

Todd DeZoort, Ph.D., CFE
Durr-Fillauer Chair in Business Ethics
& Professor of Accounting
July 2017

The University of Alabama
Culverhouse School of Accountancy
Box 870220
Tuscaloosa, AL 35487-0220

Phone: (205) 348-6694
Fax: (205) 348-8453
E-mail: tdezoort@cba.ua.edu
Website: <http://mycba.ua.edu/~tdezoort>

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

Center for Audit Quality (CAQ) Research Grant, “Auditor Use of Root Cause Analysis and its Effect on Professional Skepticism and Judgment in an Integrated Audit”, 2017-2018.

Association of Certified Fraud Examiners, 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.

American Accounting Association’s 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.
American Accounting Association 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

- DeZoort, T., Wilkins, A., & S. Justice. 2017. The Effect of Reporting Framework on Lenders' Assessments of SME Lending. forthcoming at *Journal of Accounting and Public Policy*.
- 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.

PUBLICATIONS (cont.)
Academic Research

- DeZoort, T. & P. Harrison. 2016. Understanding Auditors' Sense of Responsibility for Detecting Fraud within Organizations. *Journal of Business Ethics*, (February): 1-18.
- 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.
- 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.

PUBLICATIONS (cont.)
Academic Research

- 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*. (Vol. 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*. (Vol. 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.
- 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.

PUBLICATIONS (cont.)
Academic Research

- 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.
- 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.

PUBLICATIONS (cont.)
Academic Research

- 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.

Other Publications

- 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*.

PUBLICATIONS (cont.)
Other Publications

- 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., Lapidès, 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., Lapidès, P., & T. Neal. 2002. *21st Century Governance and Financial Reporting Principles for U.S. Public Companies*. Corporate Governance Center.
- DeZoort, T. & D. Hermanson. 2002. Corporate Governance Under Scrutiny: Lessons from Enron. *Internal Auditing* (March/April): 30-31.

RESEARCH IN PROGRESS

- “A Study of Perceived Fairness of Low Corporate Effective Tax Rates” (with H. Foster, T. Pollard, and E. Schnee). conditional acceptance at *Accounting Horizons*.
- “A Comparative Analysis of Investor and Auditor Materiality Judgments” (with T. Holt and J. Stanley). under review at *Contemporary Accounting Research*.
- “How Do Risk Management Programs Affect Financial Professionals’ Accountability Perceptions, Investment Decisions, and Decision-Making Effort?” (with J. Boyle and D. Hermanson). under review at *Management Accounting Quarterly*.
- “Audit Firm Rotation and Tenure Effects on Audit Committee Member Support in an Accounting Dispute” (with D. Hermanson and J. Rummell). working paper.

RESEARCH IN PROGRESS (cont.)

“Managing Academic Misconduct Risk in Higher Education Using a Student Whistleblower Policy”. working paper.

“The Effects of Problem Severity and Plan Viability on Managers’ Going Concern Judgments” (with J. Bierstaker). working paper.

“Auditor Use of Root Cause Analysis and its Effect on Professional Skepticism and Judgment in an Integrated Audit” (with M. Doxey and T. Pollard). data collection.

“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

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

“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.

PRESENTATIONS (cont.)

“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”.

Villanova University, Philadelphia, PA, 4/10.

2010 Auditing Midyear Conference. San Diego, CA, 1/10.

“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.

PRESENTATIONS (cont.)

“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” presented at the:

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

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

“The Information Contained in Insider Trading Surrounding Going Concern Audit Opinions” presented at the 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” presented at the:

AICPA, Washington, DC, 8/07.

AICPA, New York, NY, 12/04.

“Audit Committee Update on Governance Best Practices”, presented to 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” presented at the AAA Annual Meeting, Orlando, FL, 8/04.

“The Effects of Accountability Pressure Strength and Decision Aid Availability on Auditors’ Materiality Judgments” presented at the:

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”. presented at the:

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.” presented at the University of Kentucky, 3/02.

PRESENTATIONS (cont.)

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

“The Latest on Detecting and Assessing Fraudulent Financial Reporting.” presented at the 2000 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.” presented at the 1999 AAA Annual Meeting, San Diego, CA.

“The Impact of Commitment and Moral Reasoning on Auditors' Responses to Social Influence Pressure.” presented at the:

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.” presented at the 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.” presented at the 1998 ABO Research Conference, Orlando, FL.

“The Effects of Experience and Knowledge on Audit Committee Members' Performance of Financial Reporting Oversight Tasks.” presented at the

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

1998 Auditing Midyear Conference, Mesa, AZ.

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

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

“Teaching Fraud Risk Management”, C&BA BoV 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,” presented at the Association of Certified Fraud Examiners, Columbia, SC, 2/97.

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

PRESENTATIONS (cont.)

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

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

"Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results," presented at the 1995 ABO Research Conference, Orlando, FL.

"An Investigation of Obedience Pressure Effects on Auditors' Judgments," presented at the:

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

SERVICE (cont.)

Academic

The University of Alabama:

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
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

SERVICE (cont.)

Academic

The University of Alabama:

Emerging Scholars

Mentor, Allie Bartholomew, 2015-2016

Mentor, Hunter Foster 2013-2015

Mentor, Christine Loughran 2013

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

SERVICE (cont.)

Professional

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

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:

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

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)

SERVICE (cont.)

Professional

Book reviewer:

Occupational Fraud and Abuse (Wells, 2003)

Accounting Information Systems 8e (Romney, Steinbart, & Cushing, 1998)

Accounting: Information for Decisions (Ingram, Hill, & Albright, 1996)