

Todd DeZoort, Ph.D., CFE
Durr-Fillauer Chair in Business Ethics
& Professor of Accounting

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The University of Alabama
Culverhouse School of Accountancy
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EDUCATION

1995	Ph.D. (Accounting)	The University of Alabama
1991	MAcc (Accounting)	The University of Georgia
1989	B.B.A. (Accounting)	The University of Georgia

PROFESSIONAL LICENSES

Certified Fraud Examiner

ACADEMIC EXPERIENCE

2001-present	The University of Alabama, Culverhouse School of Accountancy <i>Professor (2006-present)</i> <i>Durr-Fillauer Chair of Business Ethics (2015- present)</i> <i>Professional Advisory Board Fellow (2003-2015)</i> <i>Associate Professor (2001-2006)</i> <i>Director of the Accounting Ph.D. Program (2001-2003)</i>
1995-2001	University of South Carolina, School of Accounting <i>Associate Professor (2001)</i> <i>Assistant Professor (1995-2001)</i>

COURSES TAUGHT

Accounting Research Methods (Ph.D.)
Advanced Accounting Research Methods (Ph.D.)
Behavioral Audit Research (Ph.D.)
Directed Research Seminar (Ph.D.)
Advanced Fraud and Ethics Risk Management (Masters)
Advanced Auditing and Assurance Services (Masters)
Global Perspectives on Internal Auditing (Masters)
Introduction to Auditing, Assurance, & Governance (UG)
Introduction to Fraud & Ethics Risk Management (UG - online)
Introduction to Fraud Examination (UG - online)
Accounting Information Systems (UG)
Introduction to Financial Accounting (UG - Honors)
Introduction to Management Accounting (UG - Honors)
Directed Honors Research (UG - Honors)

TEACHING INTERESTS

Auditing, Assurance, & Governance
Ethics & Character Risk Management
Fraud Risk Management
Accounting Research Methods

GRANTS, HONORS, AND AWARDS

CAQ Research Grant, “Auditor Use of Root Cause Analysis and its Effect on Professional Skepticism and Judgment in an Integrated Audit”, 2017-2018.
ACFE Educator of the Year Award, 2015.
KPMG Research Grant, “How Do Investors Consider Materiality? A Comparative Judgment Analysis Study”, 2014-2015.
RMA Research Grant, “The Effect of Financial Reporting Framework on Risk Management Professionals’ Assessments of Reporting Quality”, 2014.
C&BA Ethics Curriculum Award, The University of Alabama, 2011.
C&BA Research Grant, The University of Alabama, 2011, 2009-2001.
Global Scholar, Kennesaw State University, appointed 2010.
AAA Dissertation of the Year Award, Auditing Section, Dissertation Chair for Jonathan Stanley, 2009.
AAA Wildman Award Nominee, 2009.
AICPA Research Grant, “The Effects of Attest Engagement Type on Banking Professionals’ Assessments of CPA and Financial Reporting Reliability”, 2008.
RMA Research Grant, “The Effects of Attest Engagement Type on Banking Professionals’ Assessments of CPA and Financial Reporting Reliability”, 2008.
IIA Research Foundation Grant, “The Internal Auditors Responsibility for Fraud Detection”, 2007-2008.
Advisory Council Charter Member, Academy for Ethics in Financial Reporting, appointed 2007.
Research Fellow, Enterprise Risk Management Initiative, NC State University, appointed 2006.
KPMG Audit Committee Institute Research Grant, “Audit Committee Support for Proposed Audit Adjustments: The Effect of Accounting Scandals and SOX”, 2005.
AAA New Faculty Consortium, Group Leader, 2003 & 2002.
KPMG Audit Committee Institute Research Grant, “Audit Committee Support for Auditors: The Effects of Materiality Justification and Accounting Precision”, 2001.
KPMG Audit Committee Institute Research Grant, “Audit Committee Member Support for Proposed Audit Adjustments: A Source Credibility Perspective”, 2000.
Research Development Award, The Darla Moore School of Business, University of South Carolina, 1999.
Mortar Board Excellence in Teaching Award, University of South Carolina, 1998.
Alfred G. Smith Teaching Award, The Darla Moore School of Business, University of South Carolina, 1998.

GRANTS, HONORS, AND AWARDS (cont.)

Corporate Governance Center Fellow, Corporate Governance Center, Kennesaw State University, appointed 1998.
Bruce W. Hadlock Outstanding Accounting Educator Award, University of South Carolina, 1998 and 1997.
IIA Member of the Year, Palmetto Chapter of The IIA, 1998 & 1997.
CGA-Canada Research Foundation Grant, 1997.
Deloitte & Touche LLP Trueblood Case Study Series Participant, 1997.
Research Grants, The Darla Moore School of Business, University of South Carolina, 2000-1995.
C&BA Outstanding Dissertation Award, The University of Alabama, 1995.
Frederic Augustin Brett Memorial Endowed Scholarship, The University of Alabama, 1994.
Graduate Council Research Fellow, The University of Alabama, 1994.
Presidential Graduate Fellow, The University of Alabama, 1994.
C&BA Outstanding Graduate Research Assistant Award, The University of Alabama, 1994.
Council of President's Research Grant, The University of Alabama, 1994.
AAA Doctoral Consortium Representative, Tahoe City, CA, 1993.
Paul Garner Graduate Accounting & Research Award, The University of Alabama, 1993.

RESEARCH INTERESTS

Audit Committee Effectiveness
Pressure Effects on Professional Judgment & Decision-Making
Fraud and Ethics Risk Management

PUBLICATIONS

Academic Research

- Rummell, J., DeZoort, T., and D. Hermanson. 2019. Audit Firm Rotation and Tenure Effects on Audit Committee Member Support in an Accounting Dispute. forthcoming at *Accounting Horizons*.
- DeZoort, T., Holt, T., & J. Stanley. 2018. A Comparative Analysis of Investor and Auditor Materiality Judgments. forthcoming at *Auditing: A Journal of Practice & Theory*.
- Boyle, J., DeZoort, T., & D. Hermanson. 2018. How Do Risk Management Programs Affect Financial Professionals' Accountability Perceptions, Investment Decisions, and Decision-Making Effort? *Management Accounting Quarterly*, 19(4): 1-9.
- DeZoort, T., Pollard, T., & E. Schnee. 2018. A Study of Perceived Ethicality of Low Corporate Effective Tax Rates. *Accounting Horizons*, March: 87-104.
- DeZoort, T. & P. Harrison. 2018. Understanding Auditors' Sense of Responsibility for Detecting Fraud within Organizations. *Journal of Business Ethics*, 149(4): 857-874.

PUBLICATIONS (cont.)**Academic Research**

- DeZoort, T., Wilkins, A., & S. Justice. 2017. The Effect of Reporting Framework on Lenders' Assessments of SME Lending. *Journal of Accounting and Public Policy*, 36(4): 302-315.
- Bishop, C., DeZoort, T., & D. Hermanson. 2017. The Effect of CEO Social Influence Pressure and CFO Accounting Experience on CFO Financial Reporting Decisions. *Auditing: A Journal of Practice & Theory*, 36(1): 21-41.
- Bishop, C, DeZoort, T., & D. Hermanson. 2017. A Review of Recent Literature on Pressure on CFOs to Manipulate Financial Reports. *Journal of Forensic & Investigative Accounting*, 9(1): 577-584.
- DeZoort, T. & M. Taylor. 2016. A Public Interest View of Auditor Independence: Moving Toward Auditor Reliability When Considering and Promoting Audit Quality. *Accounting and the Public Interest*, 15(1): 53-63.
- Boyle, D., DeZoort, T., & D. Hermanson. 2015. The Effect of Alternate Fraud Model Use on Auditors' Fraud Risk Judgments. *Journal of Accounting and Public Policy*, 34: 578-596.
- Boyle, D., DeZoort, T., & D. Hermanson. 2015. The Effects of Internal Audit Report Type and Reporting Relationship on Internal Auditors' Judgments. *Accounting Horizons*, (September): 695-718.
- DeZoort, T., Holt, T., & M. Taylor. 2012. Testing the Auditor Reliability Framework Using Lenders' Judgments: Is Independence Really the Capstone of the Profession? *Accounting, Organizations & Society*, (November): 519-533.
- Bierstaker, J., Cohen, J., DeZoort, T., & D. Hermanson. 2012. Audit Committee Compensation, Fairness, and the Resolution of Accounting Disagreements. *Auditing: A Journal of Practice & Theory*, (May): 131-150.
- DeZoort, T., Harrison, P., & E. Schnee. 2012. Tax Professionals' Perceived Responsibility for Fraud Detection: The Effects of Engagement Type and Audit Status. *Accounting Horizons*, (June): 289-306.
- Holt, T. & T. DeZoort. 2009. The Effects of Internal Audit Report Disclosure on Investor Confidence and Investment Decisions. *International Journal of Auditing*. (March): 61-77.

PUBLICATIONS (cont.)
Academic Research

- Stanley, J., DeZoort, T., & G. Taylor. 2008. The Information Contained in Insider Trading Surrounding Going Concern Audit Opinions. *Managerial Auditing Journal*, 24(3): 290-312.
- DeZoort, T., Archambeault, D., & D. Hermanson. 2008. Audit Committee Incentive Compensation and Accounting Restatements. *Contemporary Accounting Research*, (Winter): 965-992.
- Archambeault, D., DeZoort, T., & T. Holt. 2008. Governance Transparency and the Need for an Internal Auditor Report to External Stakeholders. *Accounting Horizons*, (December): 375-388.
- DeZoort, T., Hermanson, D., & R. Houston. 2008. Audit Committee Member Support for Proposed Audit Adjustments: Pre-SOX versus Post-SOX Judgments. *Auditing: A Journal of Practice & Theory*. (May): 85-104.
- DeZoort, T. & S. Salterio. 2007. The Effects of Corporate Governance Experience and Financial and Audit Knowledge on Audit Committee Members' Judgments. *Corporate Governance and Financial Reporting*, N. Brennan (ed.). London, England: Sage Publications.
- Stanley, J. & T. DeZoort. 2007. Audit Firm Tenure and Financial Restatements: An Analysis of Industry Specialization and Fee Effects". *Journal of Accounting and Public Policy*, (March/April): 131-159.
- DeZoort, T., Harrison, P., & M. Taylor. 2006. Accountability and Auditors' Materiality Judgments: The Effects of Differential Pressure Strength on Conservatism, Variability, and Effort. *Accounting, Organizations and Society*, 31: 373-390.
- Davis, S., DeZoort, T., & L. Kopp. 2006. The Effect of Obedience Pressure and Organizational Structure on Management Accountants' Budget Decisions. *Behavioral Research in Accounting*, 18: 19-36.
- DeZoort, T. & J. Stanley. 2006. Fair Presentation vs. Conformity with GAAP: A Framework for Interpretation and Opportunities for Forensic Accountants. *Journal of Forensic Accounting*. (Vol. 7): 279-294.
- DeZoort, T., Hermanson, D., & R. Houston. 2003. Audit Committee Member Support for Proposed Audit Adjustments: A Source Credibility Perspective. *Auditing: A Journal of Practice & Theory*, (September): 189-205.

PUBLICATIONS (cont.)
Academic Research

- Taylor, M., DeZoort, T., Munn, E., & M. Thomas. 2003. A Proposed Framework Emphasizing Auditor Reliability over Auditor Independence. *Accounting Horizons*, (September): 257-266.
- DeZoort, T., Hermanson, D., & R. Houston. 2003. Audit Committee Support for Auditors: The Effects of Materiality Justification and Accounting Precision. *Journal of Accounting & Public Policy*, (March/April): 175-199.
- Hadden, L., Hermanson, D., & T. DeZoort. 2003. Audit Committee Oversight of Information Technology Risk. *Review of Business Information Systems*, (Fall): 1-12.
- Hadden, L., Hermanson, D., & T. DeZoort. 2003. "IT Risk Oversight: The Role of the Audit Committee, Internal Auditor, and External Auditor," *Internal Auditing*, (November/December): 28-31.
- DeZoort, T., Hermanson, D., Archambeault, D., & Reed, S. 2002. Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature. *Journal of Accounting Literature*, 21: 38-75.
- DeZoort, T., Houston, R., & M. Peters. 2001. The Impact of Internal Auditor Role and Compensation on External Auditors' Planning Judgments and Decisions. *Contemporary Accounting Research*, (Summer): 257-282.
- DeZoort, T. & S. Salterio. 2001. The Effects of Corporate Governance Experience and Financial and Audit Knowledge on Audit Committee Members' Judgments. *Auditing: A Journal of Practice & Theory*, (September): 31-47.
- Archambeault, D. & T. DeZoort. 2001. Audit Opinion Shopping and the Audit Committee: An Analysis of Suspicious Auditor Switches. *International Journal of Auditing*, (March): 33-52.
- Lord, A. & T. DeZoort. 2001. The Impact of Commitment and Moral Reasoning on Auditors' Responses to Social Influence Pressure. *Accounting, Organizations and Society*, (April): 215-236.
- Swanger, S., & T. DeZoort. 2000. The Effect of Auditor Involvement with Projected Financial Statements on Loan Officers' Lending Decisions. *Journal of Forensic Accounting*, (December): 251-274.

PUBLICATIONS (cont.)
Academic Research

- DeZoort, T., Friedberg, A., & J. Reisch. 2000. Implementing a Communications Program for Audit Committees: Comments from Internal Audit Directors. *Internal Auditing*, (July/August): 11-18.
- DeZoort, T., Houston, R., & J. Reisch. 2000. Changes in Internal Auditor Compensation: Increases in Incentive-Based Plans. *Internal Auditor*, (June): 42-46.
- DeZoort, T. 1998. An Analysis of Experience Effects on Audit Committee Members' Judgments. *Accounting, Organizations & Society*, (January): 1-22.
- DeZoort, T. & T. Lee. 1998. The Impact of SAS No. 82 on Perceptions of External Auditor Responsibility for Fraud Detection. *International Journal of Auditing*, (July): 167-182.
- Turpin, R. & T. DeZoort. 1998. The Characteristics of Firms that Voluntarily Include an Audit Committee Report in Their Annual Report. *International Journal of Auditing*, (March): 35-48.
- DeZoort, T. 1998. Time Pressure Research in Auditing: Implications for Practice. *The Auditor's Report*, (Fall): 11-14.
- DeZoort, T. & A. Lord. 1997. A Review and Synthesis of Pressure Effects Research in Accounting. *Journal of Accounting Literature*, 16: 28-85.
- DeZoort, T. 1997. An Investigation of Audit Committees' Oversight Responsibilities. *Abacus*, (September): 208-227.
- DeZoort, T., Lord, A., & B. Cargile. 1997. An Investigation of the Accounting Student Expectation Gap. *Issues in Accounting Education*, (Fall): 281-298.
- DeZoort, T. & D. Roskos-Ewoldsen. 1997. The Attitudes Toward Submissiveness to Organizational Authority Scale as a Measure of Authoritarianism. *Journal of Social Behavior and Personality*, (September): 651-670.
- DeZoort, F., Rosetti, D., & T. DeZoort. 1997. The Managerial Implications of Product Introduction, Promotion, and Deletion as a Result of Activity-Based Costing. *International Journal of Management*, (Spring): 229-236.
- DeZoort, T. & A. Lord. 1994. An Investigation of Obedience Pressure Effects on Auditors' Judgments. *Behavioral Research in Accounting*, (Supplement): 1-30.

PUBLICATIONS (cont.)
Other Publications

- Boyle, D., DeZoort, T., Hermanson, D., & D. Wolfe. 2018. The Push Toward a Revised Fraud Triangle to Improve Fraud Risk Management. *Fraud Magazine*, (March/April): 24-29.
- Holt, T., DeZoort, T., & M. Taylor 2016. Rethinking CPA Independence Using a Reliability Framework. *The RMA Journal*, (February): 58-61.
- Snell, R. 2013. Teaching Rules-Based and Values-Based Ethics. *Journal of Healthcare Compliance*, (January/February): 29-32. (*interview with R. Snell).
- DeZoort, T, & M. Taylor. 2009. An Empirical Test of the Reliability Framework: Evidence from Banking Professionals. Report for the *American Institute of Certified Public Accountants*.
- DeZoort, T. & P. Harrison. 2008. An Evaluation of Internal Auditor Responsibility for Fraud Detection. Report for *Institute of Internal Auditors Research Foundation*.
- DeZoort, T., Taylor, M., Morgan, D. & T. Ratcliffe. 2008. Refocusing on Reliability: New Thinking for Compilations and Reviews. *Journal of Accountancy*, (October): 74-78.
- DeZoort, T. 2008. What are the Leading Causes of Financial Restatements? In *QFinance: The Ultimate Resource*. Bloomsbury Information Ltd.: London, U.K.
- Beasley, M., Carcello, J., DeZoort, T., Hermanson, D., Lapidés, P., & T. Neal. 2007. *21st Century Governance and Audit Committee Principles*. Corporate Governance Center.
- DeZoort, T., Hermanson, D., & R. Houston. 2002. Audit Committees: How Good Are They? *The Journal of Corporate Accounting and Finance*, (May/June): 53-59.
- Hermanson, D. & T. DeZoort. 2002. Back to Accounting and Auditing: The Need for Rededication and Renewal. *Corporate Finance Review*, (May/June): 7-8.
- Neal, T. & T. DeZoort. 2002. A Framework for Reform and Renewal: 21st Century Governance and Financial Principles. *The Daily Deal*, (May): 16.
- Beasley, M., Carcello, J., DeZoort, T., Hermanson, D., Lapidés, P., & T. Neal. 2002. *21st Century Governance and Financial Reporting Principles for U.S. Public Companies*. Corporate Governance Center.

PUBLICATIONS (cont.)

Other Publications

DeZoort, T. & D. Hermanson. 2002. Corporate Governance Under Scrutiny: Lessons from Enron. *Internal Auditing*, (March/April): 30-31.

RESEARCH IN PROGRESS

“Auditor Use of Root Cause Analysis and its Effect on Professional Skepticism and Judgment in an Integrated Audit” (with M. Doxey and T. Pollard). under review at *Contemporary Accounting Research*.

“The Effects of Problem Severity and Plan Viability on Managers’ Going Concern Judgments” (with J. Bierstaker). under review at *Journal of Accounting and Public Policy*.

“Managing Academic Misconduct Risk in Higher Education Using a Student Whistleblower Policy”. under review at *Issues in Accounting Education*.

“Internal Auditor Use of Root Cause Analysis: Understanding Process, Costs, and Benefits”. (with T. Pollard). working paper.

“A Meta-Analysis of Role Stress Research in Accounting”. (with G. Franke). data analysis.

“The Effect of Leadership Style on Leader Willingness to Use Deception in the Workplace”. (with D. Griffin and E. Svetieva). instrument development.

“An Evaluation of CEO and Audit Committee Relationship Effects on CFO Financial Reporting Decisions” (with C. Bishop, D. Hermanson, and A. Wilkins). instrument development.

PRESENTATIONS

“Root Cause Analysis and its Effect on Auditor Skepticism and Judgment in an Integrated Audit”,
AAA Auditing Midyear Conference, Nashville, TN, 1/19.
International Symposium on Audit Research, Maastricht, Netherlands, 6/18.

“Teaching Ethics: An Exercise in Futility or Utility?”, Alabama Society of CPAs Educator Conference, Montgomery, AL, 10/16.

PRESENTATIONS (cont.)

- “A Comparative Analysis of Investor and Auditor Materiality Judgments”, International Symposium on Audit Research, Sentosa, Singapore, 6/16.
- “How Do Investors Approach Materiality: A Comparative Judgment Analysis”, KPMG, Montvale, NJ, 10/15.
- “Behavioral Accounting Research: Best and Worst Practices”, Global Scholars Program meeting, Kennesaw State University, 5/15.
- “Developing a Student Whistleblower Policy as Part of Managing Academic Misconduct Risk”, Culverhouse School of Accountancy Professional Advisory Board meeting, 4/15.
- “Business Writing: Sink or Swim”, Accounting Pathways Program, The University of Alabama, 4/15.
- “The Effect of CEO Social Influence Pressure on CFO Financial Reporting Decisions”, AAA Annual Meeting, Atlanta, GA, 8/14.
- “Fraud Risk Management in P-card and Procurement Services”, The University of Alabama Procurement Services meeting. Tuscaloosa, AL, 6/14.
- “Behavioral Accounting Research: Best and Worst Practices”, Global Scholars Program meeting, Kennesaw State University, 5/13.
- “Managing the Fraud Problem”, Capstone Business Leadership Academy meeting, Tuscaloosa, AL, 7/12.
- “Fraud and Forensic Accounting”, Association of Certified Fraud Examiners meeting, Tuscaloosa, AL, 9/12, 9/11, 9/10.
- “Managing the Research Process: One Scholar’s Perspective”, The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, 9/10.
- “Understanding the Reliability Framework: The Effects of Attest Engagement Type and Service Mix on Creditors’ Assessments of CPA and Financial Reporting Reliability”, 2010 National Auditing Conference. Birmingham, England, 4/10.
Kennesaw State University, Kennesaw, GA, 4/10.
Case Western Reserve University, Cleveland, OH, 2/10.
- “The Effect of Audit Committee Compensation, Fairness, and Responsibility on the Resolution of Accounting Disagreements”,

PRESENTATIONS (cont.)

“The C&BA Ethics Advisory Committee and the Effort to Integrate Ethics in the College”, Culverhouse School of Accountancy Professional Advisory Board meeting, Tuscaloosa, AL, 10/09.

“The AICPA Reliability Task Force: Refocusing on Reliability as the Endgame”, Culverhouse C&BA Board of Visitors meeting, Birmingham, AL, 9/09

“An Empirical Test of the Reliability Framework: Evidence from Banking Professionals”, AICPA Accounting and Review Services Committee meeting Dallas, TX, 4/09.

“Refocusing on CPA Reliability”, Culverhouse School of Accountancy Professional Advisory Board meeting, Tuscaloosa, AL, 10/08.

“Understanding Internal Auditor Responsibility for Fraud Detection and Fraud Risk Management”,

American Society of Women Accountants, Wichita, KS, 1/09.

New South Wales Chapter of The IIA, Sydney, Australia, 6/08

New South Wales Chapter of The IIA, Canberra, Australia, 6/08.

Queensland Chapter of The IIA, Brisbane, Australia, 6/08.

Belgium Chapter of The IIA, Brussels, Belgium, 5/08.

Palmetto Chapter of The IIA, Columbia, SC, 1/08.

Aksarben Chapter of The IIA, Omaha, NE, 1/08.

Northwest Chicago Chapter of The IIA, Chicago, IL, 1/08.

Ottawa Chapter of The IIA, Ottawa, Canada, 11/07.

Mexico City Chapter of The IIA, Mexico City, Mexico, 10/07.

“The Effects of Fraud Type and Accountability Pressure on Auditor Fraud Detection Responsibility and Brainstorming Performance”, 2008 Auditing Midyear Conference, Austin, TX, 1/08.

“Governance & Ethics: Theory Meets Practice”, C&BA Board of Visitors meeting, Tuscaloosa, AL, 9/07.

“The Effects of Internal Audit Report Disclosure on Investor Confidence and Investment Decisions”,

AAA Annual Meeting, Chicago, IL, 8/07.

AAA Auditing Midyear Conference, Charleston, SC, 1/07.

PRESENTATIONS (cont.)

“The Information Contained in Insider Trading Surrounding Going Concern Audit Opinions”, AAA Annual Meeting, Washington, DC, 8/06.

“Fraud Risk Management Update”, CSOA Professional Advisory Board meeting, Tuscaloosa, AL, 4/06.

“A Proposed Framework Emphasizing Auditor Reliability over Auditor Independence”,
AICPA, Washington, DC, 8/07.
AICPA, New York, NY, 12/04.

“Audit Committee Update on Governance Best Practices”, Books-A-Million and Hibbetts Sporting Goods, Birmingham, AL, 8/04.

“Audit Firm Tenure and Financial Restatements: An Analysis of Industry Specialization and Fee Effects”, AAA Annual Meeting, Orlando, FL, 8/04.

“The Effects of Accountability Pressure Strength and Decision Aid Availability on Auditors’ Materiality Judgments”,
2004 Auditing Midyear Conference, Clearwater, FL, 1/04.
Boston Accounting Research Colloquium, 12/03.

“The Effect of Obedience Pressure and Organizational Structure on Management Accountants’ Budget Decisions”,
AIMA Conference on Management Accounting Research, Monterrey, CA, 5/03.
AAA Annual Meeting, Honolulu, HI, 8/03.

“Audit Committee Support for Auditors: The Effects of Materiality Justification and Accounting Precision”, University of Kentucky, 3/02.

“Audit Committee Support for Auditors: The Effects of Materiality Justification and Accounting Precision”, The University of Alabama, 4/01.

“The Latest on Detecting and Assessing Fraudulent Financial Reporting”, South Carolina Association of CPAs (SCACPA), Columbia, SC, 10/00.

“The Impact of Internal Auditor Role and Compensation on External Auditors' Planning Judgments and Decisions”, 1999 AAA Annual Meeting, San Diego, CA.

PRESENTATIONS (cont.)

“The Impact of Commitment and Moral Reasoning on Auditors’ Responses to Social Influence Pressure”,

2000 European Accounting Association Annual Meeting, Munich, Germany.

2000 British Accounting Association Annual Meeting, Exeter, England.

University of South Carolina, Dept of Psychology Research Colloquium, 10/99.

1999 American Accounting Association Annual Meeting, San Diego, CA.

“An Examination of Bank Loan Officers’ Retrospective Insight Into Their Own Decision Cue Usage”, 1999 American Society of Business and Behavioral Sciences Annual Meeting, Las Vegas, NV.

“An Analysis of De-escalation of Commitment Effects on External Audit Planning”, 1998 ABO Research Conference, Orlando, FL.

“The Effects of Experience and Knowledge on Audit Committee Members’ Performance of Financial Reporting Oversight Tasks”,

1998 Canadian Accounting Association Annual Meeting, Saskatoon, Sask.,

1998 Auditing Midyear Conference, Mesa, AZ.

“An Examination of Pressure Effects Research in Accounting”, 1997 AAA Annual Meeting, Dallas, TX.

“Addressing the Gap Between Academe and Practice: Priorities for Improving Our Partnership”, Elliott Davis & Company, LLP, Columbia, SC, 10/97.

“Teaching Fraud Risk Management”, C&BA Board of Visitors meeting, Tuscaloosa, AL, 11/04.

“An Evaluation of the Impact of SAS 82 and the Private Securities Litigation Reform Act of 1995 on External Auditors’ Responsibilities”, Association of Certified Fraud Examiners meeting, Columbia, SC, 2/97.

"An Investigation of the Accounting Student Expectation Gap", 1996 AAA Annual Meeting, Chicago, IL.

"An Examination of Pressure Effects Research in Accounting", 1996 Ethics Research Symposium, Chicago, IL.

"An Analysis of Experience Effects on Audit Committee Members' Judgments", 1995 AAA National Meeting, Orlando, FL.

“Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results”, 1995 ABO Research Conference, Orlando, FL.

PRESENTATIONS (cont.)

- “An Investigation of Obedience Pressure Effects on Auditors' Judgments”,
1994 ABO Research Conference, San Antonio, TX.
- 1994 European Accounting Association Annual Meeting, Venice, Italy.

PROFESSIONAL MEMBERSHIPS

American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Decision Sciences Institute
Institute of Internal Auditors
International Association of Interviewers
National Association of Corporate Directors
Society for Judgment and Decision Making

PROFESSIONAL EXPERIENCE

- 1988-1989 *Auditor*, KPMG Peat Marwick, Atlanta, GA
- 1987 *Staff Accountant*, Angela Meltzer, CPA, Athens, GA

SERVICE

Academic

The University of Alabama:

University Committees

- Chair, Campus Master Plan Committee, 2014-present
- Member, Faculty Senate, 2010-2016
- Member, Faculty Senate Financial Affairs Committee, 2010-2016
- Member, University Academics & Athletics Committee, 2011-2013
- Member, Graduate Council, 2005-2011
- Member, GC Committee on Teaching, Research & Service Awards, 2008-2011
- Member, Graduate Council Fellowship Committee, 2006-2008
- Member, Research Grants Committee, 2005-2008
- Member, Computer-Based Honors Program Advisory Committee 2003-2004

College Committees

- Chair, Ethics Advisory Committee, 2014-present
- Chair, Faculty Awards and Honors Committee, 2012-2014
- Chair, Faculty Hall of Fame Committee, 2012-2014
- Member, Faculty Hall of Fame Committee, 2011-present, 2007-2009
- Member, Advisory Committee on Promotion & Tenure, 2012-2014
- Member, Ethics Advisory Committee, 2008-2014
- Member, Faculty Awards and Honors Committee, 2006-2008, 2010-2012
- Member, MBA Program Committee, 2007-2009
- Member, Ethics Task Force, 2005-2008
- Member, Outstanding Dissertation and Thesis Award Committee, 2004-2005
- Member, MBA Curriculum Change Committee, 2004-2005

SERVICE

Academic

The University of Alabama:

College Committees

Member, Learning Technologies Committee, 2003-2004
Member, Ph.D. Program Task Force, 2003-2004
Chair, Doctoral Program Coordinators' Group, 2002-2003
Member, Ph.D. and M.A. Programs Committee, 2002-2003
Member, Doctoral Program Coordinators' Group, 2001-2002

Departmental Committees

Chair, CSOA Textbook Review Committee, 2013-present
Member, Undergraduate Program Committee, 2010-present
Member, Scholarship Committee, 2011-2013, 2001-2002
Member, Faculty Search Committee, 2006-2007, 2005-2006, 2004-2005
Director, Ph.D. Program in Accounting, 2001-2003
Member, Enrollment Committee, 2001-2003
Member, Auditing Committee, 2001-2005

Doctoral Dissertation Committees

Chair, Travis Holt (Accounting) 2007-2009
Chair, Jonathan Stanley (Accounting) 2006-2007
Member, Janice Rummell (Accounting) 2014-2016
Member, Jim Boyle (Accounting) 2014-2016
Member, Carol Bishop (Accounting) 2011-2013
Member, Doug Boyle (Accounting) 2010-2011
Member, Karen Maguire (Accounting) 2003-2004
Member, Linda Hadden (Finance), 2001-2002

Doctoral Student First and Second Year Research Projects

Supervisor, Jonathan Stanley (Accounting) 2002-2003, 2003-2004
Supervisor, Travis Holt (Accounting) 2004-2005, 2005-2006
Supervisor, Karen Maguire (Accounting) 2002-2003

Senior Honors Thesis Committees

Supervisor, Zac Riddle (Accounting) 2002-2003

Computer-Based Honors Scholar

Mentor, Malcolm Foley, 2015-2016

Emerging Scholars

Mentor, Allie Bartholomew, 2015-2016
Mentor, Hunter Foster 2013-2015
Mentor, Christine Loughran 2013

SERVICE (cont.)

Academic

University of South Carolina:

College Committees

- Member, MAcc/MTax Committee, 1995-2001
- Member, Accounting Director Search Committee, 1996-1997

Departmental Committees

- Chair, School of Accounting Vision Committee, 1998-2001
- Member, Director's Advisory Council, 1997-2000
- Member, Ph.D. Program Committee, 1995-2001
- Member, Research Center and Research Support Committee, 1995-2001
- Member, Faculty Recruiting and Development Committee, 1996, 1998-2000

Doctoral Dissertation Committees

- Member, John Reisch (Accounting), defended August, 1997
- Member, Susan Swanger (Accounting), defended October, 1998
- Member, Mark Ullrich (Accounting), defended July, 1999
- Member, Kevin Dow (Accounting), defended July, 2000

Doctoral Student Summer Research

- Supervisor, Larry Seese (Accounting), 1997
- Supervisor, Susan Swanger (Accounting), 1996

Honors Thesis Committees

- Supervisor, Brian Dietrich (Accounting), 1996-1997
- Member, Miki Hauss (Accounting), 1997-1998

Professional

- Chair, American Accounting Association Auditing Section Outstanding Dissertation Award, AAA, 2017
- Advisor, Association of Certified Fraud Examiners Student Chapter, The University of Alabama, 2010-present
- Member, American Accounting Association Pathways Commission Task Force on Doctoral Education, 2013-2014
- Member, AICPA ARSC Reliability Task Force, AICPA, 2008-2009
- Member, AICPA Reliability Task Force, AICPA, 2007-2008
- Member, Board of Advisors, Crimson Racket Club, 2007-2012
- Co-Chair (w/ Mark DeFond), 2006 Auditing Midyear Conference (Los Angeles, CA)
- Vice Chair, 2005 Auditing Midyear Conference (New Orleans, LA)
- Research Fellow, Corporate Governance Center, Kennesaw State University, 1998-present
- Member, 2003 Outstanding Dissertation Award Committee, AAA Auditing Section
- Boards Served:
 - Financial Forensics Consulting Group (Tuscaloosa, AL), 2010-2012
 - Oversight Systems (Atlanta, GA), 2005-present
- Associate Editor:
 - Journal of Forensic Accounting*, 1999-2008
 - Auditing: A Journal of Practice & Theory*, 2004-2005
 - The Auditor's Report*, 2000-2002

SERVICE (cont.)**Professional**

Editorial Board Member:

Auditing: A Journal of Practice & Theory, 2014-2017*Journal of Forensic Accounting Research*, 2015-2018*Accounting Horizons*, 2009-2012*Accounting, Auditing and Accountability Journal*, 2002-2004*Current Issues in Auditing*, 2006-2012*International Journal of Auditing*, 1998-2010*Issues in Accounting Education*, 2000-2004

Member, Higher Education Committee, ACFE, 2001-2005

Board of Governors, Palmetto Chapter of The IIA, 1998-2001

Chair, Academic Relations Committee, Palmetto Chapter of The IIA, 1996-1998

Chair, Research Committee, Palmetto Chapter of The IIA, 1997- 2001

Chair, Webmaster Committee, Palmetto Chapter of The IIA, 1998-2001

Regional Coordinator, Public Interest Section of the AAA, 1998-1999

Ad hoc reviewer:

*Accounting, Auditing, & Acctblty**Accounting, Organizations and Society**Auditing: A Jrnl of Practice & Theory**Behavioral Research in Accounting**Contemporary Accounting Research**Current Issues in Auditing**International Journal of Auditing**Issues in Accounting Education**Journal of Accounting Education**Journal of Accounting Literature**Journal of Accounting & Public Policy**Journal of Forensic Accounting**Journal of Social Behavior & Personality**Research on Accounting Ethics**The Accounting Review*

Book reviewer:

Auditing & Assurance Services: A Systematic Approach, 2e-7e (Messier, Glover, & Prawitt, 1998-2010)*Auditing & Assurance Services: An Integrated Approach*, 13e (Arens, Elder, & Beasley, 2010)*Auditing and Assurance Services* (Hooks, 2010)*Effective Writing: A Handbook for Accountants* 5e, 8e (May & May, 2000, 2010)*Corporate Governance and Business Ethics* (Rezaee, 2007)*Financial Accounting* (Reimers, 2005)*Fraud Examination* (Albrecht, 2003)*Principles of Fraud Examination* (Wells, 2005)*Occupational Fraud and Abuse* (Wells, 2003)*Accounting Information Systems* 8e (Romney, Steinbart, & Cushing, 1998)*Accounting: Information for Decisions* (Ingram, Hill, & Albright, 1996)