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Oxford, OH 45056

Education

University of Illinois, Champaign, IL

Ph.D. in Accounting, December, 2007-August, 2002.

Purdue University, West Lafayette, IN

B.S. in Accounting with distinction, December, 1999 –August, 1996

Research Interests

Include judgment and decision making research in accounting, focusing on auditing settings. I am particularly interested in examining how the current audit litigation environment affects the audit process and how specific changes to current audit liability laws might affect the litigation environment and thus the audit process.

Published / Forthcoming Articles

- “Can identifying and investigating fraud risks increase auditor liability?”
The Accounting Review- November 2010.
- “No Good Deed Goes Unpunished? Recent Evidence on the Effect of Identifying and Investigating Fraud Risks on Auditors' Litigation Exposure”
Current Issues in Auditing- December 2011
- “The SMU Football Recruiting Scandal: A Primer on Compliance Auditing and Forensic Investigations.”
(with Mathew Brezina, Jonathan Grenier, and Ryan Casey)
Journal of Accounting Education- June 2012
- “Comparing Auditor versus Non-auditor Assessments of Auditor Liability: An Experimental Investigation of the Judgments of Experts versus Lay Evaluators.”
(with Brian Ballou and Billy Brewster)
Auditing: A Journal of Practice and Theory- August 2012
- "Speak Up or Shut Up? The Moderating Role of Credibility on Auditor Remedial Defense Tactics"
(with Jonathan Grenier and Bradley Pomeroy)
Auditing: A Journal of Practice and Theory- November 2012

- "When do auditor defense tactics increase rather than decrease perceived auditor negligence?"
(with Jonathan Grenier and Bradley Pomeroy)
Current Issues in Auditing- December 2012
- "The relative effect of identifying versus investigating fraud risks on auditors' liability exposure"
Advances in Accounting Behavioral Research-2014
- "An experimental examination of underreporting of time"
(with Tim Eaton and Gerald Gannod)
Journal of Managerial Issues – Summer 2014
- "The Effect of Independent Expert's Recommendations on Juror Judgments of Auditor Negligence."
(with Jon Grenier, Jordan Lowe and Rick Warne)
Auditing: Journal of Theory and Practice –November 2015
- "Risk disclosures preceding negative outcomes: The effect of reporting critical audit matters on judgments of auditor liability"
(with Marcus Doxey, Jon Grenier, and Kelsey Brasel).
The Accounting Review-2016
- "Practitioner summary of "Risk disclosures preceding negative outcomes: The effect of reporting critical audit matters on judgments of auditor liability"
(with Marcus Doxey, Jon Grenier, and Kelsey Brasel).
Current Issues in Auditing-2016
- "Researching juror judgment and decision making in cases of alleged auditor negligence: Methodological considerations"
(with Jon Grenier, Chad Simon, and Rick Warne)
Behavioral Research in Accounting-2018
- "Deterring unethical behavior in online labor markets"
(with William Brink, Tim Eaton, and Jon Grenier)
Journal of Business Ethics-2019
- The effects of clawbacks on auditors' risk assessments and propensity to propose restatements"
(With Billy Brink, Jon Grenier, and Jon Pyzoha)
Journal of Business Ethics-2019
- The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence.
With Owen Brown, Jon Pyzoha, and Jon Grenier
Auditing: A Journal of Practice and Theory-2019

- “Toward a more comprehensive theory of audit dispute resolution: Insights from prominent attorneys”
(with Jordan Lowe, Eldar Maksymov, Mark Peecher, and Jeffrey Pickard)
Contemporary Accounting Research
- “An Experimental Examination of Experienced versus Inexperienced Auditors’ Reporting Decisions versus their Initial Judgments for Management Estimates”
(with Brian Ballou, Dan Heitger and Les Heitger)
Journal of Forensic Accounting Research
- “When does Utilizing Valuation Specialists reduce Auditors’ Litigation Risk?”
(With Owen Brown, Jon Grenier, Jon Pyzoha and Natalie Zielinski)
Current Issues in Auditing
- Practitioner summary of “The Effects of Clawbacks and Auditors’ Risk Assessments and Propensity to Propose Restatements”
(With Billy Brink, Jon Grenier, Jon Pyzoha and Natalie Zielinski)
Current Issues in Auditing
- Review of Factors Affecting the Outcomes of Legal Claims against Auditors
(with Karen DeMeyst, Jordan Lowe, Mark Peecher, Jeffrey Pickard)
Current Issues in Auditing-Forthcoming
- “The effects of data analytic audit procedures on stakeholders’ perceptions of audit quality”
(funded by KPMG, with Jon Grenier and Brian Ballou)
Forthcoming at *Accounting Horizons*
- Audit litigation risk management through insurance: Peering inside insurers’ decision processes that affect coverage terms.
(with Michele Frank, Eldar Maksymov, and Mark Peecher)
Conditionally accepted at *Contemporary Accounting Research*

Working Papers

- Punished for Being Skeptical: Understanding the Adverse Effects of Accurately Elevated Fraud Risk Assessments on Evaluators’ Auditor Negligence and Compliance Judgments”
(with Kamber Hetrick, Mark Peecher and Aaron Zimbelman)
Under first round review at *Contemporary Accounting Research*
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Works in Progress

- “Literature review of behavioral auditor liability research”
(with Jon Grenier, Chad Simon, and Rick Warne)
Working paper close to completion, will submit to *Behavioral Research in Accounting*
- Getting Audit Researchers’ Feet Wet with Alternative Participant Pools
(with M. Frank, Jon Pyzoha and G. Jenkins)

Presentations

- “Examining intrinsic motivation as a multi-faceted construct: Implications for incentive contracting”
 - University of Illinois Accounting Forum, August 2005.
- “Can identifying and investigating fraud risks increase auditor liability?”
 - University of Evansville
 - University of Texas, April 2008
 - Indiana University, March 2008
 - Notre Dame University March 2008
 - University of Illinois Accounting Forum, April 2006
 - American Accounting Association Audit mid-year meeting, January 2008
- “The Impact of Skepticism Level and Client-Attorney Expectations on Forensic Accountants’ versus Auditors’ Valuation Judgments”
 - University of Nevada Las Vegas.
- “The Effects of Incentives and Time Reporting Delays on Underreporting of Time”
 - ABO conference, fall 2011
 - University of Kentucky, spring 2012
- “Speak up or shut up. The moderating role of credibility on the efficacy of auditor defense tactics”
 - ABO Conference, fall 2011
 - Miami University
 - University of Nevada-Las Vegas
- “Juror dysfunction: Can auditors reduce the penalty for getting close but failing to detect fraud?”
 - To be presented at the Brigham Young University *Accounting Research Symposium*
 - AAA audit mid-year meeting, January 2015
- “Risk disclosures preceding negative outcomes: The effect of reporting critical audit matters on judgments of auditor liability”
 - University of Illinois Auditing Research Symposium, Fall 2014
 - AAA audit mid-year meeting, January 2015

- “Does using specialists provide auditors with safe harbor protection for aggressive management estimates?”
 - AAA annual meeting, August 2016.
- Discussant of “It pays to be extraverted; Executive personality and career outcomes”, AAA annual meeting, August 2016.
- Discussant of “The role of entrepreneurial intent and need for achievement in accounting students’ career aspirations: some preliminary data”, AAA annual meeting, August 2016.
- Discussant of “The relation between excess control and cost of capital in publically traded Brazilian companies”, AAA annual meeting, August 2016.
- Discussant of “Thus do they all: A model for R&D investment”, AAA annual meeting, August 2016.
- Moderator, Presentation of Best Papers and Best Ph.D. student paper session, 2019 Audit Midyear Meeting.
- Panelist, “Building Flexible Curricula for a Rapidly Changing Profession”, Academic Program Leaders Group/Federation of Schools of Accountancy 2019 Joint Seminar.

Experience:

Miami University

Assistant Professor (2008-2013)

Associate Professor (2013-present)

Professor (Starting July 1, 2017)

Acting Department Chair (July 1, 2017-March 31, 2018)

Department Chair (April 1, 2018-Present)

Courses Taught – Miami University

- ACC 321- Intermediate Financial Accounting
- ACC 358- Accounting Internship Preparation
- ACC 453 – Undergraduate Financial Statement Auditing
- ACC 458 – Advanced Undergraduate Financial Statement Auditing
- ACC 490 – Multiple independent study courses
- ACC 653 Graduate (Masters) Assurance Services

University of Illinois Urbana-Champaign

Instructor

- Accounting Control Systems: Summers of 2003 & 2004
- Undergraduate Assurance and Attestation (Auditing): Fall 2006, Fall 2007
- Graduate Assurance and Attestation: Spring 2008

Ernst & Young, LLP (Indianapolis, Indiana)

- *Tax & Audit Intern*, Spring of 1999
 - *Staff & Senior Auditor*, January 2000- April 2002
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Service to the Department of Accountancy

- Department Chair
- Acting Department Chair
- Member of the Scholarship Committee
- Member of the Teaching Evaluation Committee
- Chair of the Teaching Evaluation Committee
- Member of the Personnel Committee
- Faculty Advisor for the Deloitte Case Competition
- Chair of the Finance and External Relations Committee

Service to the School of Business

- Member of the FSB Executive Committee
- Member of the FSB Budget Task Force
- Member of the teaching effectiveness committee
- Speaker at new faculty orientation
- Member of the diversity committee
- Undergraduate studies committee
- Chair of Anderson Lecture Series committee

Service to the University

- Served on the comprehensive exam committee for a Psychology doctoral student.
- Dissertation committee for a Psychology doctoral student
- Member of University Senate
- Chair elect of the Executive Committee
- Chair of the University Senate Executive Committee

Service to the Profession

- Ad hoc reviewer at *The Accounting Review*
- Ad hoc reviewer at *Auditing: A Journal of Practice and Theory*
- Ad hoc reviewer at *Accounting, Organizations, and Society*
- Ad hoc reviewer at *Advances in Accounting Behavioral Research*

- Ad hoc reviewer at *Contemporary Accounting Research*
- Ad hoc review at *Behavioral Research in Accounting*
- Assistant to the liaison of the 2015 AAA annual meeting for the ABO section.
- Liaison of the 2016 AAA annual meeting for the ABO section.
- Vice-Chair AAA Audit Midyear Meeting 2018
- Co-Chair AAA Audit Midyear Meeting 2018
- Member of the communications committee of the Auditing section of the American Accounting Association

Awards & Honors

- Richard D. and Anne Marie Irwin Fellowship
- Business Outstanding Instructor Award for Teaching Assistants, 2005
- Fred H. Figge Distinguished Teaching Assistant Award in Accountancy, 2005
- Unofficial List of Teachers Rated as Excellent, 2003, 2004, 2006, 2007
- University of Illinois Graduate School of Business Fellowship, 2002-2007
- Summer research grant- Farmer School of Business
- PWC inquiries research grant
- Summer research grant- Department of Accountancy
- Nominated for Teaching Award for Assistant Professors at Miami University
- Nominated for Junior Faculty Outstanding Researcher award
- 2014 Outstanding Author Contribution *Advances in Accounting Behavioral Research*