

Jonathan H. Grenier

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EDUCATION

- PhD (Accountancy), University of Illinois, 2010
- Masters of Accountancy, University of Wisconsin-Madison, 2000
- Bachelors of Business Administration, University of Wisconsin-Madison, 1999

ACADEMIC EMPLOYMENT

Miami University, 2010 – present

- Endres Associate Professor Fellow, 2018-present
- Director, Professional Institute for Management Education (PRIME; 2017-present)
- Associate Professor, 2016-present
- PricewaterhouseCoopers Endowed Assistant Professor Chair in Accountancy, 2014-2016
- Assistant Professor, 2010-2016

University of Illinois, 2003 – 2010

- Visiting Assistant Professor, 2010
- Teaching Assistant, 2003 - 2005, 2008 - 2009
- Research Assistant, 2005 – 2008

University of Wisconsin-Madison, 2000

- Project Assistant, 2000

RESEARCH

Research Interests

My research agenda focuses on understanding and improving judgment within accounting contexts. Within this broad research agenda, my two primary areas of research inquiry are juror judgment and decision making in audit litigation, and accountants' involvement in sustainability / corporate social responsibility (CSR) initiatives. Other areas of research interest include auditor judgment and decision-making, accountants' involvement in cybersecurity risk management, and online labor markets.

Publications

Research-oriented Journals

1. Brink, W. D., T.V. Eaton, J.H. Grenier, and A. Reffett. 2019. Deterring unethical behavior in online labor markets. *Journal of Business Ethics* 156(1): 71-88.
2. Brink, W.D., J.H. Grenier, J.S. Pyzoha, and A. Reffett. 2019. The effects of clawbacks on auditors' risk assessments and propensity to propose restatements. *Journal of Business Ethics* 158(2): 313-332.
3. Brown, J.O., J.H. Grenier, J.S. Pyzoha, and A. Reffett. 2019. The effects of specialist type and estimate aggressiveness on juror judgments of auditor negligence. *Auditing: A Journal of Practice and Theory* 38(3): 47-69.

4. Frank, M.L., J.H. Grenier, and J.S. Pyzoha. 2019. How disclosing a prior cyberattack influences the efficacy of cybersecurity risk management reporting and independent assurance. Forthcoming – *Journal of Information Systems*.
5. Ballou, B. P-C. Chen, J.H. Grenier, and D.L. Heitger. 2018. Corporate social responsibility assurance and reporting quality: Evidence from restatements. *Journal of Accounting and Public Policy* 37: 167-188.
6. Grenier, J.H., A. Reffett, C. Simon, and R. Warne. 2018. Conducting research on juror judgment and decision making in cases of alleged auditor negligence: A toolkit for new scholars. *Behavioral Research in Accounting* 30(1): 99-110.
7. Farrell, A.M., J.H. Grenier, and J.L. Leiby. 2017. Scoundrels or stars? Theory and evidence on the quality of workers in online labor markets. *The Accounting Review* 92(1): 93-114.
8. Grenier, J.H. 2017. Encouraging professional skepticism in the industry specialization era. *Journal of Business Ethics* 142(2): 241-256.
 - 2011 AAA ABO Section Outstanding Dissertation Award
9. Brasel, K., M. Doxey, J.H. Grenier, and A. Reffett. 2016. Risk disclosure preceding negative outcomes: The effects of reporting critical audit matter paragraphs on judgments of auditor liability. *The Accounting Review* 91(5): 1345-1362.
10. Casey, R.J. and J.H. Grenier. 2015. Understanding and contributing to the enigma of corporate social responsibility (CSR) assurance in the United States. *Auditing: A Journal of Practice and Theory* 34(1): 97-130.
 - *Auditing: A Journal of Practice and Theory Best Paper Award (2018)*
11. Grenier, J.H., D.J. Lowe, A. Reffett, and R.C. Warne. 2015. The effects of independent expert recommendations on juror judgments of auditor negligence. *Auditing: A Journal of Practice and Theory* 34(4): 157-170.
12. Grenier, J.H., B. Pomeroy, and M. Stern. 2015. The effects of accounting standard precision, auditor task expertise, and judgment frameworks on audit firm litigation exposure. *Contemporary Accounting Research* 32(1): 336-357.
 - Best PhD Student Paper (2011 AAA Auditing Section Midyear Conference)
13. Ballou, B., R.J. Casey, J.H. Grenier, and D.L. Heitger. 2012. Exploring the strategic integration of sustainability initiatives: Opportunities for accounting research. *Accounting Horizons* 26 (2): 265-288.
14. Grenier, J.H., B. Pomeroy, and A. Reffett. 2012. Speak up or shut up? The moderating role of credibility on auditor remedial defense tactics. *Auditing: A Journal of Practice and Theory* 31(4): 65-83.

Practitioner-oriented and Pedagogical Journals

15. Chen, P-C., B. Ballou, J.H. Grenier, and D.L. Heitger. 2019. Sustainability assurance's link to reporting quality. *Journal of Accountancy* – October 10th.
<https://www.journalofaccountancy.com/news/2019/oct/sustainability-assurance-link-to-reporting-quality-201919354.html>
16. Brown, J.O., J.H. Grenier, J.S. Pyzoha, A. Reffett, and N. Zielinski. When does utilizing valuation specialists reduce auditors' litigation risk? Conditionally accepted at *Current Issues in Auditing*.
17. Farrell, A., J.H. Grenier, J. Leiby, E. Retcher, and M. Shackell. 2019. The upsides and downsides of online labor. *Financial Management Magazine* – September 23rd <https://www.fm-magazine.com/news/2019/sep/online-labour-gig-economy-201921420.html>
18. Brink, W.D., J.H. Grenier, J.S. Pyzoha, A. Reffett, and N. Zielinski. 2019. Practitioner Summary: The effects of clawbacks on auditors' risk assessments and propensity to propose restatements. With William Brink, Jonathan Pyzoha, Andrew Reffett, and Natalie Zielinski. Forthcoming - *Current Issues in Auditing*.

19. Eaton, T., J.H. Grenier, and D. Layman. 2019. Accounting and cybersecurity risk management. Forthcoming - *Current Issues in Auditing*.
20. Casey, R.J. and J.H. Grenier. 2018. Save money by having your sustainability report assured. *Journal of Accountancy* – April 11th
<https://www.journalofaccountancy.com/news/2018/apr/sustainability-report-assurance-services-201815361.html>
21. Brasel, K., M. Doxey, J.H. Grenier, and A. Reffett. 2016. Practitioner summary of: Risk disclosure preceding negative outcomes: The effects of reporting critical audit matter paragraphs on judgments of auditor liability. *Current Issues in Auditing* 10(2): P1-P10.
22. Brezina, M., R.J. Casey, J.H. Grenier, and A.B. Reffett. 2012. The SMU football recruiting scandal: A primer on compliance auditing and forensic investigations. *Journal of Accounting Education* 30(2): 233-247.
23. Grenier, J.H., B. Ballou, and S. Philip. 2012. Enhancing actual and perceived audit committee effectiveness through financial expert certification. *Current Issues in Auditing* 6(2): A15-25.
24. Grenier, J.H., B. Pomeroy, and A. Reffett. 2012. When do auditor defense tactics increase rather than decrease perceived auditor negligence? *Current Issues in Auditing* 6(2): P7-12.

Working Papers

1. Stakeholder perceptions of data and analytics based auditing techniques. With Brian Ballou and Andrew Reffett. Preparing 2nd round submission for *Accounting Horizons*.
2. Board liability for cyberattacks: The effects of a prior attack and implementing the AICPA's Cybersecurity Framework. With Michele Frank and Jonathan Pyzoha. Under review at *Behavioral Research in Accounting*.
3. Can management reduce legal liability for greenwashing to assurance providers? With Wioleta Olczak and Robin Roberts. Preparing submission for *Contemporary Accounting Research*.
4. Attorney strategy and experience in disputes against auditors: Insights from the legal field. With Brian Goodson and Eldar Maksymov. Preparing submission for *Accounting Organizations and Society*.
5. Increasing the relevance of corporate social responsibility reporting through reporting enhancements and stakeholder-centric assurance. With Brian Ballou, Jim Bierstaker, and Dan Heitger. Preparing submission for *Accounting Organizations and Society*.
6. How management's involvement of the auditor can enhance auditor independence. With Bradley Pomeroy and Stephen Rowe. Preparing submission for *Auditing: A Journal of Practice & Theory*.
7. Improving judgments of auditor negligence and the precautionary principle. With Mark Peecher and David Piercey. Preparing submission for *Contemporary Accounting Research*.

Research Grants

1. Miami University Committee on Faculty Research. 2017. Summer research appointment.
2. Miami University Department of Accountancy. 2016, 2018, 2019. Summer research grant.
3. KPMG LLP. 2014. The impact of applying data analytics techniques on audit firms' business risk. \$26,000 in external funding. With Brian Ballou and Andrew Reffett.

Academic Presentations

Research Conferences

- Accounting Horizons Conference on Data Analytics in Accounting (New York, NY, December 2019, scheduled)
- AAA Auditing Midyear Conference (Nashville, TN, January 2019)
- AAA Conference of the Public Interest Section (Winter Park, FL, April 2016)
- International Symposium on Auditing Research (Boston, MA, June 2015)

- University of Waterloo's Ethics Symposium (Toronto, ON, April 2015)
- AAA Auditing Midyear Conference (Miami, FL, January 2015)
- Lilly Spring International Conference (Bethesda, MD, May 2014)
- Alumni Teaching Scholars Symposium (Oxford, OH, March 2014)
- AAA Auditing Midyear Conference (Savannah, GA, January 2012)
- AAA ABO Section Meeting (Kansas City, MO; October 2011)
- European Auditing Research Network Symposium (Bergen, Norway; September 2011)
- AAA Auditing Midyear Conference (Albuquerque, NM, January 2011)
- 19th Symposium on Auditing Research (Champaign, IL, October 2010)
- AAA Auditing Midyear Conference (Austin, TX; January 2008)
- International Symposium on Auditing Research (Pasadena, CA, June 2007)

Invited Presentations of Research

- University of Central Florida, 2020 (scheduled)
- Queens University, 2019
- University of Kentucky, 2018
- Georgia State University, 2018
- University of Cincinnati, 2018
- University of North Texas, 2017
- KPMG LLP U.S. Headquarters, 2017
- Georgia Institute of Technology, 2015
- Miami University, 2010, 2011, 2014, 2018
- University of Nevada, Las Vegas, 2011
- Iowa State University, 2010
- Texas Tech University, 2010
- University of Notre Dame, 2010
- University of South Carolina, 2010
- University of Massachusetts, 2010
- University of Waterloo, 2010
- University of Illinois, 2006, 2009

TEACHING EXPERIENCE

Miami University

Accountancy 453/553: Financial Statement Auditing

- Average Instructor Rating: 3.6 / 4.0

Accountancy 490/650: Fraud Examination

- Average Instructor Rating: 3.7 / 4.0

University of Illinois

Accountancy 405: Assurance and Attestation

- Average Instructor Rating: 4.2 / 5.0

External Grants for Curriculum Development

KPMG Curriculum Development Initiative

- Professional Judgment in Accounting Service Lines. With Andrew Reffett.
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PROFESSIONAL AFFILIATIONS AND SERVICE

Professional Affiliations

Certified Public Accountant, State of Georgia (inactive)
Member, *American Accounting Association* (Auditing, Public Interest, and ABO Sections)
Member, *Society for Judgment and Decision Making*
Member, *International Association for Accounting Education and Research*

Academic Service

Editorial Board

Auditing: A Journal of Practice and Theory (2014-present)

Ad hoc reviewer

Accounting, Organizations, and Society
Accounting Horizons
The Accounting Review
Advances in Accounting
American Journal of Business
Auditing: A Journal of Practice and Theory
Behavioral Research in Accounting
Contemporary Accounting Research
Current Issues in Auditing
European Accounting Review
International Journal of Auditing
Journal of Accounting Literature
Journal of Accounting and Public Policy
Journal of Business Ethics
Journal of Excellence in College Teaching
Journal of Information Systems
CAAA Annual Conference (2012)
Centre for Accounting Ethics Grant Proposals (2016)
AAA Auditing Section Midyear Conference (2007 - 2018)
Lehigh Inaugural Conference on Financial Reporting, Auditing, and Governance (2010)
AAA Annual Meetings (2007 – 2009, 2011-2014, 2016, 2018)
AAA Ohio Regional Meeting (2011 – 2012, 2014)
AAA ABO Research Conference (2008, 2011)
AAA Midwest Regional Meeting (2007)
University of Illinois Symposium on Auditing Research (2006)

Discussant

2018 Auditing Midyear Conference (Portland, OR)
2016 American Accounting Association Annual Meeting (New York, NY)
2013 American Accounting Association Annual Meeting (Anaheim, CA)
2013 Auditing Midyear Conference (New Orleans, LA)
2012 Auditing Midyear Conference (Savannah, GA)
2011 American Accounting Association Annual Meeting (Denver, CO)
2010 Auditing Midyear Conference (San Diego, CA)
2009 Auditing Midyear Conference (St. Petersburg, FL)
2008 Auditing Midyear Conference (Austin, TX)

Moderator

- 2016 American Accounting Association Annual Meeting (New York, NY)
- 2011 American Accounting Association Annual Meeting (Denver, CO)
- 2007 AAA Annual Meeting (Chicago, IL)
- 2007 Auditing Midyear Conference (Charleston, SC)

Panelist

- 2016 AAA Conference of the Public Interest Section Doctoral/Early Scholar Consortium
 - Presentation on CSR research and panelist on career advice
- 2013 American Accounting Association Annual Meeting (Anaheim, CA)
 - Integrating sustainability into accounting curriculum

Participant

- 2011 PCAOB Academic Research Conference (Washington, DC)

American Accounting Association

- ABO Section Nominations Committee (2019-present)
- The Accounting Review* Steering Committee (2018-19)
- ABO Section Awards Committee (2012)
- Auditing Section Communications Committee (2013-present)

University/Department Service

Miami University

- Director, Douglas Millett Forensic Accounting Case Competition (2018 – present)
- Faculty Senate (2018-present)
- Masters in Management Task Force, Member (2018-present)
- Professional Institute for Management Education (PRIME), Director (2017-present)
- PRIME Curriculum Revision Task Force, Chair (2017-present)
- Miami University Harassment/Discrimination Review Panel, Member (2016-present)
- FSB Business Honors and Scholars Committee, Member (2015-present)
- FSB Scholarship Committee, Member (2014-2015)
- FSB Careers Committee, Member (2012-2014; 2016-present)
- FSB Academic Appeals Committee, Member (2013-2016)
- Personnel Committee, Member (2016-present)
- Faculty Development Committee, Member (2014-2016)
- Finance and External Relations Committee, Chair (2013-2016)
- Finance and External Relations Committee, Member (2012-2013)
- Mission and Strategic Planning, Member (2013-2014)
- Faculty Workload Committee, Member (2011-13)
- Faculty Workload Committee, Chair (2016-present)
- Scholarship Committee, Member (2010-11)

HONORS AND AWARDS

American Accounting Association

- *2011 AAA ABO Section Outstanding Dissertation Award*
- *2018 Auditing: A Journal of Practice and Theory Best Paper Award*

Miami University

- *Nominee, Richard K. Smucker Teaching Excellence Award: Outstanding Professor, 2017*
- *James Robeson Junior Faculty Research Excellence Award, 2015*

- *Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor, 2014*
- *CELTUA/CTE Commendation for Influence on Students, 2012 - 2018*
- *Nominee, Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor, 2012, 2015*

University of Illinois

- *List of Teachers Ranked as Excellent by their Students, (Spring 2009, Fall 2009, Spring 2010)*
- *University Graduate Fellowship, 2004-2009*
- *Marvin and Nancy Dennis Doctoral Fellowship, 2008-2009*
- *Richard and Marie Irwin Fellowship (Full Academic Year Support), 2006-2007*
- *Victor L. Bernard Memorial Award, 2006-2007*
- *Lillian and Morrie Moss Fellowship, 2005-2006*
- *National Winner – PricewaterhouseCoopers xFAC Doctoral Case Competition, 2007*

University of Wisconsin-Madison

- *Graduated “With Distinction”*
- *Beta Gamma Sigma National Honor Society*
- *Phi Kappa Phi National Honor Society*
- *Dean’s List*

PROFESSIONAL EMPLOYMENT

KPMG, LLP, Atlanta, GA

Senior Associate (Assurance): September 2002 - August 2003

Associate (Assurance): May 2002 – August 2002

Andersen, LLP, Atlanta, GA

Associate (Assurance): September 2000 – April 2002