

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
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ACADEMIC EMPLOYMENT

Miami University, 2010 – present

- C. Rollin Niswonger Professor of Accountancy, 2022-present
- Professor of Accountancy, 2020-present
- Director, Professional Institute for Management Education (PRIME; 2017-present)
- Endres Associate Professor Fellow, 2018-2020
- Associate Professor of Accountancy, 2016-2020
- PricewaterhouseCoopers Endowed Assistant Professor Chair in Accountancy, 2014-2016
- Assistant Professor of Accountancy, 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
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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. Goodson, B.M., J.H. Grenier, and E. Maksymov. 2022. When law students think like audit litigation attorneys: Implications for experimental research. *Forthcoming – Accounting, Organizations and Society*.
2. Ballou, B., J.H. Grenier, and A. Reffett. 2021. Stakeholder perceptions of data and analytics based auditing techniques. *Accounting Horizons* 35(3): 47-68.

3. Frank, M.L. J.H. Grenier, and J.S. Pyzoha. 2021. Board liability for cyberattacks: The effects of a prior attack and implementing the AICPA's Cybersecurity Framework. *Journal of Accounting and Public Policy* 40(5): 1-16.
4. Herda, D.N., J.H. Grenier, B.E. Brewster, and M.E. Marshall. 2021. Big 4 firms as legal service providers: Implications for audit practice and future research directions. *Accounting Horizons* 35(3): 93-112.
5. 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.
6. 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.
7. 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.
8. 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. *Journal of Information Systems* 33(3): 183-200.
9. 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.
10. 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.
11. 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.
 - 2022 Notable Contribution to the Management Accounting Literature Award
12. 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
13. 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.
14. 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)*
15. 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.
16. 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)
17. 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.
18. 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

19. Frank, M.L., Grenier, J.H., Pyzoha, J.S., and N.B. Zielinski. 2022. Implications of enhanced cybersecurity risk management reporting and independent assurance. *Forthcoming – Current Issues in Auditing*.
20. Ballou, B., Grenier, J.H., Mitchell, L., Ngwa, T., and A. Reffett. 2022. How do non-professional investors, jurors, and AICPA peer reviewers evaluate data and analytics-based substantive auditing procedures? *Current Issues in Auditing* 16(2): P1-P8.
21. DeMeyst, K. and J. Grenier. 2021. Assigning roles to increase the effectiveness of group work. <https://www.scholarlyteacher.com/post/assigning-roles-to-increase-the-effectiveness-of-group-work>. March 25th.
22. Grenier, J.H., B. Pomeroy, M.T. Stern, and N.B. Zielinski. 2020. Practitioner Summary: The effects of accounting standard precision, auditor task expertise, and judgment frameworks on audit firm litigation exposure. *Current Issues in Auditing* 14(2): P19-30.
23. Brown, J.O., J.H. Grenier, J.S. Pyzoha, A. Reffett, and N. Zielinski. 2020. When does utilizing valuation specialists reduce auditors' litigation risk? *Current Issues in Auditing* 14(1): P1-P9.
24. 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. *Current Issues in Auditing* 13(2): P12-P20.
25. 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>
26. Eaton, T., J.H. Grenier, and D. Layman. 2019. Accounting and cybersecurity risk management. *Current Issues in Auditing* 13(2): C1-C9.
27. 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>
28. 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>
29. 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.
30. 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.
31. 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.
32. 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. When does reliance on technology elevate auditor liability? With Ann Backof and Jason Rasso. Preparing second round submission for *Contemporary Accounting Research*.
2. Favorable PCAOB inspections and auditor liability. With Jesse Robertson, Chad Simon, and Jeremy Vinson. Preparing second round submission for *Auditing: A Journal of Practice and Theory*
3. The ticking time bomb: Population testing and jurors' assessments of auditor negligence. With Blake Holman, Jordan Lowe, and Jennifer Ulla. Preparing submission for *Contemporary Accounting Research*.

4. Can management reduce legal liability for greenwashing with independent assurance? With Wioleta Olczak and Robin Roberts. Preparing submission for *Journal of Accounting Research*.
5. The Impact of Stakeholder Engagement Reporting Methods on Non-Investor Stakeholder Decisions. With Karen DeMeyst, Brian Ballou, and Dan Heitger. Preparing submission for *Behavioral Research in Accounting*.
6. Increasing the relevance of corporate social responsibility reporting through reporting enhancements and stakeholder-centric assurance. With Brian Ballou, Jim Bierstaker, Karen DeMeyst, and Dan Heitger. Preparing submission for *Accounting Organizations and Society*.
7. 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*.
8. Improving judgments of auditor negligence and the precautionary principle. With Mark Peecher and David Piercey. Preparing submission for *Contemporary Accounting Research*.

Research Grants

1. EY Cybersecurity Initiative Summer Research Grant. 2022. \$5,000 in external funding.
2. Miami University Committee on Faculty Research. 2017. Summer research appointment.
3. Miami University Department of Accountancy. 2016, 2018, 2019, 2021. 2022. Summer research grant.
4. 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 Conference Presentations

- AAA Auditing Midyear Conference (Las Vegas, NV, January 2022)
- Accounting Horizons Conference on Data Analytics in Accounting (New York, NY, December 2019)
- 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 Denver (March 2023, scheduled)
- University of Wisconsin-Madison, 2022
- University of South Carolina (Doctoral Seminar), 2022
- University of Illinois (Doctoral Seminar), 2021
- University of Central Florida, 2020
- 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 333: Managerial Accounting

- Average Instructor Rating: 3.5 / 4.0

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.

PROFESSIONAL AFFILIATIONS AND SERVICE

Professional Affiliations

Certified Public Accountant, State of Georgia (inactive)

Member, *American Accounting Association* (Auditing, Public Interest, and ABO Sections)

Academic Service

Editorial Board

The Accounting Review (2020 - present)

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

Behavioral Research in Accounting (2020 - 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

2020 ABO Meeting (Virtual)
2020 Auditing Midyear Conference (Houston, TX)
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 (2019-2021)
The Accounting Review Steering Committee (2018-19)

ABO Section Awards Committee (2012)
Auditing Section Communications Committee (2013-2015)

Dissertation Committee Service
Junnan Cui, University of North Texas (2021)

University/Department Service

Miami University

Member, Farmer School of Business Teaching Effectiveness Committee (2022 – Present)
Chair, Department of Accountancy Faculty Excellence Committee (2022-present)
Member, Department of Accountancy Faculty Excellence Committee (2021-present)
Member, Department of Accountancy External Engagement Committee (2021-2022)
Member, Farmer School of Business Research Committee (2021 – Present)
Chair, Department of Accountancy Personnel Committee (2020-present)
Chair, Farmer School of Business Faculty Composition Task Force (2020-present)
Director, Douglas Millett Forensic Accounting Case Competition (2018 – present)
Member, Department of Accountancy Governance Committee (2020-2021)
Faculty Senate (2018-2020)
Masters in Management Task Force, Member (2018-2020)
Professional Institute for Management Education (PRIME), Director (2017-present)
PRIME Curriculum Revision Task Force, Chair (2017-2020)
Miami University Harassment/Discrimination Review Panel, Member (2016-2019)
FSB Business Honors and Scholars Committee, Member (2015-2020)
FSB Scholarship Committee, Member (2014-2015)
FSB Careers Committee, Member (2012-2014; 2016-2020)
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 (2016-2019)
Scholarship Committee, Member (2010-11)

HONORS AND AWARDS

American Accounting Association

- *2022 Notable Contribution to the Management Accounting Literature Award*
- *2018 Auditing: A Journal of Practice and Theory Best Paper Award*
- *2011 AAA ABO Section Outstanding Dissertation Award*

Miami University

- *Farmer School of Business Senior Faculty Research Award, 2020*
- *Nominee, Richard K. Smucker Teaching Excellence Award: Outstanding Professor, 2017-2020*
- *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 - 2020*
- *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