URTON ANDERSON

Clark W. Thompson Jr, Professor of Accounting Education Emeritus

RESEARCH AREAS: Internal and External Auditing; Quality Control and Assurance of Professional Practices and Work Groups; Combined Assurance, Compliance System/Ethics Program Design and Evaluation

TEACHING AREAS: Auditing, Organizational Governance, Ethics
Managerial Accounting

EDUCATION: **Ph.D.**, Business Administration, University of Minnesota, 1985.
M.A., University of Minnesota, 1977. Major: Classics.
B.A., *magna cum laude*, St. Olaf College, 1974. Majors: Greek and Philosophy.

CERTIFICATIONS: Certified Internal Auditor,Certification in Control Self-Assessment,Certified Government Auditing Professional, Certified Financial Services Auditor, Certified Compliance and Ethics Professional

ACADEMIC POSITIONS: Director and Professor of Accounting, Von Allmen School of Accountancy, Gatton College of Business and Economics, University of Kentucky, 2013 - present

Clark W. Thompson Jr, Professor of Accounting Education, Department of Accounting, University of Texas at Austin, 1995 - 2013.

- Academic Fellow, U. S. Securities and Exchange Commission, (Aug 2011 – July 2012)
- Chair, Department of Accounting, 2007 - 2011
- Associate Dean for Undergraduate Programs, 1997 – 2007.
- Acting Chair, Department of Accounting, 1996.

Associate Professor, Department of Accounting, University of Texas at Austin, 1989 - 1995.

Assistant Professor, Department of Accounting, University of Texas at Austin, 1985-1989.

Instructor, Department of Accounting, University of Texas at Austin, 1984 -1985.

PUBLICATIONS -- BOOKS: Kurt Reding, Paul Sobel, Urton Anderson, Michael Head, Sridhar Ramamoorti, Mark Salamasick, and Cris Riddle. *Internal Auditing: Assurance and Advisory Services, 3nd Edition,* Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation, forthcoming, May 2013.

Kurt Reding, Paul Sobel, Urton Anderson, Michael Head, Sridhar Ramamoorti, Mark Salamasick, and Cris Riddle. *Internal Auditing: Assurance and Consulting Services,2nd Edition,* Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation, October 2009, 565 pages.

- French translation, *Manuel d'Audit Interne – Amélior l'efficacité de la gouvernance, du contrôle interne et du management des risqué*, Paris: IFACI (Institut Français de l'Audit et du Contrôle Internes), 2011.

Kurt Reding, Paul Sobel, Urton Anderson, Michael Head, Sridhar Ramamoorti, and Mark Salamasick, *Internal Auditing: Assurance and Consulting Services,* Altamonte Springs, Florida: The Institute of Internal Auditors, July 2007, 502 pages.

- Japanese translation, The Institute of Internal Auditors – Japan, 2009.
- Spanish translation, The Institute of Internal Auditors, 2009.

Urton Anderson and Andrew Dahle, *Implementing the International Professional Practices Framework: Updated 3rd Edition,* Altamonte Springs, Florida: The Institute of Internal Auditors, 2011, 316 pages.

Urton Anderson and Andrew Dahle, *Implementing the International Professional Practices Framework: 3rd Edition,* Altamonte Springs, Florida: The Institute of Internal Auditors, 2009, 270 pages.

Urton Anderson (editor/author), *Handbook for Internal Auditors,* New York: LexisNexis/MatthewBender, December 2005 to December 2007, (This handbook is updated every six months)

Urton Anderson and Andrew Dahle, *Implementing the Professional Practices Framework: 2nd Edition,* Altamonte Springs, Florida: The Institute of Internal Auditors, 2006, 254 pages.

– Chinese translation, The Institute of Internal Auditors – China, 2009.

Christy Chapman and Urton Anderson, *Implementing the Professional Practices Framework,* Altamonte Springs, Florida: The Institute of Internal Auditors, 2002, 219 pages.

Urton Anderson, *Quality Assurance for Internal Auditing*. Altamonte Springs, Florida: The Institute of Internal Auditors, 1983, 148 pages.

PUBLICATIONS--ACADEMIC ARTICLES:

Urton Anderson, Margaret Christ, Karla Johnstone, and Larry Rittenberg, "A Post-SOX Examination of Factors Associated with the Size of Internal Audit Functions," *Accounting Horizons*, Vol. 26, No. 2 (June) 2012, pp. 167–191. (Received 2013 AAA Accounting Horizons Best Paper Award)

Urton Anderson, Kathryn Kadous, and Lisa Koonce, “The Role of Incentives to Manage Earnings and Quantification in Auditors’ Evaluations of Management Provided Information,” *Auditing: A Journal of Practice and Theory*, Volume 23 (March) 2004, pp. 11-27.

Alan Mayper, Urton Anderson and Robert Kilpatrick, “Tax Workpaper Review: An Examination of the Effects of Order and Conclusion Presentation," Advances in Taxation, Volume 11, 1999, pp. 145-167.

Urton Anderson and Lisa Koonce, “Evaluating the Sufficiency of Causes in Audit Analytical Procedures," *Auditing: A Journal of Practice and Theory*, Volume 17 (Spring) 1998, pp. 1-12.

Urton Anderson, Lisa Koonce and Garry Marchant, "The Audit Review Process and its Effect on Auditors' Assessment of Evidence from Management," *Advances in Accounting, Volume 13*, 1995, pp. 21-37.

Lisa Koonce, Urton Anderson and Garry Marchant, "Justification of Decisions in Auditing” Journal *of Accounting Research*, Volume 33 (Fall) 1995, pp. 369-384.

Urton Anderson and Lisa Koonce, "Explanation as a Method for Evaluating Client-suggested Causes in Analytical Procedures,” Auditing*: A Journal of Practice and Theory*, Volume 14 (Fall) 1995, pp. 124-132.

Urton Anderson, Lisa Koonce and Garry Marchant, "The Effects of Source-Competence Information and its Timing on Auditors' Performance of Analytical Procedures," *Auditing: A Journal of Practice and Theory*, Volume 13 (Spring) 1994, pp. 137-148.

Garry Marchant, John Robinson, Urton Anderson and Michael Schadewald, "The Use of Analogy in Legal Argument: Problem Similarity, Precedent and Expertise,” Organizational *Behavior and Human Decision Processes*, Volume 55 (June) 1993, pp. 95-119.

Garry Marchant, John Robinson, Urton Anderson and Michael Schadewald, "Analogy and Tax Problem Solving," Advances *in Taxation, Volume 4*, 1992, pp. 225-246.

Garry Marchant, John Robinson, Urton Anderson and Michael Schadewald, "Analogical Transfer and Expertise in Legal Reasoning,” Organizational *Behavior and Human Decision Processes*, Volume 48 (April) 1991, pp. 272-290.

Matthew Anderson, Urton Anderson, Richard Helleloid, Edward Joyce and Michael Schadewald, "Internal Revenue Access to Tax Accrual Workpapers: A Laboratory Investigation," *The Accounting Review*, Volume 65 (October) 1990, pp. 857-874.

Joanna Ho, Urton Anderson and Garry Marchant, "Inference and Explanation: Assessing the Likelihood of Conjunctive Events," *Psychological Reports*, Volume 67 (1990), pp. 659-688.

Urton Anderson, Garry Marchant, John Robinson and Michael Schadewald, "Selection of Instructional Strategies in the Presence of Related Prior Knowledge," Issues *in Accounting Education*, Volume 5 (Spring) 1990, pp. 41-58.

Urton Anderson and Garry Marchant, "The Auditor's Assessment of the Competence and Integrity of Client Personnel," *Auditing: A Journal of Practice and Theory*, Volume 8 (Supplement) 1989, pp. 1-17.

William Wright and Urton Anderson, "Effects of Situation Familiarity and Financial Incentives on Use of the Anchoring and Adjustment Heuristic for Probability Assessment," *Organizational Behavior and Human Decision Processes*, Volume 44 (August) 1989, pp. 68-82.

Urton Anderson, Garry Marchant and John Robinson, "Instructional Strategies and the Development of Tax Expertise," *The Journal of the American Taxation Association*, Volume 10 (Spring) 1989, pp. 7-23.

Garry Marchant, John Robinson, Urton Anderson and Michael Schadewald, "A Cognitive Model of Tax Problem Solving," *Advances in Taxation, Volume 2*, 1989, pp. 1-20.

Urton Anderson and Richard Young, "Internal Audit Planning in an Interactive Environment," *Auditing: A Journal of Practice and Theory*, Volume 8 (Fall) 1988, pp. 23-42.

Urton Anderson and William Wright, "Expertise and the Explanation Effect," *Organizational Behavior and Human Decision Processes*, Volume 42 (October) 1988, pp. 250-269.

Urton Anderson, Robert May and Carolyn Miles, "Development and Classroom Testing of Micro-Computer Software to Support Teaching Variables Sampling in Auditing," Volume 3 (Spring) 1988, pp. 156-173.

Michael Duane, Ross Azevedo and Urton Anderson, "Behavior as an Indication of an Opponent's Intentions in Collective Negotiations," *Psychological Reports*, **57** (1985), pp. 507-513.

PUBLICATIONS--BOOK CHAPTERS:

Urton Anderson and Margaret Christ, "Internal Auditing." In *The Routledge Companion to Auditing*, eds. D. Hay, W. R. Knechel and M. Willekens, New York: Routledge, forthcoming.

Urton Anderson, "Assurance and Consulting Activities." In Research *Opportunities in Internal Auditing*, eds. A. Bailey, A. Gramling, and S. Ramamoorti, The Institute of Internal Auditors, 2003, pp. 97-129.

Urton Anderson, "Alternative Approaches to Audit and Program Review for Student Financial Aid Programs." In National Research Council, Commission on Behavioral and Social Sciences and Education, Quality in Student Financial Aid Programs: A New

Approach. Washington: National Academy Press, 1993, pp. 225-242.

Urton Anderson, Lisa Koonce and Garry Marchant, "A Model of Audit Judgment: Cognition in a Professional Context." In L. Ponemon and D. Gabhart, Eds, *Auditing: Advances in Behavioral Research*. New York: Springer-Verlag, 1991, pp. 43-73.

PUBLICATIONS--PROFESSIONAL

Urton Anderson and Brian Daugherty, “The Third Line of Defense: Internal Audits’ Role in the Governance Process”, *Internal Auditing*, July/August 2012, pp. 38-41

Urton Anderson and Sheryl Vacca, “Compliance and Internal Audit: A Dangerous Combination?” *College and University Auditor*, Summer 2011, 7-9.

Urton Anderson, Margaret Christ, Karla Johnstone, and Larry Rittenberg, *Effective Sizing of Internal Audit Departments, The* IIA Research Foundation November 2010, 1-80.

Urton Anderson, Margaret Christ, Karla Johnstone, and Larry Rittenberg, *Effective Sizing of Internal Audit Departments for Colleges and Universities*, The IIA Research Foundation November 2010, 1-66.

Peter Hughes, Mary Kaidonis, and Urton Anderson, “Ethics Pays in so Many Ways,” *Fraud Magazine,* Volume 24 (July/August) 2008, pp. 28-31, 50-53. Winner of Hubbard Award 2009, for outstanding work published in *Fraud Magazine* in 2008.

Urton Anderson, "Assessing the Merits of Alleged Wrongdoing," *Internal Auditing*, Volume 10 (Spring) 1995, 48-54.

Urton Anderson, W. W. Cooper and David Lockhart, "DEA Evaluations of Performance Audits,” Internal *Auditing*, Volume 10 (Fall) 1994, 13-22.

Urton Anderson, "Effective Compliance Programs,” Internal *Auditing*, Volume 9 (Spring) 1994, pp. 46-50.

Urton Anderson, "The New Federal Sentencing Guidelines: Implications for the Internal Audit Function," *Internal Auditing*, Volume 8 (Fall) 1992, pp. 71-77.

Urton Anderson, "Internal Control and the Business Education Curriculum," *Internal Auditing*, Volume 8 (Summer) 1992, pp. 64-68.

Urton Anderson, "Internal Auditing in Times of Organizational Change," *Internal Auditing*, Volume 7 (Spring) 1992, pp. 68-72.

Urton Anderson, "Writing for the Profession," *Internal Auditing*, Volume 7 (Winter) 1992, pp. 72-76.

Urton Anderson, "Quality Assurance, Total Quality Management and the Evaluation of the Internal Audit Function," *Internal Auditing*, Volume 7 (Fall) 1991, pp. 66-71.

Urton Anderson, “The External Auditor's Consideration of the Internal Audit Function," *Internal Auditing*, Volume 7 (Summer) 1991, pp. 59-67.

Urton Anderson, "Creative Staffing Practices to Enhance Audit Effectiveness," *Internal Auditing*, Volume 6 (Spring) 1991, pp. 64-68.

Urton Anderson and Richard Young, "Strategic Auditing: A Different Game," *Internal Auditing*, Volume 4 (Fall) 1988, pp. 14-24.

Urton Anderson and Gordon Duke, "The Total Auditor: Fact or Fiction?" *The Internal Auditor*, October 1984, pp. 30-33.

Urton Anderson, "Quality Assurance and Review Alternatives," *The Internal Auditor*, February 1982, pp. 20-25.

SELECTED PRESENTATIONS:

“Managing and Monitoring Conflicts of Interest Practical Solutions,” (with S. Vacca). Premeeting workshop, 11th Annual Conference for Effective Compliance Systems in Higher Education, Society of Corporate Compliance and Ethics, Austin, June 2013.

“Managing and Monitoring Conflicts of Interest,” (with D. Torpey) UT Dallas Fraud Summit, The University of Texas at Dallas, March 2013.

“Ethics for Internal Auditors: Dealing with Moral Dilemmas,” half-day seminar, Twin Cities Chapter of the The Institute of Internal Auditors, St. Paul, March 2013.

“Traversing the Morass: Changes in Auditing Standards Present and Future,” 2012 TSCPA Single Audits & Governmental Accounting Conference, Austin, October 2012.

“Assurance Coordination: Managing the Organization’s Assurance Network,” (with Mark Salamasick), Southern Regional Conference, The Institute of Internal Auditors, Austin, September 2012.

“Internal Audit Role in Enhancing the Organization’s Ethical Climate,” Southern Regional Conference, The Institute of Internal Auditors, Austin, September 2012.

“Dodd-Frank and the Jobs Act: Developments in SEC and Financial Market Regulation and Financial Market Regulation,” Austin Chapter, Association of Government Accountants (AGA), Austin, September 2012.

“Ethics for Internal Auditors: Dealing with Moral Dilemmas,” Half-day seminar for Texas Health and Human Services Commission, Austin, August 2012.

“Assurance Mapping - Meeting Stakeholder Expectations for Assurance: It Takes a Village,” (with Mark Salamasick), The Institute of Internal Auditors International Conference, Boston, July 2012.

“Assurance Networks and Effective Corporate Governance,” Annual Conference, Center for Innovation and Competition-based Development Studies, Bogazici University, Istanbul, May 2012.

"A Post SOX Examination of Factors Associated with the Size of IA Function," Rutgers University, March 2012.

"Meeting Stakeholder Expectations for Assurance: Internal Audit's Role in a Group Effort," Pre-meeting seminar for the Dallas Chapter of the The Institute of Internal Auditors, Dallas, February 2012.

"Assurance Coordination: Managing the Organization's Assurance Network, Presentation to Office of Internal Oversight Services, United Nations, New York, February 2012.

"Risk Management, Internal and External Audit and their Roles in Organizational Governance: Tools and Techniques for the Audit Curriculum," Moderator, Auditor Education Workshop," American Accounting Association - Auditing Section Mid-year Conference, Savannah, January 2012.

"The Role of Auditing in Effective Organizational Governance – A Partnership Among Management, the Board, Risk Management and Assurance," Moderator, panel presentation, American Accounting Association - Auditing Section Mid-year Conference, Savannah, January 2012.

"Internal Audit and the Organization's Ethical Climate," 2011 Professional Development Conference, Association of Public Pension Fund Auditors, Austin, Texas, November 2011.

"A Post SOX Examination of Factors Associated with the Size of IA Function," Wake Forest University, School of Business, October 2011.

"Governance, Risk Assessment and Transparency: Internal Audit's Role in a Group Effort," 2011 Single Audits & Governmental Accounting Conference, Texas Society of CPAs, Austin, October 2011.

"Right Sizing Internal Audit: How to Determine the Appropriate Allocation of Resources," Winds of Innovation Conference, The Canadian Association of University Business Officers, Calgary, Alberta, June 2011.

"Internal Auditing Research Opportunities in Internal Auditing," Nanjing Audit University, Nanjing China, May 2011.

"Developing Tomorrow's Internal Auditor: What are the skills, abilities and knowledge needed?" Nanjing Audit University, Nanjing China, June 2011.

"Using an ROI Tool to Promote Understanding of the Financial Implications of Hospital CS&E Projects," (with D. Platt and P. Simpson), Innovation in health Care Delivery Systems: Improving Systems for Improving Health and Health Behaviors, McCombs School of Business, April 2011.

"Return on Investment for CS&E Projects," (with P. Simpson), Building the Bridge: Preserving Quality after Health Care Reform, The University of Texas System Clinical Safety and Effectiveness Conference, Austin, November 2010.

"Guidance for an Evolving Profession: The Internal Auditing Standards, the IPPF and the Yellow Book," 4 hour workshop, Texas Department of Public Safety, Austin, October 2010.

"Effective Sizing of Internal Audit Activities for College & Universities," 2010 Annual ACUA Conference, Association of College and University Auditors, Baltimore, September 2010

"Practical Applications of the Code of Ethics for Compliance & Ethics Professionals," (with M. Doyle), 2010 Compliance & Ethics Institute, The Society of Corporate Compliance and Ethics, Chicago, September 2010.

"Research in Organizational Compliance and Ethics," National Chengchi University, Taipei, June 2010

"Assessing the Effectiveness of Organizational Compliance and Ethics Programs," National Chengchi University, Taipei, June 2010

"Internal Audit: Trusted, Recognized and Valued," CAE Forum - IIA-Taiwan, Taipei, November 2009.

"Accounting Education and Auditing Research in US," National Chengchi University, Taipei, November 2009

"Internal Auditing Research Opportunities in Assurance and Consulting Activities," National Taipei University, Taipei, November 2009

"Rightsizing the Internal Audit Function for Higher Education," (with M. Christ), Webinar, EthicsPoint and ACUA, August 2009.

"An ERM Framework: Process and Success," Association of Credit Union Internal Auditors, Region 4 Annual Meeting, Austin, August 2009.

"Learning Assurance," American Accounting Association 2008 New Faculty Consortium, Washington DC, February 2008.

"Integrating IIA and GAO Internal Auditing Standards," (with David M. Walker, Sam McCall, Jeanette Franzel and Steve Morgan) IIA Web cast – 2 hours, January2008.

"Governance, Risk Management and Control: Internal Assurance and Consulting Services," Panel discussion. Graduate Programs, Undergraduate Programs, and Emerging Curricula Conferences, AACSB, Baltimore, November 2007.

PROFESSIONAL ACTIVITIES:

Chair, Committee of Research and Education Advisors, The Institute of Internal Auditors, (2012 - present)

Secretary, Health Care Compliance Association, (2012 - present)

Board Member, Health Care Compliance Association, (2006-present)

Member, Accounting Accreditation Committee, AACSB, (2009 - 2012)

President, Auditing Section, American Accounting Association, (2009 - 2010)

Chair, International Internal Audit Standards Board, The Institute of Internal Auditors, (2007 - 2010)

Treasurer, Health Care Compliance Association, (2008 - 2009)

Chair, Board of Regents, The Institute of Internal Auditors, (2003-2007).

Chair, Internal Audit Standards Board, The Institute of Internal Auditors, (2002 – 2003)

Co-editor, *Internal Auditing*, (1990 - 2001)

Editorial Advisory Board, *Research in Accounting Regulation*, (2005 - present)

Editorial Board, *The Accounting Review*, (1989 - 1993)

Member, Speaker's Advisory Task Force on Internal Auditing, Texas House of Representatives, (1988)

AWARDS & HONORS:

2013 AAA Accounting Horizons Best Paper Award, for paper "A Post-SOX Examination of Factors Associated with the Size of Internal Audit Functions" by Urton L. Anderson, Margaret H. Christ, Karla M. Johnstone, and Larry E. Rittenberg, August 2013.

Hubbard Award 2009, Author of an outstanding work published in Fraud Magazine, for article with P. Hughes and M. Kaidonis, "Ethics Pays in so Many Ways," Association of Certified Fraud Examiners, July 2009.

The Bradford Cadmus Memorial Award for outstanding contribution to the field of internal auditing, The Institute of Internal Auditors, June 2006.

1997 Leon R. Radde Educator of the Year Award, The Institute of Internal Auditors, 56th International Conference, Philadelphia.

MPA Council Outstanding Professor Award, 1998