for accounting courses.

- "Culture-Based Ethical Conflicts Confronting the Multinational Public Accounting Firm," (with L. Pant and D. Sharp). Winner of 1992 Best International Paper, Association of Chartered Accountants in the U.S.
- KPMG Peat Marwick Faculty Fellow, 1991-1994. Grant received for research productivity demonstrated as a KMPG Peat Marwick Research Fellow.
- KPMG Peat Marwick Research Fellow, 1989-1991. One of 10 junior faculty chosen across the country based on past research productivity and current research agenda.
- "Excellence in Audit Education," Coopers and Lybrand Foundation, 1990. Integrated case material on inherent risk and audit planning in the undergraduate auditing course.
- "An Investigation into Factors Affecting the Use of Analytical Review," Price Waterhouse Foundation, 1988.
- "Excellence in Audit Education," Coopers and Lybrand Foundation, 1988. Integrated audio-visual and case material in the undergraduate auditing course, and in the MBA introductory accounting course.

### **Professional Service**

University Service

Department Chair, 1994-2000.

Co-coordinator MSA program, 2008-2015.

Carroll School Teaching Committee, 2010-2021.

Chair, University Council on Teaching, 2014-2017.

University Council on Teaching, 2010-2021.

Ph.D. in Accounting Committee, 2000-2007.

Accounting Department Budget Committee, 2004-2007.

Mentoring Program for Junior Faculty Development, Accounting Department, 2001-2020.

University Faculty Review Committee, 2011-2015.

Co-Coordinator Accounting Research Workshop Series, 1993-2000, 2007-2009.

CSOM Faculty Advisor to LGBT Student Organization, 2007-2015

Dissertation Committee Member, 1996-1999, Pat Hansen, School of Social Work.

Global Executive MBA Program Committee, 2001-2002.

Council on Faculty Development, 1998-1999.

University Academic Planning Council Task Force on Faculty Development, 1996-1997.

Accounting Department's Representative to Ethics Initiative Group, 1988-1993.

Boston College Coordinator for the Boston Accounting Research Colloquium and the New England Behavioral Accounting Research Series, 1991-1993, 2007-2018.

Boston College Coordinator for the Boston Empirical Accounting Conference (BEACON) 2018-Present.

Accounting Department Curriculum Committee, 1991-2008.

Boston College Administrative Hearings Board, Member. 2010-2014.

Faculty Performance Assessment Panel. 1991.

Co-Coordinator Accounting Department Faculty Recruiting, 1988-1989, 1991-2000.

Coordinator of Management Accounting, 1987-1988, 1991-1993.

University Core Task Force Member, 1989-1990.

Faculty Advisor to Accounting Academy, 1988-1990.

MBA Admissions Committee, 1987-1988.

School Coordinator for Institute of Management Accountants, 1987-2007.

Editorial Board of Carroll Research Report, 1993-1999.

Undergraduate Dean Search Committee, 1993.

Promotion and Tenure Committee, 1993-1998.

Carroll School of Management's Representative to Board of Trustees Meeting, 1993, 1994.

Coordinator of Accounting Advisory Board Committee, 1994 - 2000.

Coordinator Carroll School of Management Teaching Excellence Seminars 1994-2000.

University Compensation Committee, 1995-1997.

Graduate Dean Search Committee, 1995-1996.

General Cinema Ethics Award Committee, 1996.

Faculty Advisor for University of Glasgow Exchange Program, 1994-2000.

#### External Service

Senior Editor:

Auditing: A Journal of Practice and Theory, 2014-2017.

Editor:

Auditing: A Journal of Practice and Theory, 2011-2014.

Guest editor, special issue on the PCAOB synthesis projects, *Auditing: A Journal of* 

Practice and Theory, 2012-2013.

Guest editor, special forum on CSR and assurance services, Auditing: A Journal of

Practice and Theory, 2012-2015.

Contemporary Accounting Research (CAR), 2017-Present.

Consulting Editor:

Auditing: A Journal of Practice and Theory, 2017-2021.

### **Associate Editor:**

Accounting Horizons, 2009-2012.

Issues in Accounting Education, 1998-2001, 2004-2007.

Ad-Hoc Associate Editor, Contemporary Accounting Research, 2007, 2010.

Ad-Hoc Associate Editor, Auditing: A Journal of Practice and Theory, 2005, 2008, 2009.

### **Editorial Board Member:**

Journal of Business Ethics, 2006-2016.

Contemporary Accounting Research, 2007-2017.

Auditing: A Journal of Practice and Theory, 1999-2002, 2005-2011.

Behavioral Research in Accounting, 1994-1999, 2002-2016.

Current Issues in Auditing, 2007-Present.

Accounting Horizons, 2001-2004.

Issues in Accounting Education, 1992-1995, 2014-2016.

Advances in Accounting, 1990-2000.

The Journal of Accounting Education, 1992-1998.

Research on Accounting Ethics, 1993-1997.

### Contributing Editor:

Integrity, 1996-1997.

Ad hoc Reviewer:

Journal of Accounting Research

The Accounting Review

Contemporary Accounting Research

Journal of Business Ethics

Accounting, Organizations and Society

*Auditing: A Journal of Practice and Theory* 

Journal of Accounting Literature

Journal of Accounting Education,

Behavioral Research in Accounting,

Research on Accounting Ethics

Critical Perspectives in Accounting

American Accounting Association National Meetings, 1992-Present

Auditing Mid-Year Research Conference, 1997 - Present.

Accounting, Behavior and Organizations Mid-Year Research Conference, 1994-Present.

Northeast Meetings 1992, 1994-2000, 2007.

### PhD Committees:

Ph.D Dissertation Chair, Nonna Martinov, 2004, University of New South Wales.

PhD Dissertation Committee Member, Pat Hansen, 1997-1999, School of Social Work, Boston College.

PhD Dissertation Committee Member, Anne Wilkins, 2010-2012, Kennesaw State University.

PhD Dissertation Committee Member, Tonya Smalls, 2012-2015, Kennesaw State University.

PhD Dissertation Committee Member, Scot Justice, 2013-2015, Kennesaw State University.

PhD Dissertation Committee Member, Kara Obermire, 2014-2016, University of Wisconsin at Madison.

PhD Dissertation Committee Member, Mary Kate Dodgson, 2015-2017. University of Massachusetts at Amherst.

PhD Dissertation Committee Member, Amanda Marcy, 2018-2021. University of Scranton

External Reviewer on PhD Thesis:

External Reviewer, 2020 PhD Thesis, Abdfatah Ahmed Haji, University of Adelaide.

External Reviewer, 2014 PhD Thesis, Erboron Ekasingh, University of New South Wales.

External Reviewer, 2013 PhD Thesis, Andrew Trotman, Bond University.

External Reviewer, 2013 PhD Thesis, Therese Viscelli, Kennesaw State University.

External Reviewer, 2011 PhD Thesis, Qiu Chen Queens University, Canada.

External Reviewer, 2011 PhD Thesis, Amanda White, University of New South Wales.

External Reviewer, 2008 PhD Thesis, Amna Saeed Khalifia, University of New South Wales.

External Reviewer, 2006 PhD Thesis, Paul Coram, , Australian National University.

External Reviewer, 2005 PhD Thesis, S. Khalil, Concordia University.

External Reviewer, 2003 PhD Thesis, Robyn Maroney, University of New South Wales.

# Conference Organizer:

Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2014.

Conference Organizer: Program Chair, Midyear 2002 Auditing Conference.

Conference Organizer: Program Chair, Accounting, Behavior and Organizations Annual Research Conference, 1998.

### Other external service:

External Reviewer for approximately 80 tenure and Full Professor cases at comparable universities in the United States and abroad. I typically write 6 outside letters a year.

External Reviewer for various proposals of the Canadian Social Science Research Group. External Reviewer for Australian Research Council, 2006.

Chair, Best paper in AJPT award, Auditing Section of the American Accounting Association, 2019-2020.

Chair, Notable Contributions to Auditing Literature, Auditing Section of the American Accounting Association, 2018-2019.

Chair, Research Committee, Auditing Section of the American Accounting Association, 2009-2011.

Vice-Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2013.

Past-Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2015.

Officer Treasurer, Auditing Section of the American Accounting Association, 2003-2005.

Executive Committee, Auditing Section of the American Accounting Association, 2003-2005.

American Accounting Association Doctoral Consortium Coordinating Committee, 2013-2014.

Research Committee, Auditing Section of the American Accounting Association, 2008-2009.

Research Initiative Committee, Auditing Section of the American Accounting Association, 2011-2013.

Research Advisory Committee, American Accounting Association, 2008-2011.

Program Planning Committee, Midyear 2000 Auditing Conference,

Program Planning Committee Vice-Chair, Midyear 2001 Auditing Conference,

Program Planning Committee Past Chair, Midyear 2003 Auditing Conference,

American Accounting Association New Faculty Consortium Planning Committee, 2002-2003.

Auditing Section Practice Advisory Council Research Initiative Task Force, 2006-2007.

Auditing Section Outstanding Dissertation Award Committee, 2006-2007.

Auditing Section Best Paper in AJPT Committee, Chair, 2014-2016.

Auditing Section, Outstanding Service to AJPT Committee, Chair, 2014-2017.

Auditing Section Innovation in Education Committee, 2016.

Research Committee of the Faculty Diversity and Initiatives Section, American Accounting Association, 2002-2003.

Boston Accounting Research Colloquium Planning Committee, 1991-1993, 2007-2018.

Organizer of BEACON (Boston Empirical Accounting Conference). 2018-Present. New England Behavioral Accounting Research Series Planning Committee, 1991-1993, 2007-2010.

Education Committee of the International Accounting Section, American Accounting Association, 1991-1993.

External Reviewer of St. Louis University Accounting Department, 1995.

American Accounting Association Notable Contributions to Accounting Literature Award Screening Committee, 1996-1998.

American Accounting Association Professionalism and Ethics Committee, 1997-2001. Accounting, Behavior and Organizations Publications Committee, 1997-2000.