

Aleksandra “Ally” B. Zimmerman, Ph.D., CPA (OH), CMA

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[SSRN Page](#) | [LinkedIn](#) | [Google Scholar](#) | [FSU website](#) | [BYU Accounting Ranking Page](#)

2023 BYU Individual Research Ranking: Audit Archival 6 Yr. Ranking – 17 of 741

2023 BYU Individual Ranking: Audit Overall 6 Yr.– 26 out of 1141

2024 Google Scholar Ranking: Citations – 621, h-index 13, i10-index - 16

WORK EXPERIENCE:

Florida State University, Tallahassee, Florida

Madeline Duncan Rolland Associate Professor of Business Administration with Tenure

Aug 2024 – Present

Dean’s Emerging Scholar

Aug 2022 – Jul 2024

Assistant Professor of Accounting

July 2019 – Jul 2024

ACG 4632 – Auditing Theory and Application I – Instructor rating – 4.65/5

Fall 2024 – 2 sections on campus (91 students)

Spring 2023 – 3 sections on campus (52 students)

Spring 2022 – 3 sections, hybrid format (75 students)

Spring 2021 – 3 sections, hybrid (65 students)

Spring 2020 – 3 sections, hybrid (66 students)

U.S. Securities and Exchange Commission (SEC)

Aug 2023-July 2024

IPA (Academic) Fellow in the Office of the Chief Accountant (OCA)

The responsibilities of this position included reviewing proposed rules and standards of the SEC, PCAOB, and other accounting and auditing standard setters and regulators (including the SPAC rule, climate disclosure rule, and PCAOB auditing standards and rules), drafting speeches and statements, assisting with accounting and independence consultations and PCAOB oversight activities, conducting training and providing CPE, coordinating school and university visits to the SEC, helping international accounting and auditing regulatory activities (IFRS, IASB, ISSB, GRI, ESMA, EFRAG, IAASB, IAESB, IOSCO, Monitoring Group, Monitoring Board), drafting and reviewing standard-setting and rulemaking economic analyses, providing academic research updates to the SEC, serving as a liaison between SEC and accounting academic community, and leading OCA modernization efforts.

Public Company Accounting Oversight Board (PCAOB), Washington, DC.

Senior Economic Research Fellow

June 2019 – June 2020

Conducted research on the effect of auditors’ use of specialists, tax experts, and national office consultations on audit quality; cleaned, coded, and analyzed PCAOB proprietary data; presented research to PCAOB staff

Northern Illinois University

June 2016 – June 2019

Assistant Professor of Accounting

ACCY 360 Assurance Services – Last teaching score - 4.83/5, *Spring 2017, 2018* – 2 sections

ACCY 331 Financial Reporting I – Last teaching score 4.64/5; *Fall 2016, 2017, Spring 2019* – 2 sections

Case Western Reserve University

July 2012 – May 2016

Research Assistant – Yi-Jing Wu, Mark H. Taylor, and Timothy J. Fogarty

Instructor - Survey of Accounting – Last overall teaching score 4.25/5; *Fall 2014, 2015* – 1 section

HW&Co., CPAs and Advisors, Beachwood, OH

Senior Accountant, Tax and Business Valuations Group

Nov 2010 – Jun 2012

Staff Accountant, Accounting and Auditing Group

Jan 2009 – Nov 2010

National City Bank (now PNC Bank), Cleveland, OH - Internal Audit Intern

May 2008 – Aug 2008

Singer, Press & Co., Beachwood, OH – Tax Intern

Jan 2008 – April 2008

PwC, Cleveland, OH - Systems and Process Assurance (IT.T. Audit) Intern

May 2007 – Aug 2007

American Testing Company, Bedford, OH – Accounting Clerk

Summers 2004-2007

Cuyahoga County Public Library, Mayfield Village, OH – Page

2000 – 2004

PROFESSIONAL CERTIFICATION:

Licensed Certified Public Accountant (CPA) (Ohio #46874 since 2009; Illinois #065.047997 2016-2021)
Certified Management Accountant (CMA) (certificate #45530 since 2015)
Accredited in Business Valuations (ABV) (certificate #3875 2011-2019)
IMA Data Analytics & Visualization Certificate 2020

EDUCATION:

Ph.D. Management (Accounting) *Case Western Reserve University*, May 2016
MSA (Master of Science in Accounting) (**Taxation**) *Kent State University* (summa cum laude), May 2012
BSBA (Accounting) *John Carroll University* (summa cum laude), Dec 2008 (degree awarded Jan 2009)
Kenyon College 2004 – 2006 (International Studies, Spanish, and Mathematics)

AWARDS, GRANTS, AND HONORS:

- 2024 Madeline Duncan Rolland Endowed Professorship
- 2024 Florida State University College of Business Outstanding Junior Faculty Research Award
- 2024 AAA Gender and Work-life Balance Section Best Paper Award for my paper on Auditor Gender and Ethnic Diversity, Auditor Retention, and Audit Quality across U.S. audit offices of the largest audit firms
- PhD Student Will Anding won the Financial Accounting Standards Board (FASB) Emerging Scholar Award
- Spring 2023 Undergraduate Research Opportunities Program (UROP) Materials Grant
- 2023-2025 *Contemporary Accounting Research* Journal Editorial Board Member
- 2022-2024 Dean's Emerging Scholar
- 2021-2022 Lybrand Award for outstanding article of the year in *Strategic Finance* magazine
- 2022 Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award
- Spring 2022 UROP Materials Grant
- PCAOB Senior Economic Research Fellow 2019-2020, Visiting Scholar 2020-Present
- Florida State University College of Business Summer Research Grant 2020, 2021, 2022, 2023
- Florida State University Provost Faculty Travel Grant 2020, 2022, 2023, 2024
- Institute of Management Accountants (IMA) Research Participants Grant 2019
- NIU College of Business 2017 Summer Research Grant
- 2016 AAA/Grant Thornton Doctoral Dissertation Award
- 2016 Academy of Accounting Historians Award of Excellence for "The Matching Principle Revisited"
- 2015-2016 Auditing Section Midyear Meeting Doctoral Consortium Fellow
- 2015 AAA Mid-Atlantic Region Meeting Best Doctoral Paper Award
- 2015 AAA Ohio Region Meeting Best Doctoral Paper Award
- 2014 AAA/Deloitte Doctoral Consortium Fellow
- 2014 AAA Ohio Region TLC Section Best Paper Runner-Up Award
- IMA Certified Management Accountant (CMA) Doctoral Scholarship

MEDIA and REGULATORY MENTIONS:

1. Researched cited by Olga Usvyatsky. (2024, September). EY makes a strategic move in a tight audit market by dropping clients. Deep Quarry. <https://deepquarry.substack.com/p/why-cys-dropping-certain-clients>
2. Research cited by Stephen Foley. (2024, August). SEC accused of 'censorship' over politically sensitive audit paper. Financial Times. <https://www.ft.com/content/e8f8c45c-2050-4646-a717-cbd337ccbdbc>
3. Interviewed in June 2024 by Mark Maurer, *Wall Street Journal*, for the article 'The Auditing Industry's Regulator Has a Vocal Critic. And She's on Its Board.' <https://www.wsj.com/articles/christina-ho-accounting-oversight-board-6803e065>.

4. Research cited by McKenna, Francine. January 7, 2024. SEC files a fraud complaint against SolarWinds and its CISO, but skips PwC, for now. The Dig (Accounting and Finance News Blog). <https://thedig.substack.com/p/sec-files-a-fraud-complaint-against?r=wko4z>
5. Featured by FSU Media. 2023. <https://business.fsu.edu/article/faculty-member-key-sec-role>.
6. Quoted in the news article “PwC Australia Tax Scandal Fuels Global Implications: Explained” by Michael Rapoport, Bloomberg Tax. May 24, 2023. <https://news.bloombergtax.com/daily-tax-report-international/pwc-australia-tax-scandal-fuels-global-implications-explained>
7. Quoted in the news article “EY Battles Internal Strife In Wake of Abandoned Break Up.” <https://news.bloombergtax.com/financial-accounting/ey-battles-internal-strife-in-wake-of-abandoned-break-up> Bloomberg. Iacone, Amanda, Nicola M. White, and Michael Rapoport. April 12, 2023.
8. Quoted in the news article “EY Split Sets Stage for Big Labor Shuffle Among Big Four.” Bloomberg. Iacone, Amanda. February 15, 2023.
9. Cited in *Staff White Paper: Economic Analysis on the Initial Implementation of the New Specialists Requirements* by the Public Company Accounting Oversight Board (PCAOB). Reber, R. L., M. J. Gurbutt, W. Shih. December 2022. Available at https://assets.pcaobus.org/pcaob-dev/docs/default-source/economicandriskanalysis/pir/documents/es-swp_econometric-analysis.pdf?sfvrsn=1399c925_6
10. Council of Institutional Investors Podcast “CPAs and Big 4 Audit Quality with Albert L. Nagy” December 20, 2022. <https://www.cii.org/podcasts>
11. Meyer, Cheryl. AICPA Extra Credit Newsletter. December 8, 2020. “9 tips for teaching data analytics.” <https://www.journalofaccountancy.com/newsletters/extra-credit/tips-for-teaching-data-analytics.html?>
12. McKenna, Francine. October 12, 2018. Quoted in the article “About One in Five Negative Opinions Won’t Be Seen If SEC Pushes Ahead with Exemption Plan.” Available at: <https://www.marketwatch.com/story/about-one-in-five-negative-opinions-wont-be-seen-if-sec-pushes-ahead-with-exemption-plan-2018-10-02>
13. Public Company Accounting Oversight Board (PCAOB). *Proposed amendments to auditing standards for auditor’s use of the work of specialists*. PCAOB Release No. 2017-003 June 1, 2017. PCAOB Rulemaking Docket Matter No. 044. Washington, DC: PCAOB. Available at: <https://pcaobus.org/Rulemaking/Docket044/2017-003-specialists-proposed-rule.pdf> (page 37).

ACADEMIC RESEARCH:

Peer-Reviewed Academic Publications

1. “Does Gender and Ethnic Diversity among Audit Partners Influence Office-Level Audit Personnel Retention and Audit Quality?” with Eric Condie (Georgia Tech), Ling Lisic (Virginia Tech), J. Mike Truelson (Mississippi State), and Timothy Seidel (Brigham Young University), accepted by *Contemporary Accounting Research* on April 20, 2023. <https://onlinelibrary.wiley.com/doi/abs/10.1111/1911-3846.12882>
2. “The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” with David Wood (Brigham Young University) and many others, accepted by *Issues in Accounting Education* April 2023.. <https://doi.org/10.2308/ISSUES-2023-013>
3. “Auditors’ Use of In-House Specialists” with Miguel Minutti-Meza (University of Miami), Joon-Suk Lee (FINRA), and Dereck Barr-Pulliam (University of Louisville) accepted by *Journal of Accounting Research* April 2023. <https://onlinelibrary.wiley.com/doi/abs/10.1111/1475-679X.12485>
4. “CPAs and Office Audit Quality” with Matthew Sherwood (University of Massachusetts Amherst) and Albert Nagy (John Carroll University), *Journal of Accounting and Public Policy* September 2022 <https://www.sciencedirect.com/science/article/abs/pii/S0278425422000813>.
5. “You Can’t Get There from Here: The Influence of an Audit Partner’s Prior Non-Public Accounting Industry Experience on Audit Outcomes,” with Ling Lisic (Virginia Tech), Jeff Pittman (Memorial University of Newfoundland), and Timothy Seidel (Brigham Young University) *Accounting, Organizations, and Society*, June 2022. <https://www.sciencedirect.com/science/article/abs/pii/S0361368221001094>.
6. “The Spillover Effect of Audit Firm Office Acquisition on the Audit Quality of the Existing Client Base” with R. Drew Sellers, Amir Moeini Chaghervand (Kent State University), and Timothy J. Fogarty (Case Western Reserve University –*Accounting Horizons*, accepted online 2021, in print June 2022 <https://doi.org/10.2308/HORIZONS-18-098>.

7. “The Market Premium for Non-Big 4 Audit Partners with Big 4 Experience” with Kenneth Bills (University of Arkansas) and Monika Causholli (University of Kentucky), *Accounting Horizons* June 2021. <https://doi.org/10.2308/HORIZONS-2019-524>.
8. “Non-CPAs and Office Audit Quality” with Matthew Sherwood (University of Massachusetts Amherst) and Albert Nagy (John Carroll University), *Accounting Horizons* Online February 2020. <https://doi.org/10.2308/horizons-18-072>.
9. “Audit Partner Assignments and Audit Quality in the US.” with Grace Lee (Fordham University) and Albert Nagy (John Carroll University), *The Accounting Review* (March 2019) <https://doi.org/10.2308/accr-52218>.
10. “Does Selection of a Local Industry Specialist Auditor Matter to Nonprofit Organizations?” with Erica Harris (Villanova University) and Stefanie Tate (University of Massachusetts), *Nonprofit and Voluntary Sector Quarterly* (2018) <https://doi.org/10.1177/0899764018784752>.
11. “Few Are Called, Fewer Are Chosen: Elite Reproduction in U.S. Academic Accounting,” with Tim J. Fogarty (CWRU) *Critical Perspectives on Accounting* (2018) <https://doi.org/10.1016/j.cpa.2018.09.001>
12. “Is Accounting an Applied Discipline?: An Institutional Theory Assessment of the Value of Faculty Accounting-Related Work Experience in the Academic Labor Market” with Gregory A. Jonas (CWRU) and Timothy J. Fogarty (CWRU), *Journal of Accounting Education* (2017). <https://doi.org/10.1016/j.jaccedu.2017.09.005>
13. “The Matching Principle Revisited.” *Accounting Historians Journal* (June 2016) with Robert Bloom (John Carroll University) – Winner of 2016 Award of Excellence - <https://doi.org/10.2308/0148-4184.43.1.79>
14. “What Do We Mean by Accounting Program Quality? A Decomposition of Accounting Faculty Opinions,” *Journal of Accounting Education* (2016), with Timothy J. Fogarty (Case Western Reserve University) and Vernon J. Richardson (Arkansas) <http://www.sciencedirect.com/science/article/pii/S0748575115300439> .
15. “The Joint Impact of Management Expressed Confidence and Response Timeliness on Junior Auditor Professional Skepticism.” *Managerial Auditing Journal* (2016) Vol. 31 Issue 6/7, pp. 566-588. <http://www.emeraldinsight.com/doi/abs/10.1108/MAJ-12-2014-1145>
16. “The JOBS Act Disclosure Exemptions: Some Early Evidence.” *Research in Accounting Regulation* 27 (2015), p. 73-82. [doi:10.1016/j.racreg.2015.03.009](https://doi.org/10.1016/j.racreg.2015.03.009).

Practitioner Publications

1. “Does Gender and Ethnic Diversity among Audit Partners Impact Office-Level Outcomes?” with Eric Condie (Georgia Tech), Ling Lisic (Virginia Tech), J. Mike Truelson (Mississippi State), and Timothy Seidel (Brigham Young University), accepted by *Current Issues in Auditing* on December 7, 2023. Online January 30, 2004. <https://doi.org/10.2308/CIIA-2023-021>
2. Carlisle, M., C. Hux, and A. B. Zimmerman. “Selecting an Audit Partner: How to Determine the Right ‘Fit’,” *Strategic Finance*, (November 2021) <https://sfmagazine.com/articles/2021/november/selecting-the-right-audit-partner> (Winner of a *Strategic Finance* best paper award)
3. Bolt-Lee, C., Y. Wu and A. B. Zimmerman. “Highlights of Ethics Research.” *Journal of Accountancy* June 2014. <http://journalofaccountancy.com/issues/2014/jun/20139009.html>

Under Review at Peer-Reviewed Academic Journals

1. “Movements in the Public Accounting Field: The Colonization of Non-Big 4 Firms by Former Big 4 Professionals” with Laurence Doust (HEC Montreal) and Candice Hux (Northern Illinois University) invited for 4th round review at *Contemporary Accounting Research*
2. “The role of tax experts in audit engagements” with Andrew Bauer (University of Waterloo), Miguel Minutti-Meza (University of Miami), and Saad Siddiqui (University of Texas at Austin) invited for 2nd round review at *The Accounting Review*
3. “Common Auditors in Supply Chain Relationships and the Provision of Trade Credit” with Ling L. Lisic (Virginia Tech), Timothy A. Seidel (BYU), and Hanzhong Shi (Huazhong University of Science and Technology), invited for 3rd round submission at *The Accounting Review*
4. “How Does an Audit Partner’s Perceived Technical Expertise and Objectivity Impact the Audit Partner Selection Process? Experimental Evidence on Managers’ Recommendations” with Lori Bhaskar (Indiana

- University Bloomington), Melissa Carlisle (Case Western Reserve University), and Candice Hux (Northern Illinois University) invited for 2nd round submission at *Accounting, Organizations, and Society*
5. “Auditors’ National Office Consultations,” with Matthew Sherwood (UMass Amherst) and Miguel Minutti-Meza (University of Miami) invited for 2nd round review by *The Accounting Review*
 6. “Beyond the Big: Exploring the Organizational Culture in Non-Big 4 Firms” with Laurence Daoust (HEC Montreal), Tim Fogarty (CWRU), and Candice Hux (Northern Illinois University) under 2nd round review at *Auditing: A Journal of Practice and Theory*
 7. “Audit Practice Personnel Turnover and Audit Quality,” with Linde Kerckhofs (IESEG, Lille), Christophe van Linden (Oslo Metropolitan University), and Marie-Laure Vandenhoute (Vrije Universiteit Brussel) invited for 2nd round submission at *Auditing: A Journal of Practice and Theory*
 8. “The Role of International Experience in Audit Partners’ Careers and Audit Outcomes,” with Lauren Matkaluk (Arizona State University), Nate Newton (Florida State University), and Mikhail Pevzner (University of Baltimore) under initial review at *Contemporary Accounting Research*
 9. “Audit Partners in Leadership Roles: Implications for Audit Quality” with Will Anding (Florida State), Mike Mowchan (Baylor University), and Timothy Seidel (Brigham Young University) under initial review at *Management Science*
 10. “A Tale of Three Inspection Regimes: How GNF, Annual NAF, and Triennial NAF Audit Firms Experience the PCAOB Inspection Deficiency Remediation Process,” with Ken Bills (Michigan State University), John Keyser (Case Western Reserve University), and Marietta Peytcheva (Lehigh University) under initial review at *Contemporary Accounting Research*
 11. “Auditor National Office Experience, Career Outcomes, and Audit Quality,” with Lauren Matkaluk (Arizona State University), Nate Newton (Florida State University), and Mikhail Pevzner (University of Baltimore), submitted to *Journal of Accounting, Auditing, and Finance*
 12. “Do Audit Partners Exhibit Home Bias?” with Yuzhou Chen (Univ. of Nebraska Omaha) and Tim Seidel (BYU) submitted to *The Accounting Review*

Working Papers

1. “Straddling: The Determinants and Impacts Consequences of Auditor Choice for Nonprofit Organizations” with Colleen Boland (University of Wisconsin Milwaukee), Will Cather (Florida State), and Stefanie Tate (the University of Massachusetts Lowell), revising for submission to *The Accounting Review*
2. “Improving the integration of expert evidence in cross-functional team collaboration in auditing: The influence of perspective-taking” with Jennifer Joe (University of Delaware) and Yi-Jing Wu (Texas Tech University) revising for submission to *Accounting, Organizations, and Society*
3. “Audit Quality in the Virtual Environment: Has the COVID-19 Pandemic Left Auditors Worse Off?,” with Dereck Barr-Pulliam (University of Louisville) and Kim Walker (Virginia Tech) revising for submission to *Accounting, Organizations and Society*
4. “Big 4 Audit Firm Style in Non-Big 4 Firms,” with Matt Baugh (Arizona State University), Lauren Matkaluk (Bowling Green State University), and Heather Li (Bentley University), revising for submission to *Contemporary Accounting Research*

Work in Process

1. *Routledge Companion to Auditing* Book Chapter “International Auditing Standards” with Tjibbe Bosman, University of Amsterdam Business School
2. *Auditing Research Synthesis – What have we learned from PCAOB Form AP?* with Daniel Aobdia (Penn State University), Jenna Burke (University of Colorado, Denver), Kris Hardies (University of Antwerp), Brad Lawson (Oklahoma State University), and Tim Seidel (Brigham Young University)
3. Self-Selection Into Accounting And Its Career Consequences For Females And Minorities In The U.S., with Connor Dawkins (Florida State), Patrick Kielty (The Ohio State University), Hye (Grace) Lee (Fordham University), Paul Madsen (University of Florida), and Stephani Mason (DePaul University)
4. The Impact of Social and News Media on the Perceptions of the Accounting Profession and Professional and Organizational Commitment, with Connor Dawkins (PhD Student, FSU) and Allen Blay (FSU)

Invited Research Presentations

Planned Winter/Spring 2025 – University of Texas Arlington, Iowa State University, University of Buffalo

1. “A Tale of Three Perspectives: How GNFs, Annual NAFs, and Triennial NAFs Experience the PCAOB Inspection Deficiency Remediation Process”
 - a. University of Illinois Audit Symposium, October 2025
2. “Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off?”
 - a. Center for Audit Quality, April 2024, by co-author
 - b. University of North Carolina, Charlotte, by co-author
3. “Determinants and consequences of auditors’ national office consultations,” planned
 - a. 2024 Florida Accounting Schools Research Symposium, Sep 2024
 - b. 2024 International Symposium on Audit Research (ISAR), June 2024, by co-author
 - c. 2024 Virginia Tech Accounting Conference, May 2024
 - d. 2024 Deloitte/University of Kansas Audit Symposium, May 2024, by co-author
 - e. Colorado State University, April 2024, by co-author
 - f. Manchester University 2024, by co-author
 - g. University of Oklahoma 2024, by co-author
 - h. University of Melbourne 2024, by co-author
4. “Audit partner national office experience and audit quality”
 - a. 2024 International Symposium on Audit Research (ISAR), June 2024
 - b. 2024 Deloitte/University of Kansas Audit Symposium, May 2024
 - c. 2024 AAA Auditing Section Midyear Meeting, New Orleans, LA, January 2024 by co-author
 - d. 2023 European Audit Research Network Conference, Thessaloniki, Greece
 - e. 2023 AAA Annual Meeting, Denver, CO
 - f. 2023 International Symposium on Audit Research (ISAR), Sydney, Australia, June 2023 (accepted)
 - g. 2023 BAFA Audit SIG Meeting, Edinburgh, Ireland, May 2023 (accepted)
5. “The role of international experience in audit partners’ careers”
 - a. 2023 Hawaii Accounting Research Conference, January 2023
 - b. 2023 AAA Audit Section Midyear Meeting (Austin, TX), January 2023 by co-author
 - c. West Virginia University, October 2022
 - d. 2022 Florida Accounting Symposium (Miami, FL) – September 2022
 - e. Baylor University, September 2022
 - f. Haskayne and Fox Accounting Conference (Whistler, BC) – June 2022 by co-author
6. “The role of tax experts in audit engagements”
 - a. Arizona State University, April 2024, by co-author
 - b. University of Massachusetts at Amherst, April 2024, by co-author
 - c. 2024 AAA Auditing Section Midyear Meeting, New Orleans, LA, January 2024
 - d. 2022 AAA Annual Meeting, August 2022 (San Diego, CA), by co-author
 - e. 2022 International Symposium on Audit Research (ISAR) – virtual, June 2022 by co-author
 - f. 2022 Deloitte/K.U. Audit Symposium (Lawrence, KS) – May 2022
 - g. University of Texas at El Paso, virtual – April 2022
 - h. 2022 McMaster Accounting Research Symposium (Ontario, Canada) – April 2022 by co-author
 - i. Florida State University, Feb 2022
 - j. 2022 American Taxation Association’s Midyear Meeting, Feb 2022, presented by co-author
 - k. University of Illinois at Urbana-Champaign, November 2021, presented by co-author
 - l. The University of Texas San Antonio, November 2021
 - m. PCAOB, January 2021 and September 2020
7. “How Does an Audit Partner’s Big 4 Experience and Social Ties Jointly Impact the Audit Partner Selection Process? Experimental Evidence on Managers’ Recommendations”
 - a. 2022 International Symposium on Audit Research (ISAR) – June 2022, by co-author
 - b. 2022 Deloitte/K.U. Audit Symposium – May 2022
 - c. Florida Behavioral Accounting Research Symposium (FBARS), November 2021
 - d. EARNet Conference, September 2021

- e. 31st Annual BAFA Audit & Assurance Conference, May 2021
 - f. University of North Texas Accounting Conference, March 2021
 - g. Audit Academics Zoom Workshop, June 2020
 - h. 2020 Deloitte/University of Kansas Audit Symposium
 - i. Case Western Reserve University 2019
 - j. AAA Annual Meeting (August 2019), presented by co-author
 - k. 2nd Annual MAC (Midwest Athletic Conference) Schools Research Conference, Naperville, IL, April 2019
8. “Does Gender & Ethnic Diversity among Audit Office Leadership Influence Auditor Retention & Audit Quality?”
- a. PCAOB Conference on Auditing and the Capital Markets – October 2023
 - b. U.S. SEC Office of the Chief Accountant – March 2023
 - c. Florida International University, April 2022
 - d. Iowa State University, April 2022, presented by co-author
 - e. The University of Nebraska – Lincoln, March 2022, presented by co-author
 - f. Hawaii Accounting Research Conference (HARC) January 2021, presented by co-author
 - g. AAA Annual Meeting 2020, presented by co-author
 - h. Virginia Tech University, August 2020, presented by co-author
9. “Audit Partners in Leadership Roles and Implications for Audit Quality”
- a. 2024 Deloitte/University of Kansas Audit Symposium, May 2024, by co-author
 - b. Florida Accounting Schools (FAS) Conference, October 2021
 - c. EARNet Conference, September 2021
 - d. 2021 AAA Annual Meeting, August 2021
 - e. Audit Researchers Summer Zoom Workshop, July 2021
 - f. 8th International Conference of the Journal of International Accounting Research (JIAR), June 2021
 - g. AAA Spark Meeting of the Regions, May 2021
 - h. 31st Annual BAFA Audit & Assurance Conference, May 2021
 - i. Florida State University, March 2021
10. “Audit Firm Employee Turnover and Audit Quality”
- a. European Accounting Association Annual Congress, May 2024, presented by co-author
 - b. European Accounting Association Annual Congress, May 2022, presented by co-author
 - c. EARNet Conference, September 2021, presented by co-author
 - d. 8th International Conference of the Journal of International Accounting Research, June 2021
 - e. AAA Spark Meeting of the Regions, May 2021
 - f. 31st Annual BAFA Audit & Assurance Conference, May 2021
 - g. Florida State University, February 2021
 - h. Vrije Universiteit Brussel, May 2020 presented by co-author
11. “Big 4 Audit Style in Non-Big 4 Firms”
- a. 2022 AAA Annual Meeting, San Diego, CA, August 2022, presented by co-author
 - b. 2022 AAA Auditing Section Midyear Meeting, Jan 2022
 - c. 8th International Conference of the Journal of International Accounting Research, June 2021
 - d. AAA Spark Meeting of the Regions, May 2021, presented by co-author
 - e. AAA Southwest Region Faculty-Doctoral Student Interchange, May 2021, presented by co-author
 - f. 31st Annual BAFA Audit & Assurance Conference, May 2021, presented by co-author
 - g. Florida State University, February 2021
12. “Two Sides of the Same Coin: Institutional Logics in Big 4 and Non-Big 4 Accounting Firms”/“Organizational Climates in Non-Big 4 vis-à-vis Big 4 Accounting Firms”
- a. 2023 CAAA Annual Meeting, Quebec City, June 2023
 - b. EIASM Discussion Forum on Qualitative Accounting Research in N. American Journals, Sep. 2022
 - c. IPA (13th Interdisciplinary Perspectives on Accounting Conference 2021), July 2021
 - d. 2021 CAAA Annual Meeting, June 2021, presented by co-author
 - e. 2021 Joint Conference of the PI., GIWB, and Canadian Alternative Accounts Conference, April 2021

- f. European Audit Research Network (EARNet) Conference, University of Parma (Sept. 2019)
 - g. Case Western Reserve University (May 2019)
 - h. 2nd Annual MAC Schools Research Conference, Naperville, IL (April 2019); presented by co-author
13. “Big 4 professionals in non-Big 4 firms: Deviant trajectories, habitus adjustment, and capital mobilization”
- a. 2021 AFAANZ Annual Conference, July 2021
 - b. IPA (13th Interdisciplinary Perspectives on Accounting Conference), July 2021, by co-author
 - c. 2021 EIASM Discussion Forum on Qualitative Accounting Research. by co-author.
 - d. CAAA Annual Meeting, June 2021, by co-author
 - e. 2021 Joint Conference of the PI., GIWB, and Canadian Alternative Accounts Conference, April 2021
 - f. HEC Montreal Workshop, March 2021, by co-author.
 - g. AAA Audit Section Midyear Meeting, January 2021
 - h. 5th Qualitative Accounting Research Symposium, University of Guelph, November 2020
14. “You Can’t Get There from Here: The Influence of an Audit Partner’s Prior Private Industry Experience on Audit Outcomes”
- a. AAA Audit Section Midyear Meeting, January 2021, presented by co-author
 - b. University of Tennessee Knoxville, November 2020, presented by co-author
 - c. Utah State University, October 2020, presented by co-author
 - d. West Virginia University, October 2020, presented by co-author
15. “Auditors’ Use of Specialists”
- a. PCAOB, November 2022
 - b. University of North Texas Accounting Research Conference, March 2021, presented by co-author
 - c. University of Florida, March 2021
 - d. Early Insights in Accounting Research Workshop, November 2020
 - e. Virginia Tech, November 2020, presented by co-author
 - f. Hong Kong University, November 2020, presented by co-author
 - g. Florida State University, October 2020
 - h. PCAOB, March 2020 and September 2020
16. “The Effects of Straddling: Evidence from Audit Partners Auditing Both Public Companies and Nonprofit Organizations”
- a. AAA Spark Meeting of the Regions, May 2021
 - b. 31st Annual BAFA Audit & Assurance Conference, May 2021
 - c. Florida State University, April 2021
 - d. AAA Annual Meeting, San Francisco, CA (August 2019), presented by co-author
 - e. 25th Annual International Symposium on Audit Research (ISAR), Boston (June 2019), co-author
 - f. BAFA Audit and Assurance Annual Conference, Birmingham, UK (May 2019)
 - g. Illinois State University (April 2019)
 - h. AAA GNP Section Midyear Meeting (March 2019)
17. “The Market Premium for Audit Partners with Big 4 Experience”
- a. Florida State University (March 2019)
 - b. Arizona State University (January 2019)
 - c. AAA Auditing Section Midyear Meeting, Nashville, TN (January 2019)
 - d. University of Notre Dame (December 2018) – presented by co-author
 - e. University of Wisconsin-Madison (September 2018)
 - f. Kent State University (September 2018)
 - g. European Accounting Association Annual Congress, Milan, IT (May 2018)
 - h. Ball State University (April 2018)
18. “Is the Availability of Qualified Staff in an Audit Office Associated with Office Audit Quality?”
- a. BAFA Audit and Assurance Annual Conference, Birmingham, UK (May 2019), by co-author
 - b. Kent State University (February 2019)
 - c. 2018 AAA Audit Section Midyear Meeting, Portland, OR (January 2018)
 - d. 24th Annual International Symposium of Audit Research (ISAR), Maastricht, Netherlands (June 2018)
 - e. 2018 CAAA Annual Meeting, Calgary, Alberta, Canada (June 2018)

- f. 2018 AAA Annual Meeting, Washington, DC (August 2018)
19. “Are Nonprofits Punished for Persistent Internal Control Problems and Rewarded for Swift Remediation?”
 - a. 2017 AAA Annual Meeting, San Diego, CA (August 2017)
20. “The Spillover Effect of Audit Firm Office Acquisition on the Audit Quality of the Existing Client Base”
 - a. Florida Atlantic University (November 2019)
 - b. 2018 CAAA Annual Meeting, Calgary, Alberta, Canada (June 2018)
 - c. 2018 Midwest Athletic Conference (MAC) 1st Annual Research Conference, Indianapolis (Apr. 2018)
 - d. 2018 AAA Audit Section Midyear Meeting Roundtable Forum, Portland, OR (January 2018)
 - e. 2017 AAA Annual Meeting, San Diego, CA (August 2017)
 - f. Northern Illinois University (October 2017)
21. “Is Accounting an Applied Discipline?: An Institutional Theory Assessment”
 - a. 2017 AAA Annual Meeting, San Diego, CA (August 2017; presented by co-author)
22. “Does increased access to non-accounting professionals enhance financial statement audit quality?”
 - a. 2018 Deloitte/University of Kansas Audit Symposium, Lawrence, KS (May 2018)
 - b. 23rd Annual International Symposium on Audit Research (ISAR), Sydney, Australia (June 2017)
 - c. 27th Annual British Finance and Accounting Audit Research Conference, London, UK (May 2017)
 - d. AAA Audit Midyear Meeting, Orlando, FL (January 2017)
23. “Improving the integration of expert advice in auditing: The influence of expert perspective taking.”
 - a. University of South Carolina (March 2021)
 - b. The University of Delaware (May 2019; presented by co-author)
 - c. 2018 Audit Section Midyear Meeting, Portland, OR (January 2018)
 - d. PCAOB/JAR Conference (October 2017; presented by co-author)
 - e. International Symposium on Audit Research (June 2016; presented by co-author)
 - f. College of William and Mary (February 2016; presented by co-author)
 - g. Case Western Reserve University (February 2016)
 - h. Texas Tech University (April 2016; presented by co-author)
24. “Auditor Industry Specialization in the Nonprofit Sector”
 - a. AAA Ohio Region Meeting, Cleveland, OH (April 2016)
 - b. 2016 AAA Annual Meeting, New York City (Aug 2016; presented by co-author)
25. “Audit Partner Characteristics and Audit Quality in the U.S.: Initial Evidence”
 - a. AAA Ohio Region Meeting, Cleveland, OH (April 2016)
 - b. 2016 Deloitte/K.U. Audit Symposium, University of Kansas (May 2016)
 - c. 2016 AAA Annual Meeting, New York City (Aug 2016)
26. “Does the Audit Market Price Big 4 Experience in Non-Big 4 Firms?”
 - a. The University of Akron Research Workshop, Akron, OH (January 2015)
 - b. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
 - c. AAA Ohio Region Meeting, Cleveland, OH (May 2015)
 - d. International Symposium on Audit Research Conference, Boston, MA (June 2015)
 - e. AAA Annual Meeting, Chicago, IL (August 2015)
 - f. University of Richmond (October 2015)
 - g. University of Vermont (October 2015)
 - h. University of New Hampshire (October 2015)
 - i. John Carroll University (October 2015)
 - j. American University in Washington, DC (November 2015)
 - k. Northern Illinois University (November 2015)
 - l. University of Massachusetts Lowell (November 2015)
27. “An Experimental Investigation of Auditor Professional Skepticism in Auditor Client Email Inquiries”
 - a. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
 - b. AAA Ohio Region Meeting, Cleveland, OH (May 2015)
28. “What Do We Mean by Accounting Program Quality? A Decomposition of Accounting Faculty Opinions”
 - a. AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ (April 2015)
 - b. AAA Ohio Region Meeting, Cleveland, OH (May 2015) – presented by co-author

- c. AAA Annual Meeting, Chicago, IL (August 2015)
- 29. “Corporate Governance and Voluntary Disclosure: Evidence from Emerging Growth Companies”
 - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
 - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 30. “The Impact of Professional Experience on U.S. Accounting Faculty Research Productivity”
 - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
 - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 31. “Accumulated Advantage in Academic Accounting: We Are Who We Admit”
 - a. AAA Annual Meeting. American Accounting Association, Atlanta, GA (August 2014)
 - b. AAA Ohio Regional Meeting. American Accounting Association, Columbus, OH (May 2014)
- 32. “Historical Perspectives on the Matching Principle: Why Matching Remains Relevant”
 - a. AAA Annual Meeting. American Accounting Association, Anaheim, CA (August 2013)
 - b. AAA Ohio Regional Meeting. American Accounting Association, Huron, OH (May 2013)
- 33. “401(k) and Fund Fees: Can Transparency in Fee Disclosure Alleviate the Modern Dual-Agency Problem?”
 - a. AAA Ohio Regional Meeting. AAA, Huron, OH (May 2013).

Other Invited Professional Presentations

- 1. Moderator – 2025 AAA Audit Midyear Meeting – Past, Present, and Future of Auditing Research, A Fireside Chat with Senior Scholars – Jane Jollineau and Ken Trotman
- 2. Panelist – 2024 All Ohio Meeting Regulatory Landscape Panel, April 2024
- 3. Presenter – March 1, 2024, AAA WeARE Webinar CPE – How Academics Can Impact Practice and Policy
- 4. Moderator – 2024 AAA Audit Midyear Meeting – Past, Present, and Future of Auditing Research, A Fireside Chat with Senior Scholars – Bill Kinney, Tom Omer, and Zoe-Vonna Palmrose
- 5. Panelist – 2020 AAA Annual Meeting – Teaching Audit Data Analytics Panel Session
- 6. Panelist – 2023 KPMG Ph.D. Project Conference – Academic Fellowships Panel Session
- 7. Panelist – 2023 European Auditing Research Network (EARNet) Conference
- 8. Presenter – 2024 AAA WeARE Education Webinar – March 2024 – How Academics Can Impact Practice
- 9. US SEC OCA Presentation on the UN.N. SEEA-EA Framework, September 2023
- 10. US SEC Accounting and Auditing Academic Update, October 2023
- 11. US SEC Accounting and Auditing Academic Update, November 2023
- 12. US SEC Accounting and Auditing Academic Update, December 2023
- 13. US SEC Accounting and Auditing Academic Update, January 2024
- 14. US SEC Accounting and Auditing Academic Update, February 2024
- 15. US SEC Accounting and Auditing Academic Update, March 2024
- 16. US SEC Accounting and Auditing Academic Update, April 2024
- 17. US SEC Accounting and Auditing Academic Update, May 2024
- 18. US SEC Accounting and Auditing Academic Update, July 2024

SERVICE:

Academic Journal Manuscript Reviews

Editorial Board

Contemporary Accounting Research 2023-2025

Ad hoc reviewer - *Journal* – Number of Manuscripts - Year

- 1. *The Accounting Review* – 3 (3-2021, 1-2022, 1-2024)
- 2. *Contemporary Accounting Research* – 18 (2-2018, 4-2020, 6-2021, 3-2022, 3-2023, 1-2024)
- 3. *Review of Accounting Studies* – 4 (1-2019, 1-2023, 2-2024)
- 4. *Accounting, Organizations and Society* – 2 (2-2023)
- 5. *Auditing: A Journal of Practice and Theory* – 9 (1-2018, 1-2019, 2-2021, 2-2022, 3-2023, 1-2024)
- 6. *Accounting Horizons* – 8 (2-2019, 1-2020, 1-2021, 1-2022, 1-2023, 1-2024)
- 7. *Journal of Accounting, Auditing, and Finance* – 1 (1-2022)
- 8. *International Journal of Auditing* – 5 (4-2020-2021, 1-2022)
- 9. *Managerial Auditing Journal* – 5 (2-2018, 2-2020, 1-2022)

10. *Accounting Historians Journal* – 4 (2-2016, 4-2022)
11. *Accounting Forum* – 3 (1-2021, 1-2022, 1-2023)
12. *Issues in Accounting Education* – 1 paper (2021)
13. *European Accounting Review* – 3 papers (1-2019, 1-2023, 1-2024)
14. *Critical Perspectives on Accounting* – 1 paper (2019)
15. *Accounting and the Public Interest* – 3 (1-2018, 1-2020, 1-2023)
16. *Asian Review of Accounting* – 1 (1-2018)
17. *Research in Accounting Regulation* – 4 (4-2016-2018)
18. *Journal of International Accounting, Auditing, and Taxation* – 1 (1-2018)
19. *Journal of International Accounting Research* – 1 (1-2024)

Professional and Public Service and Leadership Roles

1. 2024-2025 Accounting High School Student AP Research Project Advisor (Megan Taylor, Georgia)
2. AAA Senior Scholar Task Force 2023-Present
3. AAA Competitive Manuscript Award Screening Committee Member 2024-2025
4. AAA Governance Committee 2024-2025
5. AAA 2024 Auditing Section Midyear Meeting Co-Chair (Organizer)
6. AAA 2023 Auditing Section Midyear Meeting Paper Chair
7. AAA 2022 Annual Meeting Auditing Section Program Chair
8. AAA 2022 Competitive Manuscript Award Committee Member
9. AAA 2021 Annual Meeting Auditing Section Program Vice Chair
10. FICPA Accounting Careers and Education Committee member 2021-2022, 2022-2023
11. FICPA Florida State University Accounting Conference Committee member 2022-2023
12. Deloitte Trueblood Seminar for Professors Planning Committee member and discussion leader - 2019-2020 & 2020-2021
13. Illinois CPA Society CPA Exam Scholarship Award Committee - March 2017-April 2019
14. Ohio Society of CPAs Young CPAs State Leadership Board, Cleveland Planning Committee 2009-2012

Academic Conference Reviews, Discussions, and Moderator Assignments

1. Reviewer – 2025 Auditing Section Midyear Meeting – 2 papers
2. Reviewer – 2024 Government and Nonprofit Section Midyear Meeting – 1 paper
3. Reviewer – 2023 AAA Annual Meeting – 2 papers
4. Reviewer – 2023 University of North Texas (UNT) Accounting Research Conference – 2 papers
5. Reviewer – 2023 HARC Conference – 1 paper
6. Reviewer – 2022 AAA FARS Section Midyear Meeting – 2 papers
7. Discussant and Reviewer – 2022 AAA Auditing Section Midyear Meeting – 2 papers
8. Reviewer – 2022 HARC Conference – 1 paper
9. Discussant and Moderator – 2021 EARNet Conference – 1 paper
10. Moderator – 2021 AAA Journal of International Accounting Research (JIAR) Conference
11. Discussant – 2021 AAA Spark Meeting of the Regions
12. Reviewer – 2021 UNT-ARC Conference – 6 papers
13. Reviewer (2 papers) and Discussant (1 paper) – 2021 AAA Audit Section Midyear Meeting
14. Reviewer – 2020 AAA Annual Meeting – 1 paper
15. Reviewer (2 papers) and Discussant (1 paper) – 2020 AAA Auditing Section Midyear Meeting
16. Discussant – 2019 Florida Accounting Conference – 1 paper
17. Reviewer and Discussant – 2019 AAA Annual Meeting – 2 papers Auditing, 2 papers ABO, 1 paper GNP
18. Reviewer – 2019 CAAA Annual Meeting – 2 papers
19. Reviewer – 2019 MAC Schools Conference – 1 paper
20. Reviewer and Discussant – 2019 AAA GNP Section Meeting – 1 paper
21. Reviewer – 2019 AAA Auditing Meeting – 2 papers
22. Discussant and Reviewer, 2018 CAAA Annual Meeting – 2 papers
23. Reviewer, 2018 AAA Annual Meeting – 3 papers

24. Discussant and Reviewer, 2018 AAA Audit Meeting – 2 papers for each role
25. Discussant and Reviewer, 2018 AAA Audit Section Mid-Year Meeting – 2 papers
26. Reviewer, 2017 CAAA (Canadian Academic Accounting Association) Annual Meeting – 2 papers
27. Discussant and Reviewer, 2017 AAA Annual Meeting – 3 papers reviewer, 1 paper discussant
28. Reviewer, 2016 ABO Section Mid-Year Meeting – 1 paper
29. Reviewer, 2016 Midwest Region Meeting – 2 papers
30. Reviewer, 2016 AAA Annual Meeting, New York, NY – 3 papers
31. Discussant and Reviewer, 2016 AAA Ohio Region Meeting, Beachwood, OH
32. Discussant and Reviewer, 2016 AAA Audit Mid-Year Meeting, Scottsdale, AZ
33. Reviewer, 2016 AAA Government and Nonprofit Accounting Section Meeting, Washington, DC.
34. Discussant, 2015 AAA Government and Nonprofit Accounting Section Meeting, Detroit, MI
35. Reviewer, 2015 AAA Annual Meeting, Chicago, IL
36. Reviewer, 2015 AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ
37. Reviewer, 2015 AAA Southeast Region Meeting, Asheville, NC
38. Reviewer, 2015 AAA Public Interest Meeting, Crystal City, VA
39. Reviewer, 2015 AAA Ohio Region Meeting, Cleveland, OH
40. Reviewer, 2015 AAA Forensic Accounting Section Meeting, Denver, CO.
41. Reviewer and Discussant, 2014 AAA Annual Meeting, Atlanta, GA.
42. Reviewer, Discussant, and Moderator, 2014 AAA Ohio Regional Meeting, Columbus, OH.
43. Reviewer, Discussant, and Moderator, 2013 AAA Annual Meeting, Anaheim, CA.
44. Reviewer and Discussant, 2013 AAA Ohio Regional Meeting, Huron, OH.

Florida State University

1. 2024-2025 – Department Recruiting Committee Chair
2. 2023-2025 – Ph.D. student 1st and 2nd year paper advisor – Connor Dawkins
3. 2023-2024 – Ph.D. student 2nd year paper advisor – David Eisel
4. 2023-2025 – Ph.D. dissertation committee member – Will Anding
5. 2023-2025 – Department of Accountancy Research Committee member
6. 2020-2023 College of Business Diversity and Inclusion Committee
7. 2021-2023 – Ph.D. dissertation committee member – Kyle Sopp
8. 2021-2022 – Ph.D. student 2nd-year research paper advisor – Will Anding
9. 2022-Present Faculty Advisor – Women in Accounting student organization
10. 2021-2022 Undergraduate Research Opportunities Program Faculty Advisor – 6 students
11. 2021-2022 Fall Graduation Department Representative
12. 2021-2022 Faculty Advisor – Jbiz student organization
13. 2020-2021 Faculty Advisor – Jewish Student Union student organization
14. 2019-2020 Fall Graduation Department Representative
15. 2019 – Accountancy Department pre-workshop facilitator

Northern Illinois University

1. 2018 NIU Internal Audit Education Program (IAEP) Coordinator
2. Office of Student Engagement and Experiential Learning Student Networking Reception Volunteer
3. College of Business Tenure-Track Faculty Research Group Organizer
4. Research Rookie mentor – 2018-2019 1 student; 2017-2018 2 students
5. Financial Reporting I Honors project advisor Fall 2018 - 2 students
6. Dean's Faculty Research Strategic Initiative Task Force – prepared recommendations list
7. 2016-2018 ACCY 370 Mock Interview Reviews volunteer – 17 reviews - 30-minutes each
8. 2017 Department of Accountancy Junior Kick-off volunteer

TECHNOLOGY SKILLS: Artificial Intelligence in Education (AI) (ChatGPT), Alteryx, AMOS, Camtasia, NVivo, Python, Qualtrics, SAS, SPSS, Stata, Tableau, UiPath, Microsoft PowerBI, Excel

CONTRIBUTION TO EDUCATIONAL MATERIALS:

1. Kimmel, *Financial Accounting 10th edition*. Published by Wiley.
2. Kimmel, *Financial Accounting 9th edition*. Published by Wiley.
3. Johnson and Wiley. *Auditing 1st edition* textbook. Published by Wiley.
4. Kieso, Weygandt, Warfield. *Intermediate Accounting 17th edition* textbook. Published by Wiley.
5. Weygandt, 14e, *Accounting Principles*, 12e *Financial Accounting*, and 9e, *Managerial Accounting*. Published by Wiley.

PROFESSIONAL MEMBERSHIPS: American Accounting Association (AAA), Institute of Management Accountants (IMA), Florida Society of CPAs, Beta Gamma Sigma

LANGUAGES: English (fluent), Russian (fluent), Spanish (intermediate)