

**Jonathan S. Pyzoha, CPA, Ph.D.**

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**EDUCATION:**

**Virginia Polytechnic Institute and State University**, Blacksburg, VA  
Ph.D. in Business (Major in Accounting) 2013

**Miami University**, Oxford, OH  
Masters of Accountancy 2005  
B.S. in Accountancy, *Cum Laude*, and Minor in Computer Science 2004

**ACADEMIC APPOINTMENTS:**

**Miami University**, Oxford, OH  
Associate Professor July 2021– Present  
PricewaterhouseCoopers Endowed Assistant Professor in Accountancy July 2018 – July 2021  
Assistant Professor May 2015 – July 2021

**Case Western Reserve University**, Cleveland, OH  
Assistant Professor July 2013 – May 2015

**PROFESSIONAL EXPERIENCE AND CERTIFICATION:**

**KPMG LLP**, Chicago, IL and Columbus, OH  
Senior Audit Associate July 2007 – July 2009  
Audit Associate August 2005 – July 2007  
Audit Intern Summer 2004

**Certified Public Accountant**, State of Ohio 2006 – Present

**RESEARCH INTERESTS:**

My research investigates judgment and decision-making in accounting and auditing contexts related to executive compensation clawbacks, corporate governance, audit committees, auditor-client negotiations, cybersecurity, and fair value measurements.

**TEACHING INTERESTS:**

Financial statement auditing, advanced auditing, accounting and business ethics, intermediate financial accounting

## **PUBLICATIONS:**

### *Research-oriented journals*

Pyzoha, J. S., and T. Fogarty. 2022. Evaluating the Impact of the Accounting Doctoral Scholars Program on Academic Accounting in the U.S. *Issues in Accounting Education* 37 (1): 41-57.

Frank, M., 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): 106860.

Pyzoha, J. S., M. H. Taylor, and Y. Wu. 2020. Can Auditors Pursue Firm-Level Goals Nonconsciously on Audits of Complex Estimates? An Examination of the Joint Effects of Tone at the Top and Management's Specialist. *The Accounting Review* 95 (6): 367-394.

- Research Sponsored by the Center for Audit Quality and AAA Auditing Section.

Bhattacharjee, S., K. Moreno, and J. S. Pyzoha. 2020. The Influence of Perspective Taking Encouraged by the Audit Committee on Auditor and Client Judgments during Accounting Disputes. *Auditing: A Journal of Practice and Theory* 39 (3): 29-53.

Ballou, B., D. Heitger, L. Heitger, J. S. Pyzoha, and A. Reffett. 2020. The Effect of Experience and Client-Preferred Outcomes on Accountants' Loss Valuation Judgments. *Journal of Forensic Accounting Research* 5 (1): 21-35.

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.

Frank, M., J. H. Grenier, and J. S. Pyzoha. 2019. How Prior Cyberattacks Influence the Efficacy of Cybersecurity Risk Management Reporting and Independent Assurance. *Journal of Information Systems* 33 (3): 183-200.

Brink, W. D., J. H. Grenier, J. S. Pyzoha, and A. Reffett. 2019. The Effects of Clawbacks on Auditors' Propensity to Propose Restatements and Risk Assessments. *Journal of Business Ethics* 158 (2): 313-332.

Brink, W. D., L. S. Lee, and J. S. Pyzoha. 2019. Values of Participants in Behavioral Accounting Research: A Comparison of the M-Turk Population to a Nationally Representative Sample. *Behavioral Research in Accounting* 31 (1): 97-117.

Pyzoha, J. S. 2015. Why do Restatements Decrease in a Clawback Environment? An Investigation into Financial Reporting Executives' Decision-Making during the Restatement Process. *The Accounting Review* 90 (6): 2515-2536.

- Popular press: Wall Street Journal, CFO.com, MarketWatch, Accounting Today, Goingconcern.com, and AccountingWEB.com.

### *Practitioner-oriented journals*

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): 1-9.

Brink, W. D., J. H. Grenier, J. S. Pyzoha, A. Reffett, and N. Zielinski. 2019. Practitioner Summary: The Effects of Clawbacks on Auditors' Propensity to Propose Restatements and Risk Assessments. *Current Issues in Auditing* 13 (2): 12-20.

Pyzoha, J. S., and J. G. Jenkins. 2019. Practitioner Summary: The Influence of Auditor Quality and Executive Compensation Structure on Financial Reporting Executives' Restatement Decisions in a Clawback Environment. *Current Issues in Auditing* 13 (1): 28-36.

### **WORKING PAPERS:**

“Audit Committee Governance Practices at Investment Companies: Are They Substantive or Ceremonial?” with J.G. Jenkins and M. Taylor.

- Under 1<sup>st</sup> round review at *Auditing: A Journal of Practice and Theory*.

“An Analysis of the Role of Multiple Institutional Logics in the Governance Practices of Audit Committees and Management at U.S. Registered Investment Companies” with J.G. Jenkins, M. Taylor, and Y. Gendron.

- Preparing for submission to *The Accounting Review*.

### **WORKS IN PROGRESS:**

“Getting Audit Researchers’ Feet Wet with Alternative Participant Pools” with M. Frank, G. Jenkins, and A. Reffett.

“Promoting Audit Quality Through Audit Firm’s Internal Inspections: Mitigating the Effects of Conflicting Messaging in Firm-level versus Engagement-level Tone at the Top,” with C. Earley and Y. Wu.

“How does the type of assurance provider and disclosure of an assurance provider’s subject matter experts influence investors’ confidence and trust in ESG information in EER reports?” with B. Ballou, O. Brown, and G. Jenkins.

“Can Documentation Policy Strengthen Auditors’ Positions During Discussions with Clients Over Audit Differences, Without Increasing Liability?” with J. Grenier and C. Mullis.

“Effects of Covid-19 on Public Accounting Firms” with Michel Frank and Faiz Surani (Miami University MAcc student).

“Revisiting Audit Committee Oversight at Public Companies,” with J.G. Jenkins and M. Taylor.

“How do the PCAOB’s Inspection Process and the Expected Availability of Outcome Knowledge Affect Auditor Judgments?” with M. Frank and Y. Wu.

### **PRESENTATIONS:**

- “The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence” with O. Brown, J. Grenier, and A. Reffett.
  - University of Cincinnati, May 2018 (presented by co-author)
  - University of North Texas, April 2017 (presented by co-author)
  - Auburn University, October 2016 (presented by co-author)
  - AAA Annual Meeting, August 2016 (presented by co-author)

- AAA Auditing Midyear Meeting, Round Table Paper, January 2016
- Georgia Tech, November 2015 (presented by co-author)
- “The Effects of Clawbacks on Auditors’ Propensity to Propose Restatements and Risk Assessments” with B. Brink, J. Grenier, and A. Reffett.
  - Centre for Accounting Ethics at University of Waterloo, 3rd Biennial Symposium, April 2017
- “The Accounting Doctoral Scholars Program: Assessing the Impact of a 20 Million Dollar Intervention into Academic Labor Markets” with T. Fogarty.
  - AAA Annual Meeting, August 2016 (presented by co-author)
- “Perceptions and Reality: Investigating Dual Tasking with Millennial and Generation X Accountants” with E. Negangard, M. Ozlanski, and P. Doolittle.
  - AAA Annual Meeting, August 2016 (presented by co-author)
- “Can Auditors Pursue Firm-Level Goals Nonconsciously on Audits of Complex Estimates? An Examination of the Joint Effects of Tone-at-the-Top Messaging and Management’s Specialist” with M. Taylor and Y. Wu.
  - International Symposium on Audit Research (ISAR), June 2016 (presented by co-author)
  - AAA Accounting, Behavior, and Organizations (ABO) Conference, October 2015 (presented by co-author)
  - Miami University, July 2015
  - Audit & Assurance Conference, April 2015 (presented by co-author)
- “Insights from an Analysis of Audit Committee Governance Practices at U.S. Registered Investment Company Boards” with J.G. Jenkins and M. Taylor.
  - Miami University, June 2016
- “The Influence of Perspective Taking Encouraged by the Audit Committee on Auditor and Client Judgments during Accounting Disputes” with S. Bhattacharjee and K. Moreno.
  - AAA Accounting, Behavior, and Organizations (ABO) Conference, October 2014
- “Why do Restatements Decrease in a Clawback Environment? An Investigation into Financial Reporting Executives’ Decision-Making during the Restatement Process”
  - Miami University, October 2014
  - AAA Annual Meeting, August 2014
  - AAA Auditing Midyear Meeting, Round Table Paper, January 2014
  - University of South Carolina, November 2012
  - Northeastern University, November 2012
  - Case Western Reserve University, October 2012
  - University of Dayton, October 2012

### **TEACHING EXPERIENCE:**

**Miami University, Oxford, OH**

*August 2015 – Present*

- ACC 453/553: Financial Statement Auditing
  - Average instructor rating for 453: 3.8 / 4.0
  - Average instructor rating for 553: 3.8 / 4.0

- ACC 480/580: Accounting and Business Ethics
  - Average instructor rating: 3.8 / 4.0
- ACC 611: Accounting for Managers
  - Average instructor rating: 4.0 / 4.0
- ACC 490C: Advanced Auditing
  - Average instructor rating: 3.8 / 4.0
- ACC 321: Intermediate Financial Accounting
  - Average instructor rating: 3.9 / 4.0
- ACC 377/477/677: Multiple ACC Independent Studies

**Case Western Reserve University, Cleveland, OH**

*August 2013 – May 2015*

- ACCT 314: Attestation and Assurance Services
  - Average instructor rating: 4.7 / 5.0 (3 sections)
- ACCT 101: Introduction to Financial Accounting
  - Average instructor rating: 4.5 / 5.0 (3 sections)

**Virginia Tech, Blacksburg, VA**

*August 2009 – May 2013*

- ACIS 3414: Auditing, Governance, & Ethics
  - Average instructor rating: 4.7 / 5.0 (2 sections)
- ACIS 3116: Intermediate Accounting II
  - Average instructor rating: 4.8 / 5.0 (2 sections)
- ACIS 2115: Principles of Financial Accounting
  - Average instructor rating: 4.8 / 5.0 (4 sections)
- ACIS 2116: Principles of Managerial Accounting
  - Average instructor rating: 4.7 / 5.0 (5 sections)
- ACIS 1504: Introduction to Business Information Systems
  - Average instructor rating: 4.6 / 5.0 (1 section)

**PROFESSIONAL AFFILIATIONS:**

- American Institute of Certified Public Accountants (AICPA)
- American Accounting Association (AAA)
- Ohio Society of Certified Public Accountants (OSCPA)

**ACADEMIC HONORS AND AWARDS:**

- Miami University Associated Student Government Top 100 Professor 2022
- Nominee, Miami University Associated Student Government Outstanding Professor Award 2022
- Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor 2021
- Miami University Student Recognition of Teaching Excellence Award 2020

- Nominee, Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor 2018, 2019
- CAQ and AAA Auditing Section Access to Audit Personnel Research Grant 2014
- Accounting Doctoral Scholarship (ADS) from the AICPA Foundation 2009 – 2013
- CAQ Funding Award for the AAA Annual Meeting 2012
- John E. Peterson & Mary Jane C. Peterson Ph.D. Fellowship 2010 – 2012
- Johnny R. Johnson Memorial Scholarship 2012

### **CONFERENCE PARTICIPATION:**

- Review of Accounting Studies Conference 2021
- PCAOB Conference on Auditing and Capital Markets 2021
- AAA Auditing Section Midyear Meeting 2012, 2014 – 2016, 2020
- AAA Annual Meeting 2012 – 2015, 2018
- Centre for Accounting Ethics at University of Waterloo, 3rd Biennial Symposium 2017
- AAA Accounting, Behavior, and Organizations Conference 2011, 2014, 2017
- PCAOB/AAA Annual Meeting 2015
- Deloitte Trueblood Seminar for Professors 2014
- AAA New Faculty Consortium 2014
- AAA Auditing Section Midyear Meeting Doctoral Consortium 2012
- Center for Audit Quality (CAQ) Symposium at the AAA Annual Meeting 2012
- AAA Accounting, Behavior, and Organizations Conference Doctoral Consortium 2011
- Virginia Accounting Research Conference 2011
- University of Illinois Symposium on Auditing Research 2008

### **SERVICE:**

- Ad hoc reviewer:
  - *Accounting, Organizations and Society*
  - *Journal of Accounting and Public Policy*
  - *Accounting Horizons*
  - *Journal of Information Systems*
  - *Current Issues in Auditing*
  - *Advances in Accounting*
  - *The Accounting Educators' Journal*
  - *American Journal of Business*
  - AAA Annual Meeting 2014 – 2016, 2019
  - AAA Auditing Section Midyear Meeting 2014 – 2022
  - AAA Accounting, Behavior, and Organizations Conference 2014 – 2015, 2017
  - AAA Ohio Region Meeting 2015, 2019, 2021
- Discussant and Moderator:
  - Moderator, AAA Annual Meeting 2015
  - Discussant, AAA Accounting, Behavior, and Organizations Conference 2014
  - Moderator, AAA Accounting, Behavior, and Organizations Conference 2014
- Selection Committee, Andrews Best Paper, AAA Ohio Region Meeting 2015 – 2016, 2018 – 2019
- American Accounting Association (AAA)
  - AAA Auditing Section Standards Committee, member 2021 – Present

- AAA Education Committee, member *2020 – Present*
  
- Miami University:
  - Farmer School of Business, Quantitative Literacy Committee, Chair *2022 – Present*
  - Farmer School of Business, University Senate, FSB Representative *2021 – Present*
  - Farmer School of Business, Business Honors and Scholars Committee, member *2020 – Present*
  - Accountancy Department, Education Experience Committee, member *2022 – Present*
  - Deloitte Audit Innovation Case Competition, faculty advisor *2017 – Present*
  - Accountancy Department, Teaching Evaluation Committee, chair *2020 – 2021*
  - Accountancy Department, Faculty Development, member *2015 – 2017, 2018 – 2021*
  - Accountancy Department, Supplemental Income Task Force, member *2019 – 2021*
  - Farmer School of Business, International Studies Committee, member *2018 – 2020*
  - Accountancy Department, Governance, member *2017 – 2020*
  - Accountancy Department, Finance and External Relations, member *2017 – 2018*
  - Accountancy Department, Departmental Secretary *2015 – 2016*
  
- Case Western Reserve University:
  - Faculty practicum advisor for two students during their auditing internships *2013 – 2015*
  - University Faculty Seed Grant Review Committee, member *2013 – 2015*
  - Accountancy Undergraduate Admissions Outreach Committee, member *2013 – 2015*