

**Joseph F. Brazel, Ph.D.**  
**Jenkins Distinguished Professor of Accounting**  
**University Faculty Scholar**

**EDUCATION**

<b>Doctor of Philosophy in Business Administration</b> Drexel University, Philadelphia, PA Primary area: Accounting Secondary area: Quantitative Methods	June 2004
<b>Master of Business Administration</b> Drexel University, Philadelphia, PA Concentration: Accounting	March 2003
<b>Bachelor of Arts, Magna Cum Laude</b> Muhlenberg College, Allentown, PA Majors: Accounting and Economics	May 1994

**PROFESSIONAL EXPERIENCE**

Jenkins Distinguished Professor of Accounting; North Carolina State University; Raleigh, NC; 2016 – Present  
Contributor, *Forbes.com*; 2020 - Present  
Professor, North Carolina State University; Raleigh, NC; 2014 – Present  
University Faculty Scholar, North Carolina State University; Raleigh, NC; 2012 - Present  
Associate Professor, North Carolina State University; Raleigh, NC; 2009 - 2014  
Assistant Professor, North Carolina State University; Raleigh, NC; 2004 - 2009  
Lecturer, North Carolina State University; Raleigh, NC; 2003 - 2004  
Instructor, Drexel University; Philadelphia, PA; 1999 - 2003  
Instructor, Becker CPA Exam Review; Philadelphia, PA; 1997 - 1998  
Audit Manager, Deloitte; Philadelphia, PA; 1994 - 1999

**RESEARCH**

**Research Interests:**

Fraudulent financial reporting, fraud detection, judgment and decision-making in auditing, professional skepticism, data analytics, audit review methods, brainstorming, nonprofessional investor/auditor/CFO reactions to fraud red flags, relations between financial and nonfinancial measures, audit delay, and accelerated financial reporting.

**Doctoral Dissertation:**

“The Effects of Computer Assurance Specialist Competence and Auditor Accounting Information System Expertise on Auditor Planning Judgments,” Drexel University. Defended on May 25, 2004.

**Academic Publications:**

“Management’s Communication Style when Disclosing Material Weaknesses in Internal Control,” with Yao Yu and Matt Starliper. *Accounting Horizons* (forthcoming).

“Who Rewards Appropriate Levels of Professional Skepticism?” with Justin Leiby and Tammie Schaefer. *Journal of Business Ethics*, 2025, Volume 196: 439-450.

“Assessing Which Benchmark is Best at Detecting Fraud: A Case for Industry Data,” with Keith Jones and Qiyang Lian. *Journal of Forensic Accounting Research*, 2024, Volume 9 (1): 23-57.

“Coaching Today’s Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. *Accounting, Organizations and Society*, 2024, Volume 112 (1): 1-14.

“Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Practice and Questions for Future Research,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. *Accounting Horizons*, 2024, Volume 38 (3): 1-12.

“The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” with David Wood and crowdsourced with 326 additional co-authors. *Issues in Accounting Education*, 2023, Volume 38 (4): 81-108.

“Do Rewards Encourage Professional Skepticism? It Depends,” with Justin Leiby and Tammie Schaefer. *The Accounting Review*, 2022, Volume 97 (4): 131-154.

“Nonfinancial Measures and Fraud Risk: Evaluating Investors’ Reactions to Greater Transparency,” with Tina Carpenter, Keith Jones, and Jane Thayer. *Journal of Forensic Accounting Research*, 2021, Volume 6 (1): 1-32.

“The Case of Undetected Fraud: Can Audit Firm Policies or Highlighting the Fraud Examiner’s Role Reduce Juror Assessments of Auditor Negligence?” with Christine Gimbar and Tammie Schaefer. *Journal of Forensic Accounting Research*, 2021, Volume 6 (1): 389-405.

“The Multitasking Audit Environment: The Effect of Alternative Modes of Communication on Team Performance,” with Veena Brown and Juergen Sidgman. *Journal of Information Systems*, Fall 2021, Volume 35 (3): 151-175.

“The Effects of Enterprise Resource Planning System (ERP) Implementations on the Properties of Analyst Forecasts,” with Debeet Pradhan. *Journal of International Business Disciplines*, November 2021, Volume 16 (2): 57-69.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. *Journal of Business Ethics*, July 2021, Volume 171 (3): 435-457.

“How the Interplay between Financial and Non-Financial Measures Affects Management Forecasting Behavior,” with Brad Lail. *Journal of Management Accounting Research*, Fall 2019, Volume 31 (3): 41-63.

“The Outcome Effect and Professional Skepticism: A Replication and a Failed Attempt at Mitigation,” with Christine Gimbar, Eldar Maksymov, and Tammie Schaefer. *Behavioral Research in Accounting*, Fall 2019, Volume 31 (2): 135-143.

“Do Auditors and Audit Committees Constrain Inconsistencies between Financial and Nonfinancial Measures?” with Jaime Schmidt. *Auditing: A Journal of Practice & Theory*, February 2019, Volume 38 (1): 103-122.

“Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings,” with Tamara Lambert, Keith Jones, and Scott Showalter. *Accounting, Organizations and Society*, April 2017, Volume 58 (3): 50-66.

“The Outcome Effect and Professional Skepticism,” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. *The Accounting Review*, November 2016, Volume 91 (6): 1577-1599.

“Understanding Investor Perceptions about Financial Statement Fraud and their Use of Red Flags: Evidence from the Field,” with Keith Jones, Jane Thayer, and Rick Warne. *Review of Accounting Studies*, December 2015, Volume 20 (4): 1373-1406.

“Auditors' Reactions to Inconsistencies between Financial and Nonfinancial Measures: The Interactive Effects of Fraud Risk Assessment and a Decision Prompt,” with Keith Jones and Doug Prawitt. *Behavioral Research in Accounting*, Spring 2014, Volume 26 (1), pp.131-156.

“How do Audit Workpaper Reviewers Cope with the Conflicting Pressures of Detecting Misstatements and Balancing Client Workloads?” with Christopher Agoglia, Richard Hatfield, and Scott Jackson. *Auditing: A Journal of Practice & Theory*, November 2010, Volume 29 (2), pp. 27-43.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Reports from the Field,” with Tina Carpenter and Greg Jenkins. *The Accounting Review*, July 2010, Volume 85, Issue 4, pp. 1273-1301.

“Using Nonfinancial Measures to Assess Fraud Risk,” with Keith Jones and Mark Zimbelman. *Journal of Accounting Research*, December 2009, Volume 47, Issue 5, pp. 1135-1166.

“The Effects of Audit Review Format on Review Team Judgments,” with Christopher Agoglia and Richard Hatfield. *Auditing: A Journal of Practice & Theory*, May 2009, Volume 28, Issue 1, pp. 95-111.

“The Effect of ERP System Implementations on the Management of Earnings and Earnings Release Dates,” with Li Dang. *Journal of Information Systems*, Fall 2008, Volume 22, Issue 2, pp. 1-21.

“An Examination of Auditor Planning Judgements in a Complex Accounting Information System Environment,” with Christopher Agoglia. *Contemporary Accounting Research*, Winter 2007, Volume 24, Issue 4, pp. 1059-1083.

“CEO Compensation and the Seasoned Equity Offering Decision,” with Elizabeth Webb. *Managerial and Decision Economics*, July/August 2006, Volume 27, Issue 5, pp. 363-378.

“A Measure of Perceived Auditor ERP Systems Expertise: Development, Assessment, and Uses.” *Managerial Auditing Journal*, 2005, Volume 20, Issue 6, pp. 619-631.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Auditors’ Performance,” with Christopher Agoglia and Richard Hatfield. *The Accounting Review*, October 2004, Volume 79, Issue 4, pp. 949-966.

### **Practitioner Publications and White Papers:**

“Practitioner-Focused Abstract and Research Summary: Just Ready to be Done! Busy Season Fatigue, Auditor Professional Skepticism, and the Role of Data Visualizations,” With Tracie Majors and Nicole Wright. ACFE Research Institute.

“Summary of Paper: Management’s Communication Style When Disclosing Material Weaknesses in Internal Control,” with Yao Yu and Matt Starliper. *AAA Impact Hub* (forthcoming).

“Practitioner Summary: Using the Review Process to Professionally Develop Auditors,” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. *Current Issues in Auditing* (forthcoming).

“Practitioner Summary: Who Rewards Appropriate Levels of Professional Skepticism?” with Justin Leiby and Tammie Schaefer. *Current Issues in Auditing* (forthcoming).

“Practice Note: An Unintended Consequence of Full Population Testing on Auditors’ Professional Skepticism,” with Anna Gold and Xiaoxing Li. Foundation for Auditing Research (<https://foundationforauditingresearch.org/en/research-publications/publications/other-publications/far-practice-note-an-unintended-consequence-of-full-population-testing-on-auditors-a-professional-skepticism>), 2024, Breukelen, The Netherlands.

“Two Editing Tricks Can Help Companies Boost Investor Confidence,” Poole Thought Leadership (<https://poole.ncsu.edu/thought-leadership/article/study-two-editing-tricks-can-help-companies-boost-investor-confidence>), 2024, North Carolina State University.

“Study IDs Best ‘Red Flags’ Auditors Can Use to Spot Financial Fraud,” Poole Thought Leadership (<https://poole.ncsu.edu/thought-leadership/article/study-ids-best-red-flags-auditors-can-use-to-spot-financial-fraud>), 2024, North Carolina State University.

“How to Build a Team of ‘Appropriately Skeptical’ Financial Statement Auditors,” Poole Thought Leadership (<https://news.ncsu.edu/2024/06/rewarding-skepticism-in-auditing>), 2024, North Carolina State University.

“Costly Skepticism in the Auditing Industry,” Poole Thought Leadership (<https://poole.ncsu.edu/thought-leadership/article/costly-skepticism-in-the-auditing-industry>), 2024, North Carolina State University.

“Senior Staff Give More Constructive Feedback When They Think They’ll Work With You Again,” Poole Thought Leadership (<https://poole.ncsu.edu/thought-leadership/article/senior-staff-give-more-constructive-feedback-when-they-think-theyll-work-with-you-again>), 2024, North Carolina State University.

“Literature Review: Full Population Testing and Auditors’ Reliance on Independent External Evidence,” with Anna Gold, and Xiaoxing Li. Foundation for Auditing Research, 2024, Breukelen, The Netherlands.

“Practice Note: Inheriting vs. Developing Data Analytic Tests and Auditors’ Professional Skepticism,” with Anna Gold, Justin Leiby, and Xiaoxing Li. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/papers/far-project-2021b01-study-1-practice-note-sep-13-2023.pdf>), 2023, Breukelen, The Netherlands.

“Joe Brazel Examines Professional Skepticism Among Audit Practitioners,” Poole Thought Leadership (<https://poole.ncsu.edu/thought-leadership/article/joe-brazel-examines-professional-skepticism-among-audit-practitioners>), 2023, North Carolina State University.

“Do Not Value Skeptical Behavior Based on the Outcome!” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/far-artikelen-boekje-juni23-02w.pdf>), 2023, Breukelen, The Netherlands.

“Skeptical Behavior Should Be Consistently Rewarded,” with Justin Leiby and Tammie Schaefer. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/far-artikelen-boekje-juni23-02w.pdf>), 2023, Breukelen, The Netherlands.

“Auditing Best Practices: What Academic Fraud Research Reveals,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. *Journal of Accountancy*, January 25, 2023: <https://www.journalofaccountancy.com/news/2023/jan/auditing-best-practices-what-academic-fraud-research-reveals.html>.

“Summary of Interview Data Related to the Consideration of Fraud on a Financial Statement Audit,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. Auditing Standards Board of the American Institute of Certified Public Accountants’ (AICPA) Fraud Task Force, 2023.

“Summary of Survey Data Related to the Consideration of Fraud on a Financial Statement Audit,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. Auditing Standards Board of the American Institute of Certified Public Accountants’ (AICPA) Fraud Task Force, 2022.

“Literature Review: Involvement in the Development of Data Analytics and Auditors’ Application of Professional Skepticism,” with Anna Gold, Justin Leiby, and Xiaoxing Li. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/papers/far-2018b04-literature-review.pdf>), 2022, Breukelen, The Netherlands.

“Practitioner Summary: Can Your Audit Team Effectively Multitask? It Might Depend on How They Communicate,” with Veena Brown and Juergen Sidgman. *Current Issues in Auditing*, 2022, Volume 16, Issue 2. pp. P17-P23.

“Practitioner Summary: Do Different Data Analytics Impact Auditors’ Decisions?” with Efosa Ehimwenma and Jarred Koreff. *Current Issues in Auditing*, 2022, Volume 16, Issue 2. pp. P24-P38.

“Summary of Academic Research on the Identification, Assessment, and Response to Fraud Risks,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. Auditing Standards Board of the American Institute of Certified Public Accountants’ (AICPA) Fraud Task Force, 2022.

“Practice Note: Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/papers/far-practice-note-bgls-10-02-21def-2018b04-gold.pdf>), 2020, Breukelen, The Netherlands.

“Literature Review: Professional Skepticism and Audit Committee Support,” with Anna Gold, Justin Leiby, and Tammie Schaefer. Foundation for Auditing Research (<https://foundationforauditingresearch.org/files/papers/far-2018b04-literature-review.pdf>), 2020, Breukelen, The Netherlands.

“Practitioner Summary: The Outcome Effect and Professional Skepticism,” *Current Issues in Auditing*, 2019, Volume 13, Issue 1. pp. P7-P16.

“Practitioner Summary: Do Auditors and Audit Committees Constrain Inconsistencies between Financial and Nonfinancial Measures?” *Current Issues in Auditing*, 2018, Volume 12, Issue 2, pp. P7-P15.

“Research Insights—Auditor Professional Skepticism Part III: Competence (Fraud Detection), Traits, and Conclusions & Future Research,” with Tammie Schaefer. *Global Knowledge Gateway* (<http://www.ifac.org/global-knowledge-gateway/audit-assurance/discussion/research-insights-auditor-professional-1>), 2017, International Federation of Accountants, New York, NY.

“Research Insights—Auditor Professional Skepticism Part II: Mindset, Prompts, and Environmental and Contextual Factors,” with Tammie Schaefer. *Global Knowledge Gateway* (<http://www.ifac.org/global-knowledge-gateway/audit-assurance/discussion/research-insights-auditor-professional-0>), 2016, International Federation of Accountants, New York, NY.

“Research Insights—Auditor Professional Skepticism Part I: Incentives and Time,” with Tammie Schaefer. *Global Knowledge Gateway* (<http://www.ifac.org/global-knowledge-gateway/audit-assurance/discussion/research-insights-auditor-professional>), 2016, International Federation of Accountants, New York, NY.

“Using Non-financial Measures to Improve Fraud Risk Assessments,” with Daniel Ames, Keith Jones, Jay Rich, and Mark Zimbelman. *Current Issues in Auditing*, 2012, Volume 6, Issue 1, pp. C28-C34.

“Auditing Standards Committee Comment Letter: Public Exposure Draft: Internal Control – Integrated Framework (COSO Framework),” with Scott Vandervelde, Keith Jones, and Paul Walker. *Current Issues in Auditing*, 2012, Volume 6, Issue 1, pp. C35-C42.

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 34: PCAOB Release No. 2011-003 Concept Release on Possible Revisions to PCAOB Standards Related to Reports on Audited Financial Statements,” with Paul Caster, Shawn Davis, Steven Glover, Diane Janvrin, Thomas Kozloski, and Mikhael Pevzner. *Current Issues in Auditing*, 2011, Volume 5, Issue 2, pp. C1-C14.

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 31: PCAOB Release No. 2010-005 Application of the "Failure to Supervise" Provision of the Sarbanes-Oxley Act of 2002 and Solicitation of Comment on Rulemaking Concepts,” with James Bierstaker, Paul Caster, and Brad Reed. *Current Issues in Auditing*, 2011, Volume 5, Issue 1, pp. C11-C25.

“Auditing Standards Committee Comment Letter: Securities and Exchange Commission Proposed Rules for Implementing the Whistleblower Provisions of Section 21F of the Securities Exchange Act of 1934,” with Eileen Taylor and James Bierstaker. *Current Issues in Auditing*, 2011, Volume 5, Issue 1, pp. C16-C27.

“Shedding New Light on Auditor Switching,” with Marianne Bradford. *Strategic Finance* January 2011, Volume 93, Issue 1, pp. 48-53.

“Auditing Standards Committee Comment Letter: European Commission Green Paper on Audit Policy: Lessons from the Crisis,” with James Bierstaker, Jong-Hag Choi, Steven Glover, and Linda Myers. *Current Issues in Auditing*, 2010, Volume 5, Issue 1, pp. C1-C7.

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 026: Re-Proposed Auditing Standards Related to the Auditor's Assessment of and Response to Risk; Proposed Conforming Amendments to PCAOB Standards,” with James Bierstaker, Steven Glover, Ed O'Donnell, Randal J. Elder, Robert J. Ramsey, and Sandra Shelton. *Current Issues in Auditing*, 2010, Volume 4, Issue 1, pp. C27-C35.

“Auditing Standards Committee Comment Letter: American Institute of Certified Public Accountants' (AICPA) Professional Ethics Executive Committee's (PEEC) Omnibus Proposal of Professional Ethics Division Interpretations and Rulings,” with James

Bierstaker, Paul Caster, and Brad Reed. *Current Issues in Auditing*, 2010, Volume 4, Issue 1, pp. C10-C11.

“Beyond Compliance: The Value of SOX” with Marianne Bradford and Eileen Taylor. *Strategic Finance*, May 2010, Volume 92, Issue 5, pp. 48-53.

“How Do Financial Statement Auditors and IT Auditors Work Together?” *The CPA Journal*, November 2008, Volume 78, Issue 11, pp. 38-41. Reprinted by the Utah Association of Certified Public Accountants’ *The Journal Entry*.

“Increasing the Supply of Accounting Majors,” with Jennifer Brown. *The Interim Report*, 2007, 4<sup>th</sup> edition, pp. 53-55. Reprinted by the New Hampshire Society of Certified Public Accountants’ *Connection*.

“Flirting with SOX: Are Private Companies Interested in a Relationship?” with Marianne Bradford. *Strategic Finance*, September 2007, Volume 89, Issue 9, pp. 48-53.

“Review Methods Matter,” with Richard Hatfield and Christopher Agoglia. *The CPA Journal*, September 2005, Volume 75, Issue 9, pp. 36-38.

### **Working Papers:**

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Currently preparing a third submission to *Contemporary Accounting Research*.

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Currently submitted to *Accounting, Organizations and Society*.

“Developing vs. Inheriting Audit Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Currently submitting for a second time to the *Journal of Accounting Research*.

“All I Want to Know is, Can I Get on the Plane? Experienced Stakeholder Perceptions of the Audit Report,” with Julia Ariel-Rohr, Christine Gimbar, Greg Jenkins, and Keith Jones. Currently submitted to *Accounting, Organizations and Society*.

“Full Population Testing and Auditors’ Professional Skepticism,” with Xiaoxing Li and Anna Gold. Currently submitted to *The Accounting Review*.

“False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Anna Gold, Jennifer McCallen, and Tammie Schaefer. Currently preparing for journal submission.

“Can Seeking Advice from a Data Analytics Specialist Backfire?” with Xiaoxing Li and Anna Gold. Currently preparing for journal submission.



“Just Ready to be Done! Busy Season Fatigue, Auditor Professional Skepticism, and the Role of Data Visualizations,” with Tracie Majors and Nicole Wright. Currently preparing for journal submission.

**Research Projects:**

“An Examination of Replications in Accounting Research,” with Richard C. Hatfield, Mort Pincus, and Shijia Wu. Currently in the data analysis stage.

“Internal Control Material Weakness Opinions: Are Investors Less Concerned When They are Separated from the Audit Report?” with Keith Jones, Tu Xu, and Yao Yu. Currently in the data collection stage.

**Grants:**

I have been awarded the following research grants totaling \$1,302,679 in support of my research (I have been the principal investigator on grants totaling \$1,220,882):

Awarded an NCSU Artificial Intelligence Mini Grant for 2024 (principal investigator).

Awarded an NCSU Federal Work Study Research Grant (\$2,000 for research assistants) for 2024 (principal investigator).

Awarded an NCSU Provost’s Professional Experience Program Grant (\$4,000 for research assistants) for 2024 (principal investigator).

Awarded a Deloitte Grant (participant access) for 2024 research.

Awarded a KPMG Grant (participant access) for 2024 research.

Awarded a Foundation for Auditing Research Grant (participant access) for 2024 research.

Awarded an NCSU Office of Undergraduate Research Grant (\$4,000 for research assistants) for 2023 (principal investigator).

Awarded an NCSU Provost’s Professional Experience Program Grant (\$4,000 for research assistants) for 2023 (principal investigator).

Awarded an Association of Certified Fraud Examiners Research Institute Grant (\$15,000) for 2023 research (principal investigator).

Awarded a NCSU Foundation Grant (\$19,520) for 2023 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2023 research (principal investigator).

Awarded a Foundation for Auditing Research Grant (participant access) for 2023 research.

Awarded an Association of Certified Fraud Examiners Research Institute Grant (\$15,000) for 2023 research (principal investigator).

Awarded an NCSU Office of Undergraduate Research Grant (\$4,000 for research assistants) for 2022 research (principal investigator).

Awarded an AICPA Auditing Standards Board Grant (\$24,000) for 2022 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2022 research (principal investigator).

Awarded a Foundation for Auditing Research Grant (participant access) for 2022 research.

Awarded an NCSU Office of Undergraduate Research Grant (\$4,000 for research assistants) for 2021 (principal investigator).

Awarded an Association of Certified Fraud Examiners Research Institute Grant (\$15,000) for 2021 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2021 research (principal investigator).

Awarded a Center for Audit Quality Access to Audit Personal Grant for 2021 research (principal investigator).

Awarded a Foundation for Auditing Research Grant (\$10,498 and participant access) for 2021 research.

Awarded an NCSU Office of Undergraduate Research Grant (\$2,000 for research assistants) for 2021 (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2020 research (principal investigator).

Awarded an Association of Certified Fraud Examiners Research Institute Grant (\$15,000) for 2020 research (principal investigator).

Awarded a Center for Audit Quality Research Advisory Board Grant (\$24,800 and participant access) for 2020 research (principal investigator).

Awarded a Center for Audit Quality Research Advisory Board Grant (\$45,750 and participant access) for 2019 research (principal investigator).

Awarded a Foundation for Auditing Research Grant (\$46,498 and participant access) for 2019 research.

Awarded an Institute of Management Accountants Research Foundation Grant to Access Chief Financial Officers and Corporate Controllers for 2018 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$15,000) for 2017 research (principal investigator).

Awarded a Center for Audit Quality Access to Audit Personal Grant for 2017 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2016 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2015 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2014 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2014 research (principal investigator).

Awarded an International Association for Accounting Education and Research, KPMG International, and KPMG Foundation Grant (\$25,000) for 2013 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2013 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2012 research (principal investigator).

Awarded a NCSU Faculty Research Innovation Grant (\$15,000) for 2011 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2011 research (principal investigator).

Awarded a Financial Industry Regulatory Authority (FINRA) Grant (\$454,378) for 2010, 2011, and 2012 research (principal investigator).

Awarded a NCSU Faculty Research Innovation Grant (\$15,000) for 2010 research (principal investigator).

Awarded a Financial Industry Regulatory Authority (FINRA) Grant (\$330,980) for 2008 and 2009 research (principal investigator).

Awarded an Ernst and Young Summer Research Award (\$10,000) for 2008 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2007 research (principal investigator).

Awarded an Institute of Management Accountants Foundation for Applied Research Grant (\$15,319) for 2007 research (principal investigator).

Awarded an Institute of Internal Auditors Research Foundation Grant (\$15,000) for 2007 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$10,000) for 2006 research by the NCSU College of Management Research Committee (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2006 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$10,000) for 2005 research by the NCSU College of Management Research Committee (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,300) for 2005 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$8,450) for 2004 research by the NCSU College of Management Research Committee (principal investigator).

**Intellectual Property:**

Developed and delivered to the Financial Industry Regulatory Authority (FINRA) and North Carolina State University (owner of all rights, titles, and interests) a web-based fraud risk assessment tool, 2007-2012.

**Impact:**

23,148 ssrn.com paper downloads as of February 19, 2025.

Author rank of 3,066 on ssrn.com, top 1% of all ssrn.com authors as of February 19, 2025.

3,178 citations according to Google Scholar as of February 19, 2025.

68,426 total views of articles written as a contributor to *Forbes.com* as of February 19, 2025.

**Articles Published as a Contributor to Forbes.com**

**(<https://www.forbes.com/sites/josephbrazel/?sh=5855220a8738>):**

“What Happens To Audit Partners Who Issue Negative Internal Control Opinions?”

February 12, 2025: <https://www.forbes.com/sites/josephbrazel/2025/02/12/what-happens-to-audit-partners-who-issue-negative-internal-control-opinions>.

“Leadership Lessons For Developing Highly Engaged Teams,” February 10, 2025:  
<https://www.forbes.com/sites/josephbrazel/2025/02/10/leadership-lessons-for-developing-highly-engaged-teams>.

“How Often Do Companies Cook The Books?” December 17, 2024:  
<https://www.forbes.com/sites/josephbrazel/2024/12/17/how-often-do-companies-cook-the-books>.

“Is The Accounting World Ready For ChatGPT?” December 12, 2024:  
<https://www.forbes.com/sites/josephbrazel/2024/12/12/is-the-accounting-world-ready-for-chatgpt>.

“The Role CEO Gender Plays When Activist Investors Emerge,” August 20, 2024:  
<https://www.forbes.com/sites/josephbrazel/2024/08/20/the-role-ceo-gender-plays-when-activist-investors-emerge>.

“Researchers Investigate The Effects Of Managing By Walking Around,” August 19, 2024: <https://www.forbes.com/sites/josephbrazel/2024/08/19/researchers-investigate-the-effects-of-managing-by-walking-around>.

“How Do Investors Respond To Springing Forward To Daylight Saving Time?” May 21, 2024: <https://www.forbes.com/sites/josephbrazel/2024/05/21/how-do-investors-respond-to-springing-forward-to-daylight-saving-time/?sh=527d76df3934>.

“New Study Investigates Auditors’ Responses To Allegations Of Off-The-Clock Indiscretions By Company Leadership,” May 15, 2024:  
<https://www.forbes.com/sites/josephbrazel/2024/05/15/new-study-investigates-auditors-responses-to-allegations-of-off-the-clock-indiscretions-by-company-leadership/?sh=5b901c581fb3>.

“Identifying And Resolving Material Misstatements In Financial Statements,” March 4, 2024: <https://www.forbes.com/sites/josephbrazel/2024/03/04/identifying-and-resolving-material-misstatements-in-financial-statements/?sh=4edd5b744b0b>.

“The Use Of AI By Financial Executives And Their Auditors,” February 6, 2024:  
<https://www.forbes.com/sites/josephbrazel/2024/02/06/the-use-of-ai-by-financial-executives-and-their-auditors/?sh=3a9a2cc69aa8>

“New Research Examines The Consequences Of The SEC’s Workload,” January 24, 2024: <https://www.forbes.com/sites/josephbrazel/2024/01/24/new-research-examines-the-consequences-of-the-secs-workload/?sh=ff4a5dfa8ee7>.

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“Study Examines How Companies Stay Quiet When They Can Be Blamed For Negative Events,” January 11, 2021: <https://www.forbes.com/sites/josephbrazel/?sh=5ed9a3728738>

“How Do Auditors Respond To Whistleblowing Allegations Towards Their Clients?” December 21, 2020: <https://www.forbes.com/sites/josephbrazel/2020/12/21/how-do-auditors-respond-to-whistleblowing-allegations-towards-their-clients/?ss=cfo-network&sh=458441ee1458>.

“Has The Revival Of Consulting Practices At The Big 4 Impacted Their Audit Quality?” November 16, 2020: <https://www.forbes.com/sites/josephbrazel/2020/11/16/has-the-revival-of-consulting-practices-at-the-big-4-impacted-their-audit-quality/?sh=653e1ac724b6>.

“How Good Is The SEC At Detecting Financial Misreporting?” September 22, 2020: <https://www.forbes.com/sites/josephbrazel/2020/09/22/how-good-is-the-sec-at-detecting-financial-misreporting/#690e93b63978>.

“When Are Audit Firms Sued For Financial Reporting Failures?” September 8, 2020: <https://www.forbes.com/sites/josephbrazel/2020/09/08/when-are-audit-firms-sued-for-financial-reporting-failures/#7cb7dbe3e301>.

“New Research Examines When Managers Waive Misstatements Identified By Their Auditors,” August 3, 2020: <https://www.forbes.com/sites/josephbrazel/2020/08/03/new-research-examines-when-managers-waive-misstatements-identified-by-their-auditors/#52e80fe74abb>.

“Are Antisocial Auditors Better At Their Job?” June 23, 2020: <https://www.forbes.com/sites/josephbrazel/2020/06/23/are-antisocial-auditors-better-at-their-job/#761a18465679>.

“Study Provides New Insights About Internal Whistleblowing,” June 11, 2020: <https://www.forbes.com/sites/josephbrazel/2020/06/11/study-provides-new-insights-about-internal-whistleblowing/#4df4908054fc>.

“Research Sheds New Light On How Corporate Fraud Is Perpetrated,” May 28, 2020: <https://www.forbes.com/sites/josephbrazel/2020/05/28/research-sheds-new-light-on-how-corporate-fraud-is-perpetrated/#2fc6087070f2>.

“The Economic Consequences Of CEO Integrity,” April 23, 2020: <https://www.forbes.com/sites/josephbrazel/2020/04/23/the-economic-consequences-of-ceo-integrity/#af063876e150>.

#### **Presentations to Academic Audiences:**

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at a 2025 Accounting Research Workshop at the University of Georgia (co-author presented).

“Career Advice: What I Wish I Knew From the Beginning.” Presented at a 2025 PhD Project Accounting Doctoral Students Association Meeting.

“Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?” with Tracie Majors and Nicole Wright. To be presented at a 2025 Accounting Research Workshop at the University of Amsterdam.

“Obtaining External Research Grant Funding,” To be presented to faculty and PhD students at the Maastricht University, 2025.

“Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?” with Tracie Majors and Nicole Wright. To be presented at a 2025 Accounting Research Workshop at Maastricht University.



“Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?” with Tracie Majors and Nicole Wright. To be presented Accounting Research Workshop at Vrije University.

“All I Want to Know is, Can I Get on the Plane? Experienced Stakeholder Perceptions of the Audit Report,” with Julia Ariel-Rohr, Christine Gimbar, Greg Jenkins, and Keith Jones. Presented at the 2025 AAA Auditing Section Mid-Year Conference, Charlotte, NC (co-author presented).

“Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?” with Tracie Majors and Nicole Wright. To be presented at a 2025 Accounting Research Workshop at Kansas University.

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. To be presented at a 2025 Accounting Research Workshop at the University of North Carolina at Charlotte.

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at a 2025 Accounting Research Workshop at Bocconi University (co-author presented).

“Career Advice: What I Wish I Knew From the Beginning,” Presented at the 2024 University of Illinois Audit Symposium Doctoral Consortium.

“A Brief Overview of the Experimental Method and Two Experimental Studies,” Seminar for Business Research for Undergrads at North Carolina State University, 2024.

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at the 10<sup>th</sup> Workshop on Audit Quality, Palermo, Italy.

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at the 10<sup>th</sup> Workshop on Audit Quality, Palermo (co-author presented).

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at a 2024 Accounting Research Workshop at Georgia Tech.

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at a 2024 Accounting Research Workshop at Louisiana State University.

“Panel on The Editorial and Review Process at Accounting Horizons” Webinar Series on Accounting Research and Education, American Accounting Association, 2024.

“Some Advice for Reviewing at *Accounting Horizons*.” Presented to the editorial board of Accounting Horizons, 2024.

“Full Population Testing and Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at the 4<sup>th</sup> ENEAR Conference, Erasmus University, Rotterdam, The Netherlands, 2024 (co-author presented).

Moderator of a Session with PCOAB Chair Erica Williams at the 2024 Deloitte/University of Kansas Symposium, Lawrence, KS.

“Obtaining External Research Grant Funding,” Presented to faculty and PhD students at the University of South Carolina, 2023.

“Career Advice: What I Wish I Knew From the Beginning,” Presented to PhD students at the University of South Carolina, 2023.

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at a 2023 Accounting Research Workshop at the University of South Carolina.

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at a 2023 Accounting Research Workshop at the University of Nebraska.

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at a 2023 Accounting Research Workshop at Colorado State University.

“Advice on Obtaining Research Grants.” Presented at a 2023 North Carolina State University Brownbag.

Discussion of “The Impact of Combating Bribery and Corruption Report Assurance on Financial Analysts’ Decisions,” by Reiner Quick, and Neriman Yalcin at the 2023 European Audit Research Network Symposium, Thessaloniki, Greece.

“Who Rewards Appropriate Levels of Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the 2023 European Audit Research Network Symposium, Thessaloniki, Greece.

“Developing vs. Inheriting Data Analytics and Auditor Skepticism,” with Justin Leiby, Xiaoxing Li and Anna Gold. Presented at the 2023 European Audit Research Network Symposium, Thessaloniki, Greece (co-author presented).

“How do Audit Committees Support Audit Engagement Teams and Encourage Professional Skepticism? A Survey and Experimental Evidence,” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 2023 AAA Auditing Section Mid-Year Conference, Austin, Texas (co-author presented).

“How do Audit Committees Support Audit Engagement Teams and Encourage Professional Skepticism? A Survey and Experimental Evidence,” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2022 Accounting Research Workshop at the University of Massachusetts.

Moderator of a Research Session at the 9<sup>th</sup> Workshop on Audit Quality, Milan, Italy.

Discussion of “How do Internal Audit Leadership Roles and Audit Committee Quality Affect Internal Auditors’ Fraud Risk Assessments?” by William Messier, Marc Eulerich, and Jason Smith at the 9<sup>th</sup> Workshop on Audit Quality, Milan, Italy.

“How do Audit Committees Support Audit Engagement Teams and Encourage Professional Skepticism? A Survey and Experimental Evidence,” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 9<sup>th</sup> Workshop on Audit Quality, Milan, Italy.

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2022 Accounting Research Workshop at Nanyang Technological University (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 2022 Annual Congress of the European Accounting Association, Bergen, Norway (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at Katholieke Universiteit (KU) Leuven (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 EAA Virtual Accounting Research Seminar (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at Saint Mary’s University (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at Miami University (OH) (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at Northeastern University (co-author presented).

AAA Auditing Section Mid-Year Conference, Portland, OR (co-author presented).

“Auditor Use of Benchmarks to Assess Fraud Risk: The Case for Industry Data,” with Keith Jones and Qiyang Lian. Presented at the AAA Auditing Section Mid-Year Conference, Las Vegas, NV (co-author presented).

“Career Advice: What I Wish I Knew From the Beginning.” Presented to PhD students at Virginia Tech, 2021.

“Auditor Use of Benchmarks to Assess Fraud Risk: The Case for Industry Data,” with Keith Jones and Qiyang Lian. Presented at the 2021 AAA Annual Meeting (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 2021 European Audit Research Network Symposium, Amsterdam, Netherlands (co-author presented).

“Career Advice: What I Wish I Knew From the Beginning.” Presented at the 2021 PhD Project Accounting Doctoral Students Association Conference.

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 31<sup>st</sup> Audit and Assurance Conference of the British Accounting and Finance Association (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at the University of Nebraska (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at the Louisiana State University (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2021 Accounting Research Workshop at the University of Kentucky (co-author presented).

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at a 2020 Accounting Research Workshop at Erasmus University (co-author presented).

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at the 2020 Hawaii Accounting Research Conference (co-author presented).

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at The 8<sup>th</sup> Workshop on Audit Quality, Bocconi University, Italy (co-author presented).

Discussion of “Imitation Behavior of Junior Auditor: Does it Enhance or Hamper Audit Quality?” by Viola Darmawan, Kristof Stouthuysen, Eddy Cardinaels, and Evelein Rousen at the The 8<sup>th</sup> Workshop on Audit Quality, Bocconi University, Italy.

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at a 2020 Accounting Research Workshop at Clemson University.

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at a 2019 Accounting Research Workshop at Vrije Universiteit Amsterdam.

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at a 2019 Accounting Research Workshop at Auburn University.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the 2019 European Audit Research Network Conference, Parma, Italy.

Discussion of “Does Status Equal Substance? The Effects of Specialist Status on Auditor Assessments of Complex Estimates,” by Anna Gold, Kathryn Kadous, and Justin Leiby and at the 2019 European Audit Research Network Conference, Parma, Italy.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the 2019 International Symposium on Audit Research, Boston, MA.

“Establishing a Long-Lasting Research Agenda,” Panel presentation in 2019 at NCSU Wilson College of Textiles, Raleigh, NC.

“Coaching Today’s Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. Presented at the 2019 AAA Auditing Section Mid-Year Conference, Nashville, TN (co-author presented).

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the 2019 Hawaii Accounting Research Conference (co-author presented).

“Coaching Today’s Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. Presented at the 2019 Hawaii Accounting Research Conference (co-author presented).

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2019 Accounting Research Workshop at Georgia State University.

“Coaching Today’s Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. Presented at the 2018 International Symposium on Audit Research, Maastricht, Netherlands (co-author presented).

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2018 Accounting Research Workshop at the University of Wisconsin.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2018 Accounting Research Workshop at the University of Central Florida.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2018 Accounting Research Workshop at Virginia Tech University.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2018 Accounting Research Workshop at Virginia Commonwealth University.

“Coaching Today’s Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?” with Lindsay Andiola, Denise Downey, and Tammie Schaefer. Presented at the 2018 Deloitte/KU Symposium (co-author presented).

“Panel on Professional Skepticism.” 2018 PCAOB/AAA Meeting, Washington, DC.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at a 2018 Accounting Research Workshop at Lehigh University.

“Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the 2018 Annual Congress of the European Accounting Association, Milan, Italy.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at a 2018 Hawaii Accounting Research Conference, Honolulu, HI (co-author presented).

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at a 2017 Accounting Research Workshop at the University of Georgia.

“The Multitasking Audit Environment: How Alternative Modes of Communication Affect Team Performance” with Veena Brown and Jurgen Sidgman. Presented at the 2018 AAA Auditing Section Mid-Year Conference, Portland, OR (co-author presented).

“The Multitasking Audit Environment: How Alternative Modes of Communication Affect Team Performance” with Veena Brown and Jurgen Sidgman. Presented at the 2017 AAA Midwest Region Meeting, Chicago, IL (co-author presented).

“When Do Rewards Encourage Professional Skepticism” with Justin Leiby and Tammie Schaefer. Presented at a 2017 Accounting Research Workshop at the University of Alabama.

“When Rewards Encourage Professional Skepticism (And When They Do Not),” with Justin Leiby and Tammie Schaefer. Presented at a 2017 Accounting Research Workshop at the University of North Texas.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at a 2016 Accounting Research Workshop at the University of Virginia.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at a 2016 Accounting Research Workshop at Baylor University.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at the 2016 AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Albuquerque, NM.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. Presented at the 2016 AAA Annual Meeting, New York, NY.

“Reporting Concerns about Earnings Quality: An Examination of Corporate Managers,” with Lorenzo Lucianetti and Tammie Schaefer. 2015 European Auditing Research Network Symposium, Lausanne, Switzerland (co-author presented).

“The Outcome Effect and Professional Skepticism,” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at a 2015 Accounting Research Workshop at West Virginia University.

“Who Rewards Appropriate Levels of Professional Skepticism?” with Tammie Schaefer. Presented at a 2015 NCSU Department of Accounting Research Brownbag.

“Hindsight Bias and Professional Skepticism” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at the Informing the IAASB Standard Setting Process Research Program, sponsored by the International Association for Accounting Education and Research (IAAER), KPMG International, and the KPMG Foundation, November 13, 2014. Florence, Italy.

“Non-financial Measures and Detecting Fraudulent Financial Reporting.” Presented at a 2014 Ph.D. seminar at the University of South Carolina.

“Hindsight Bias and Professional Skepticism,” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at a 2014 Accounting Research Workshop at the University of South Carolina.

“Audit Time Pressure and Earnings Quality: An Examination of Accelerated Filings,” with Tamara Lambert, Keith Jones, and Scott Showalter. Presented at a 2014 NCSU Department of Accounting Research Brownbag.

“Rewarding Appropriate Professional Skepticism Regardless of the Outcome: The Effect of Supervisor Consultation,” with Scott Jackson and Tammie Schaefer. Presented at a 2014 NCSU Department of Accounting Research Brownbag.

“Hindsight Bias and Professional Skepticism,” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at The 5<sup>th</sup> Workshop on Audit Quality organized by the Università Bocconi, September 26, 2014. Venice, Italy (co-author presented).

“Hindsight Bias and Professional Skepticism” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at a 2014 Accounting Research Workshop at Villanova University.

“Planning an Academic Career.” Moderator of panel session at the 2014 AAA New Faculty Consortium, Leesburg, Va.

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at a 2013 Accounting Research Workshop at the University of Notre Dame.

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at the 2013 Brigham Young University Accounting Research Symposium (co-author presented).

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at a 2013 NCSU Department of Accounting Research Brownbag.

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. 2013 European Auditing Research Network Symposium, Trier, Germany (co-author presented).

“The Role of Non-Financial Measures in Management Forecasts,” with Brad Lail, and Don Pagach. Presented at the 2013 AAA Annual Meeting, Anaheim, CA (co-author presented).

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at the Informing the IAASB Standard Setting Process Research Program, sponsored by the International Association for Accounting Education and Research (IAAER), KPMG International, and the KPMG Foundation, March 11, 2013. London, United Kingdom.

“Advance Your Research Career.” Panel presentation at the 2013 AAA Auditing Section Mid-Year Conference, New Orleans, LA.



“My Research Unplugged.” Presented at a 2012 NCSU University Honors Program Fall 2012 Research Workshop.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at the 2012 CGA/University of Manitoba Accounting Research Conference.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at Michigan State University.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at the University of Arkansas.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at the 2011 University of Notre Dame Accounting Research Camp (co-author presented), September 16, 2011.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at the 2011 Southeast Summer Accounting Research Conference (co-author presented), July 22, 2011.

“Nonfinancial Measures and Fraud Detection.” Presented at the First Annual Ph.D. Alumni Research Conference of the LeBow College of Business, Drexel University, June 3, 2011.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at Drexel University.

“Using Financial and Nonfinancial Measures to Improve Decision Making.” Presented to NCSU Chancellor Woodson during the Chancellor’s 2011 visit to the NCSU Poole College of Management, May 4, 2011.

“Panel on Career Advice.” 2011 Auditing Doctoral Consortium. Member of panel.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at the 2010 AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Denver, CO.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at a 2010 Accounting Research Workshop at the University of South Carolina.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. 2010 AAA Annual Meeting, San Francisco, CA.

“Nonfinancial Measures and Fraud Detection.” Presented to NCSU Chancellor Woodson during the Chancellor’s initial visit to the NCSU College of Management, April 28, 2010.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. Presented at the 2010 International Symposium on Audit Research, Singapore, Singapore.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. Presented at the 2010 Inaugural Conference on Financial Reporting, Auditing and Governance, Lehigh University.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at a 2010 Accounting Research Workshop at Brigham Young University.

“Balancing Research and Writing Time with other Responsibilities.” 2010 North Carolina State University Assistant Professors' Learning Community (university-wide). Member of panel.

“Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” with Keith Jones and Doug Prawitt. Presented at the 2010 AAA Auditing Section Mid-Year Conference, San Diego, CA.

“Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” with Keith Jones and Doug Prawitt. Presented at the 2009 AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Seattle, WA.

“Investor Perceptions about Financial Statement Fraud and their Use of Red Flags,” with Keith Jones, and Rick Warne. Presented at the 2009 AAA Accounting, Behavior and Organizations Mid-Year Section Conference (forum), Seattle, WA.

“The Current Research Opportunities in Auditing.” Moderator of panel session at the 2009 AAA Auditing Section Mid-Year Conference, St. Petersburg, FL.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2009 Accounting Research Workshop at Texas A&M University.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2009 Accounting Research Workshop at the University of Nevada at Las Vegas.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2008 Accounting Research Workshop at the University of Illinois.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2008 Accounting Research Workshop at the University of Alabama.

“Succeeding in Research at NC State.” 2008 North Carolina State University New Faculty Orientation (university-wide). Member of panel.

“The Current State and Future of Auditing Research.” Moderator of panel session at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format,” with Christopher P. Agoglia, Richard C. Hatfield, and Scott B. Jackson. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“Unintended Consequences of Accelerated Filings: Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“Using Nonfinancial Measures to Assess Fraud Risk,” with Keith Jones and Mark Zimbelman. Presented at a 2007 Accounting Research Workshop at Virginia Tech.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at a 2007-2008 NCSU Department of Accounting Research Workshop, Raleigh, NC.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at the 2007 AAA Annual Meeting, Chicago, IL.

“Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2007 AAA Annual Meeting, Chicago, IL.

“Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2007 International Symposium on Audit Research, Shanghai, China.

“The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format,” with Christopher P. Agoglia, Richard C. Hatfield, and Scott B. Jackson. Presented at the 2007 International Symposium on Audit Research, Shanghai, China.

"Using Nonfinancial Measures to Assess Fraud Risk," with Keith Jones and Mark Zimbelman. Presented at the 2007 AAA Auditing Section Mid-Year Conference, Charleston, SC.

"What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?" with Keith Jones and Mark Zimbelman. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

"The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments," with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

"The Effect of ERP System Implementations on the Usefulness of Accounting Information," with Li Dang. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

"What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?" with Keith Jones and Mark Zimbelman. Presented at the 2006 International Symposium on Audit Research, Sydney, Australia.

"An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise," with Christopher P. Agoglia. Presented at the 2006 International Symposium on Audit Research (forum), Sydney, Australia.

"Two PCAOB Research Synthesis Projects—Risk Assessment and Fair Value Auditing." Moderator of panel session at the 2006 AAA Auditing Section Mid-Year Conference, Los Angeles, CA.

"The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments," with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2006 AAA Auditing Section Mid-Year Conference, Los Angeles, CA.

"What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?" with Keith Jones and Mark Zimbelman. Presented at the 2006 AAA Auditing Section Mid-Year Conference (forum), Los Angeles, CA.

"The Effect of ERP System Implementations on the Usefulness of Accounting Information," with Li Dang. Presented at the 2006 AAA Information Systems Section Mid-Year Conference, Tempe, AZ.

"What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?" with Keith Jones and Mark Zimbelman. Presented at the 2005 Brigham Young University Accounting Research Symposium, Provo, UT.

"The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments," with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2005 International Symposium on Audit Research, Singapore, Singapore.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at the 2005 AAA Auditing Section Mid-Year Conference, New Orleans, LA.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at a 2004-2005 NCSU Department of Accounting Research Workshop, Raleigh, NC.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at the 2004 AAA Annual Meeting, Orlando, FL.

“The Structure of Executive Compensation and Seasoned Equity Offering Announcements,” with Elizabeth Webb. Presented at the 2003 Financial Management Association Annual Meeting, Denver, CO.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 AAA Annual Meeting, San Antonio, TX.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 International Symposium on Audit Research, Sydney, Australia.

“The Effects of Computer Assurance Specialist Competence and Auditor Accounting Information System Expertise on Auditor Planning Judgments.” Ph.D. dissertation proposal presented to workshop participants at Drexel University, University of Montana, Kansas State University, Boise State University, North Carolina State University, University of Vermont, University of Manitoba, University of Mississippi, and Mississippi State University; Fall 2002 and Spring 2003.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 AAA Western Regional Meeting, San Diego, CA.

#### **Presentations to Non-Academic Audiences:**

“Does the Use of Artificial Intelligence Improve or Impair Prof Skepticism and Fraud Detection?” Presented at the Summer 2025 Meeting of the Association of Certified Fraud Examiners Research Institute, June 16, 2025 (co-author presented).

“Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?” with Tracie Majors and Nicole Wright. Presented at the Summer 2025 Meeting of the Association of Certified Fraud Examiners Research Institute, June 26, 2025 (co-author presented).

“Podcast: Forensic Accounting,” NC State’s Audio Abstract. February 10, 2025: <https://news.ncsu.edu/podcast/podcast-forensic-accounting>.

“How Can We Improve the Application of Professional Skepticism on Today’s Audits?” Presented at a Foundation for Auditing Research Masterclass. Nyenrode Business Universiteit, April 2, 2025.

“Unintended Consequences of Data Analytics on Auditor Professional Skepticism,” with Anna Gold and Xiaoxing Li. Presented at a Foundation for Auditing Research Masterclass. Nyenrode Business Universiteit, October 18, 2024 (co-authors presented).

"How Does Developing vs. Inheriting Data Analytics Affect Auditor Skepticism?" with Anna Gold and Xiaoxing Li. Presented at the Summer 2023 Meeting of the Association of Certified Fraud Examiners Research Institute, June 15, 2023.

"Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?" with Tracie Majors and Nicole Wright. Presented at the Summer 2023 Meeting of the Association of Certified Fraud Examiners Research Institute, June 15, 2023 (co-author presented).

“Incentivizing Professional Skepticism: A Review of Three Research Studies,” Presented to the Public Company Accounting Oversight Board (PCAOB), April 24, 2023.

“Summary of Academic Research on Identification, Assessment, and Response to Fraud Risks,” with Tina Carpenter, Christine Gimbar, Greg Jenkins, and Keith Jones. Presented to the Auditing Standards Board of the American Institute of Certified Public Accountants’ (AICPA), October 24, 2022 (co-author presented).

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at the Summer 2022 Meeting of the Association of Certified Fraud Examiners Research Institute, June 23, 2022.

"How Does Developing vs. Inheriting Data Analytics Affect Auditor Skepticism?" with Anna Gold and Xiaoxing Li. Presented at the Summer 2022 Meeting of the Association of Certified Fraud Examiners Research Institute, June 23, 2022.

“Summary of Fraud Research.” Presented to representatives of the American Institute of Certified Public Accountants’ (AICPA) Auditing Standards Board, April 6, 2022.

“False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Anna Gold, Jennifer McCallen, and Tammie Schaefer. Presented at the Summer 2021 Meeting of the Association of Certified Fraud Examiners Research Institute, June 26, 2021.

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism,” with Dereck Barr-Pulliam, Jennifer McCallen, and Kimberly Walker. Presented at the Summer 2021 Meeting of the Association of Certified Fraud Examiners Research Institute, June 26, 2021.

“False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Anna Gold, Jennifer McCallen, and Tammie Schaefer.

Presented at the Summer 2020 Meeting of the Association of Certified Fraud Examiners Research Institute, June 25, 2020.

“Can Audit Committee Support Improve Auditors’ Application of Professional Skepticism?” with Anna Gold, Justin Leiby, and Tammie Schaefer. Presented at the 5th International Foundation for Auditing Research Conference, June 22, 2020. Breukelen, The Netherlands (co-author presented).

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, February 2020. Raleigh, NC.

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, February 2018. Raleigh, NC.

“When Do Rewards Encourage Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the November 2017 PCAOB Standing Advisory Board Meeting (co-author presented).

“Evidencing Professional Skepticism in the Time Budget,” with Christine Gimbar. Presented at the Fall 2017 Meeting of the Institute for Fraud Prevention, November 8, 2017. New York, NY (co-author presented).

“Can Audit Firm Policies Alter Juror Reactions to Auditor Professional Skepticism?” with Christine Gimbar, Eldar Maksymov, and Tammie Schaefer. Presented at the Spring 2017 Meeting of the Institute for Fraud Prevention, June 8, 2017. Washington, DC (co-author presented).

“Evidencing Professional Skepticism in the Time Budget,” with Christine Gimbar. Presented at the Fall 2016 Meeting of the Institute for Fraud Prevention, November 3, 2016. New York, NY (co-author presented).

“Who Rewards Appropriate Levels of Professional Skepticism?” with Justin Leiby and Tammie Schaefer. Presented at the Fall 2016 Meeting of the Institute for Fraud Prevention, November 3, 2016. New York, NY (co-author presented).

“Professional Skepticism and Fraud Red Flags: Recent Research,” Presented to the Raleigh/Durham Chapter of the Institute of Internal Auditors, May 10, 2016. Raleigh, NC.

“State of the Art Research Related to Auditor Professional Skepticism: 2013-2015,” with Tammie Schaefer. Presented at the December 2015 Meeting of the International Audit and Assurance Standards Board (IAASB), December 7, 2015. New York, New York.

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, February 2016. Raleigh, NC.

“Who Rewards Appropriate Levels of Professional Skepticism?” with Tammie Schaefer. Presented at the Spring 2015 Meeting of the Institute for Fraud Prevention, June 11, 2015. Washington, DC (co-author presented).

“How Do Auditors Use Non-Financial Measures to Detect Fraudulent Financial Reporting: Evidence From Recent Research.” Presented to the Raleigh/Durham Chapter of the Institute of Internal Auditors, January 13, 2015. Raleigh, NC.

“Rewarding Appropriate Professional Skepticism Regardless of the Outcome: The Effect of Supervisor Consultation,” with Scott Jackson and Tammie Schaefer. Presented at the Fall 2014 Meeting of the Institute for Fraud Prevention, November 6, 2014. New York, New York.

“Rewarding Appropriate Professional Skepticism Regardless of the Outcome: The Effect of Supervisor Consultation,” with Scott Jackson and Tammie Schaefer. Presented at the Spring 2014 Meeting of the Institute for Fraud Prevention, June 5, 2014. Washington, DC.

“Some Financial Research and Databases.” Presented to the National Security Agency’s Laboratory for Analytic Sciences. January 28, 2014 Raleigh, NC.

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, March 2014. Raleigh, NC.

“Briefing Session with LAS Leadership” Presented to the National Security Agency’s Laboratory for Analytic Sciences. December 5, 2013. Raleigh, NC.

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at the Fall 2013 Meeting of the Institute for Fraud Prevention, November 7, 2013. New York, New York.

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, February 2013. Raleigh, NC.

“Do Auditors and Audit Committees Constrain Inconsistencies between Financial and Nonfinancial Measures?” with Don Pagach and Jaime Schmidt. Presented at the Fall 2012 Meeting of the Institute for Fraud Prevention, November 15, 2012. New York, New York.

“Hindsight Bias and Professional Skepticism: Does the End Justify the Means?” with Scott Jackson, Tammie Schaefer, and Bryan Stewart. Presented at the Fall 2012 Meeting of the Institute for Fraud Prevention, November 15, 2012. New York, New York.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the Financial Industry Regulatory Authority (FINRA) Investor Education Foundation Board of Directors Meeting, September 28, 2012. Washington, DC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented to the Financial Industry Regulatory Authority (FINRA), June 26, 2012. Washington, DC.



“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the Spring Department of Accounting Advisory Council Meeting, May 18, 2012. Raleigh, NC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the Mid-Atlantic Region Conference for the Institute of Internal Auditors, March 9, 2012. Raleigh, NC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the Central Carolina Chapter of the Association of Certified Fraud Examiners, February 20, 2012. Raleigh, NC.

“Detecting Accounting Fraud.” Presented at Make a Date with State Undergraduate Recruitment Event, February 2012. Raleigh, NC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the 2011 Conference of the Research Center on the Prevention of Financial Fraud: The State and Future of Financial Fraud, November 3, 2011. Washington, DC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the Raleigh/Durham Chapter of the Institute of Internal Auditors, October 11, 2011. Raleigh, NC.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the 2011 Center for Audit Quality Symposium, August 7, 2011. Denver, CO.

“Do Inconsistencies between Financial and Non-Financial Measures Influence Audit Quality?” Presented at the 2011 Summer Meeting of the Institute for Fraud Prevention, June 9, 2011. Cary, NC.

“Nonfinancial Measures and Fraud Detection.” Presented to members of the Office of Research and Analysis of the PCAOB, April 4, 2011. Raleigh, NC.

“Nonfinancial Measures and Fraud Detection.” Presented to the Chairman and CEO of KPMG at the NCSU KPMG Day, February 7, 2011. Raleigh, NC.

“Fraudulent Financial Reporting: Recent Research”. Presented to First Citizens Bank. December 10, 2008. Raleigh, NC.

“Do Inconsistencies between Financial and Non-Financial Measures Influence Audit Quality?” Presented at the 2010 Annual Meeting of the Institute for Fraud Prevention, November 3, 2010. New York, NY.

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 Annual Meeting of the Institute for Fraud Prevention, November 3, 2010. New York, NY.

“Nonfinancial Measures and Fraud Detection.” Presented to the Office of the Chief Accountant of the Securities and Exchange Commission, September 29, 2010. Washington, DC.

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 NCSU College of Management Advisory Board Meeting. Raleigh, NC

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 PCOAB Symposium. Washington, D.C.

“Using Nonfinancial Measures to Assess the Risk of Fraudulent Financial Reporting and Improve Retail Investor Protection.” Financial Industry Regulatory Authority (FINRA). February 19, 2010. Washington, DC.

“Future Academic Research Issues in Auditing.” 2009 PCOAB Symposium. Member of panel. Washington, D.C.

“Opportunities after a Public Accounting Career.” 2009 PricewaterhouseCoopers / Beta Alpha Psi Meeting. Member of panel. Raleigh, NC.

“Fraudulent Financial Reporting: Recent Research”. Presented to the North Carolina Office of the State Controller: 2007 Fiscal Officer Update Seminar. December 18, 2007. Raleigh, NC.

## **CONSULTING AND POPULAR PRESS QUOTATIONS**

Served on the Pearson+ eText Advisory Board (2022 – 2023).

Served on the Research Team for the Auditing Standards Board of the American Institute of Certified Public Accountants’ (AICPA) Fraud and Going Concern Task Forces (2022-2024).

Provided consulting to the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) related to their project on fraud (2022).

Provided consulting to the American Institute of Certified Public Accountants’ (AICPA’s) task force related to their Stand for What’s Right initiative (2019).

Recognized as one of Ten Forensic Accounting Professionals to Know by ForensicsColleges.com (2018).

Engaged by the International Accounting Education Standards Board (IAESB) task force related professional skepticism educational issues (2018).

Engaged by the International Ethics Standards Board for Accountants (IESBA) to synthesize research related to ethics and professional skepticism (2016)

Engaged to serve as an expert witness in a fraudulent financial reporting litigation case (2016-2018).

Engaged by the International Auditing and Assurance Standards Board (IAASB) to synthesize research related to auditor professional skepticism from 2013-2015 (2015-2016).

Engaged to serve as a peer reviewer of expert witness testimony in an audit-related litigation case (2015).

Engaged to serve as an expert witness in an audit-related litigation case (2011-2014).

Engaged to serve as an expert witness in an audit-related litigation case (2007-2008).

Instructor at 2008 Ernst and Young Northwest U.S. training for audit seniors, Fremont, CA.

Served as a consultant on RSM McGladrey Fraud Survey (2007-2008).

Served as a consultant on The Federal Reserve System Cash Payment Study on behalf of the Research Triangle Institute. The objective of the study was to measure the extent to which payment by coin and currency (versus other forms of payment) has decreased over time (2006-2007).

Popular Press Quotations/Mentions: *Forbes.com, Time.com, CFO Magazine, The Economic Times, Science Update, IR (Investor Relations) Magazine, Science Daily, AccelPro Audit, Goingconcern.com, Audio Abstract (the NC State University News podcast), EurekAlert, Yahoo! News, Journal of Accountancy, International Business Times, Accounting Today, CFO Dive, Wallethub.com, White-Collar Crime Fighter, CPA Practice Advisory, Banker: Middle East Magazine, Psychology Today, WUNC radio, Consumers Digest, Scienceupdate.com, The Statesman, Strategy-business.com, Sbtv.com, AZ News, India Business Blog, SiliconIndia.com, Mangalorean.com, Zimbabwe Star, TopNews.in, Sindh Today, Thaindian.com, Samaylive.com, Science Centric, Carolina Newswire, Dice.com, Insciences.org, The Technician, Triangle Business Journal, Science Codex, R & D Magazine, Newsblaze.com, Eureka! Science News, Florida News Times, CPA Trendlines, Phys.org, Scienceblog.com, Newkerala.com, Bignewsnetwork.com, Redorbit.com, Siliconindia.com, Newswise.com, Esciencenews.com, In.news.yahoo.com, Firstscience.com, The Hindu, Everyday Psychology, Sulekha.com, Financialfraudlaw.com, Sciencedaily.com, Innovations-report.com, Qualitydigest.com, Rdmag.com, Business News Daily, Silobreaker.com, Oneindia.in, Andhranews.net, Nova Business News, Carolinabusinessconnection.com, Indiataalkies.com, Dailyindia.com, Khaleej Times, Futurity, ParallelState, and Lockerdome, PYMNTS.com, EurekaAlert.org, Cannabis-investment-group.com, newsbreak.com, FBIReform.com, Flipboard.com.*

## **TEACHING**

### **Areas of Teaching Interest:**

Primary: Auditing and Financial Accounting

Secondary: Accounting Information Systems and Managerial Accounting

### **Courses Taught:**

Financial Accounting, Managerial Accounting, Auditing and Assurance Services, Advanced Auditing (masters level), Doctoral Seminar in Auditing Research (University of South Carolina), Doctoral Seminars in Accounting Research (Universities of Alabama, Massachusetts, South Carolina (multiple times), and Virginia Tech (multiple times)), Doctoral Seminar in Accounting Research Methods (Virginia Tech), Doctoral Seminars on Obtaining External Grant Research Funding and Career Advice (Kansas University, Universities of Alabama, Massachusetts, South Carolina, Maastricht, Virginia Tech, and Vrije Universiteit Amsterdam), Doctoral Seminar on Developing a Research Workshop Presentation (Vrije Universiteit Amsterdam), Auditing and Assurance Services accelerated summer course, Seminar on Experimental Methods for Business Research for Undergrads, mentoring of undergraduate research in relation to the NCSU Office of Undergraduate Research and the Provost's Professional Experience Program, and development of independent studies in relation to the NCSU Honors Program.

### **Course Development:**

Advanced Auditing: Masters level course covering advanced topics in auditing, including the economics of audit services, financial statement fraud, internal controls over financial reporting, auditing IT, the review process, and audit adjustments. This course uses a combination of lectures, case studies, and empirical accounting research to address these and other topics.

Accelerated Summer Accounting Prerequisite (ASAP) program: Led the development of this summer bridge program for non-accounting majors admitted to the Jenkins Masters of Accounting Program. Developed the accelerated course for Auditing and Assurance Services (both face-to-face and online versions).

## **PROFESSIONAL SERVICE**

Faculty Mentor at the EARNet Symposium Ph.D. Workshop, 2025

Founder of the NCSU Emerging Scholars in Accounting Program, 2023-Present

Served as a PhD Examiner for Yousef Alharbi, RMIT University (Melbourne, Australia), 2023

Faculty Mentor at the Audit Midyear Meeting Doctoral Consortium, 2023

Notable Contribution to the Auditing Literature Award Committee, 2022

*Accounting Horizons* Steering Committee, 2022-Present

Served as co-supervisor for Xiaoxing Li's (Vrije Universiteit Amsterdam) Ph.D

Dissertation Committee, 2021-Present

Reviewer for *Auditing: A Practical Approach with Data Analytics* 2<sup>nd</sup> Edition by Johnson, 2020-2021.

Editor, *Accounting Horizons*, 2020-Present

Outstanding Audit Dissertation Selection Committee, 2020

Editorial Board, *Behavioral Research in Accounting*, 2020-Present

Founding Member of the East Coast Behavioral Accounting Workshop Series, 2020-2022

Reviewer for *Auditing: A Practical Approach with Data Analytics* by Johnson, 2018.

Reviewer for *Auditing: A Practical Approach* by Maroney, Campbell, and Hamilton, 2017-2018

Member of the AICPA's CPA Exam Professional Skepticism Task Force, 2016-2018

Served as the external member of Jared Koreff's (University of Central Florida) Ph.D Dissertation Committee, 2016-2018

Appointed as a Graduate Faculty Scholar at the University of Central Florida, 2018

Reviewer for the AICPA's Enhancing Audit Quality Initiative curriculum, 2016

Associate Editor, *Managerial Auditing Journal*, 2016-2019

Vice-Chair of the AICPA Assurance Research Advisory Group, 2016- 2018

Doctoral Research Grant Selection Committee for the Institute for Fraud Prevention, 2015-2019

Reviewer for *Auditing: Assurance and Risk* by Knechel and Salterio, 2015

Editorial Board, *Behavioral Research in Accounting*, 2014-2017

Faculty Mentor for AAA AIS Section New Scholars Consortium, 2014

Group Leader for AAA New Faculty Consortium Committee, 2014

Elected to the Nominating Committee of the Auditing Section of the AAA, 2013-2104

Member of the AAA New Faculty Consortium Committee, 2013-2014

Sub-liaison in the topical area of "Non-financial Disclosures" for the 2013 AAA Annual Meeting (Financial Accounting and Reporting Section (FARS))

Reviewer for *Auditing Cases: An Interactive Learning Approach* by Beasley, Buckless, Glover, and Prawitt, 2012

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) AAA Task Force, 2012-2014

Member of the Auditing Standards Committee of the Auditing Section of AAA, 2012-2013

AAA Notable Contributions to the Accounting Literature Award Selection Committee, 2011-2012

Co-chair of the 2012 AAA Auditing Section Midyear Conference

Vice-chair of the 2011 AAA Auditing Section Midyear Conference

AAA Competitive Manuscript Award Committee, 2010-2011

Editorial Board, *Auditing: A Journal of Practice and Theory*, 2010-Present

Editorial Board, *Contemporary Accounting Research*, 2009-2015

Past-Chair of the Auditing Standards Committee of the Auditing Section of AAA, 2011-2012

Chair of the Auditing Standards Committee of the Auditing Section of AAA, 2010-2011

Vice-chair of the Auditing Standards Committee of the Auditing Section of AAA, 2009-2010

Editorial Board, *International Journal of Auditing Technology*, 2008-2011

Chair of the Research Committee of the Auditing Section of AAA, 2007-2009

Responsible for the initial draft of the Taxonomy for Audit Research in AAA Research Publications, 2007

Responsible for updating the AAA auditing research database from 1999 to 2008, 2005 and 2008

Member of the Research Committee of the Auditing Section of AAA, 2005-2009

Reviewer for *Auditing and Assurance Services: An Integrated Approach* by Arens, Elder, and Beasley, 2005, 2007

Ad Hoc Reviewer, *The Accounting Review*, *Accounting, Organizations and Society*, *Management Science*, *Journal of Business Ethics*, *The British Accounting Review*, *Journal of Accounting and Public Policy*, *Contemporary Accounting Research*, *Advances*

*in Accounting Behavioral Research, Accounting and the Public Interest, Accounting Horizons, Journal of Business Research, Advances in Accounting, Issues in Accounting Education, Behavioral Research in Accounting, Journal of Information Systems, International Journal of Accounting Information Systems, Journal of Accounting, Auditing, and Finance, Issues in Accounting Education, Current Issues in Auditing, Journal of Forensic Accounting, A Compendium of Classroom Cases and Tools, International Journal of Auditing, Managerial Auditing Journal, Eurasian Business Review, Journal of Forensic Accounting Research, Journal of Forensic and Investigative Accounting, and the Asian Review of Accounting.*

Reviewer for “Auditing Information Systems Security” in *The Handbook of Information Security* by John Wiley & Sons, Inc., 2005

Reviewer for Lehigh University’s Conference on Financial Reporting, Auditing and Governance, 2010

Reviewer for the AAA Annual Meeting (ABO and/or Auditing Sections), 2002, 2004, 2005, 2006, 2007, 2011, 2012, 2014, 2015, 2016, and 2017

Reviewer for the AAA Mid-Year Auditing Meeting, 2001, 2002, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2014, and 2016

Reviewer for the AAA Mid-Year Information Systems Meeting, 2006 and 2007

Reviewer for the AAA Mid-Year Accounting, Behavior, and Organizations Meeting, 2004, 2006, 2007, 2008, and 2010

Reviewer for the AAA Mid-Year Financial Accounting and Reporting Meeting, 2010

Reviewer for the Southeast Regional Meeting, 2007

Reviewer for the AAA Western Regional Meeting, 2006, 2007

Reviewer for the AAA Mid-Atlantic Regional Meeting, 2003 and 2004

Reviewer for the AAA Ohio Regional Meeting, 2002

Reviewer for *Intermediate Accounting 2<sup>nd</sup> edition* by Spiceland, Sepe, and Tomassini, 2001

## **UNIVERSITY AND COMMUNITY SERVICE**

College of Management Undergraduate Student Speaker Selection Committee, 2024

College of Management Leadership Survey Committee, 2023

Department of Accounting Strategic Planning Committee, 2022

Department of Accounting Recruiting Committee, 2022

Nomination committee for the Dickson Distinguished Professorships in the College of Management, 2022

Truist Distinguished Professorship in Microeconomics Search Committee, 2022-2023

College of Management Building a Diverse Faculty Committee, 2021-Present

Chair of the Department of Accounting Target of Opportunity Hire Task Force, 2020-2021

Department of Accounting Lecturer Search Committee, 2020

College of Management Named Professors Research Committee, 2019-Present

College of Management Reappointment, Promotion and Tenure Committee, 2019-2021

College of Management Dickson Professorship Nominating Committee, 2019

College of Management Research Committee, 2018-Present

Chair of the Department of Accounting Research Committee, 2018-Present

North Carolina State University Reappointment, Promotion and Tenure Committee, 2017-2019

Chair of College of Management Reappointment, Promotion and Tenure Committee Reform Task Force, 2016-2017  
 Department of Accounting Research Committee, 2016-2018  
 Chair of the Department of Accounting MAC Boot Camp Task Force, 2016-2017  
 Department of Accounting Critical Thinking Assessment Committee, 2016-2017  
 Department of Accounting Recruiting Committee, 2016-2017  
 College of Management Reappointment, Promotion and Tenure Committee, 2015-Present  
 Nomination Committee for Dean of the Poole College of Management, 2015-2016  
 Chair of the Department of Accounting Research Committee, 2014-2016  
 Member of the NCSU Forensic Sciences Institute, 2013-2015  
 Department of Accounting PhD Program Planning Committee, 2013-2015  
 Department of Accounting Research Committee, 2011-Present  
 College of Management Reappointment, Promotion and Tenure Committee, 2009-2011  
 North Carolina State University Research Committee (College of Management Representative), 2009-2012  
 College of Management Research Committee, 2009-2016  
 Chair of the Department of Accounting Recruiting Committee, 2008-2009  
 Department of Accounting Recruiting Committee, 2008-Present  
 Served as faculty advisor for Chi Psi fraternity, 2007-2010  
 Served as a Research Mentor in the University Honors Program, 2006-2007  
 Chair of the Department of Accounting Research Workshop Committee, 2004-2015  
 Department of Accounting Masters of Accounting Admissions Committee, 2004-2013  
 Department of Accounting AACSB Intellectual Contributions Committee, 2004-05  
 Department of Accounting Fundraising Committee, 2004-05  
 Department of Accounting Reappointment, Promotion, and Tenure Guidelines Committee, 2004-05  
 Department of Accounting Introductory to Accounting Classes Reception Committee, 2004-06  
 Assisted NCSU Library with Business Information Network Website, 2004  
 Completed Green Zone Training - North Carolina State University  
 Junior Achievement Volunteer – Philadelphia and Wake Counties  
 Moore Square Ministry – Wake County  
 Special Olympics Volunteer – Wake County  
 Shepherd's Table Soup Kitchen Volunteer – Raleigh, NC  
 Science Olympiad Instructor – Underwood Elementary School  
 Sacred Heart Cathedral – Usher  
 North Carolina State Employees Combined Campaign Contributor  
 North Carolina Reading Services – Volunteer Reader for the Blind and Print Impaired  
 Oak City Outreach Ministry – Wake County  
 Pack Promise Coach - North Carolina State University  
 Cristo Rey Research Triangle High School – Guest Presenter

## **AWARDS AND HONORS**

Awarded the NCSU Department of Accounting Research Impact Award, 2025  
 Nominated by the NCSU Poole College of Management for the Alumni Association Outstanding Research Award and membership into the North Carolina State University Research Leadership Academy, 2025  
 Awarded the Poole College of Management Research Impact Award, 2024

Awarded the NCSU Department of Accounting Research Impact Award, 2024  
 Awarded the Notable Contribution to the Accounting Literature Award by the AIS Section of the AAA, 2024  
 Nominated by the NCSU Poole College of Management for the Alumni Association Outstanding Research Award and membership into the North Carolina State University Research Leadership Academy, 2024  
 Nominated by the NCSU Poole College of Management for the Alumni Association Outstanding Research Award and membership into the North Carolina State University Research Leadership Academy, 2023  
 Nominated by the NCSU Poole College of Management for the Alumni Association Outstanding Research Award and membership into the North Carolina State University Research Leadership Academy, 2022  
 Awarded the Best Paper Award for the 11<sup>th</sup> European Audit Research Network Symposium, 2021  
 Nominated by the NCSU Poole College of Management for the Alumni Association Outstanding Research Award and membership into the North Carolina State University Research Leadership Academy, 2021  
 Awarded the Best Paper Award for *Behavioral Research in Accounting*, 2020  
 Awarded the NCSU Department of Accounting Research Leadership Award, 2018  
 Awarded the Notable Contribution to the Auditing Literature Award, 2018  
 Awarded the NCSU Department of Accounting Research Leadership Award, 2016  
 Named the Jenkins Distinguished Professor of Accounting, 2016-Present  
 Invited to speak in the David A. Bush Distinguished Lecture Series in Accounting at the University of South Carolina, 2014  
 Awarded the AAA/Deloitte Wildman Medal Award, 2014  
 Member of Beta Gamma Sigma, International Business Honor Society, 2013  
 Named an NCSU University Faculty Scholar, 2013 - Present  
 Awarded the CohnReznick Research Fellowship, 2011 - 2016  
 Awarded the NCSU Poole College of Management Research Leadership Award, 2011  
 Awarded the NCSU Department of Accounting Research Leadership Award, 2011  
 Awarded Best Paper for "Improving Fraud Detection: Evaluating Auditors' Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures," at the 2010 Inaugural Conference on Financial Reporting, Auditing and Governance, Lehigh University.  
 Awarded the NCSU Department of Accounting Research Leadership Award, 2009  
 Awarded the NCSU COM Teaching Excellence Award, 2008  
 Nominated for NCSU COM Teaching Excellence Award, 2007  
 AAA New Faculty Consortium Attendee, 2005  
 Drexel University Fellow, 2002  
 DuPont Doctoral Research Award, 2002  
 AAA Doctoral Consortium Fellow, 2002  
 Information Systems Section of AAA Midyear Meeting Travel Grant Award (declined), 2002  
 AAA Mid-Year Auditing Doctoral Consortium Fellow, 2001  
 Drexel University Ph.D. Core Exam "Pass with Distinction" (Highest Score in the College of Business Ph.D. program), 2000  
 PICPA Ricketts Graduate Scholarship, 2000  
 DuPont Graduate Assistant Award, 2000  
 IMA Muhlenberg College Accounting Student of the Year, 1994



Member of Omicron Delta Epsilon, International Economics Honor Society, 1993  
Member of Omicron Delta Kappa, National Leadership Society, 1993  
Centennial Conference All-Academic Football Team, 1992

## **MEMBERSHIPS**

American Accounting Association (Accounting, Behavior and Organizations, Auditing,  
and Information Systems Sections)  
American Institute of Certified Public Accountants