

NICHOLAS J. HALLMAN

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EMPLOYMENT

UNIVERSITY OF TEXAS AUSTIN

2016 - Present | Assistant Professor

DELOITTE

2011 – 2012 | Senior Auditor

2009 – 2011 | Staff Auditor

EDUCATION

UNIVERSITY OF MISSOURI COLUMBIA

PHD IN ACCOUNTANCY

May 2016

APPALACHIAN STATE UNIVERSITY

BS AND MS IN ACCOUNTANCY

August 2009

RESEARCH

PEER REVIEWED PUBLICATIONS

1. Audit implications of non-GAAP reporting. With Anne Thompson and Jaime Schmidt. *Journal of Accounting Research*, In Press. Find it [here](#).
2. How do auditors respond to competition? Evidence from the bidding process. With Antonis Kartapanis and Jaime Schmidt. *Journal of Accounting and Economics*, 2022. Find it [here](#).
3. Does distance matter? An investigation of partners who audit distant clients and the effects on audit quality. With Jere Francis and Nargess Golshan. *Contemporary Accounting Research*, 2022. Find it [here](#).
4. Analyst coverage and syndicated lending. With John Howe and Wei Wang. *Review of Accounting Studies*, 2022. Find it [here](#)
5. A matter of appearances: How does auditing expertise benefit audit committees when selection auditors? With Matthew Baugh and Steven Kachelmeier. *Contemporary Accounting Research*, 2022. Find it [here](#)
6. On the relation between insider trading and going concern opinions. With Andrew Imdieke, Kyonghee Kim, and Raynolde Pereira. *AUDITING: A Journal of Practice and Theory*, 2020. Find it [here](#)
7. The geographic decentralization of audit firms and audit quality. With Matthew Beck and Joshua Gunn. *Journal of Accounting and Economics*, 2019. Find it [here](#)
8. Awareness of SEC enforcement and auditor reporting decisions. With Mark DeFond and Jere Francis. *Contemporary Accounting Research*, 2018. Find it [here](#)
9. State pension liabilities and credit assessments. With Inder Khurana. *Accounting Horizons*, 2015. Find it [here](#)

CURRENT PROJECTS

1. Non-GAAP by any other name: How managers refer to non-GAAP earnings and the implications for persistence. With Shuping Chen and Bin Miao.
2. Are audit fees discounted by successor auditors? With Minjae Kim and Jaime J. Schmidt.
3. Mandatory internal control audits and voluntary disclosure. With Brandon Gipper and Caitlin McCarthy.

TEACHING

UNIVERSITY OF TEXAS AUSTIN

Auditing and Assurance Services:

Spring 2021 (Overall Instructor Rating: 4.8/5.0)

Spring 2020 (Overall Instructor Rating: 4.8/5.0)

Spring 2019 (Overall Instructor Rating: 4.5/5.0)

Spring 2018 (Overall Instructor Rating: 4.6/5.0)

Spring 2017 (Overall Instructor Rating: 4.5/5.0)

UNIVERSITY OF MISSOURI COLUMBIA

Auditing Theory and Practice I:

Spring 2015 (Overall Instructor Rating: 4.5/5.0)

Introduction to Financial Accounting:

Summer 2015 (Overall Instructor Rating: 4.4/5.0)

Summer 2014 (Overall Instructor Rating: 4.5/5.0)

SERVICE

EDITORIAL BOARDS

The Accounting Review (Since 2021)
Auditing: A Journal of Practice and Theory (Since 2017)

AD HOC JOURNAL REFEREE

Journal of Accounting Research
Accounting, Organizations, and Society
Contemporary Accounting Research
European Accounting Review
Accounting Horizons
Journal of Accounting, Auditing, and Finance

DISSERTATION COMMITTEES

Ryan Ballesterio (2021)

OTHER SERVICE

Faculty Mentor, Auditing Doctoral Consortium (2021)
Scientific Committee European Accounting Association
Congress (2020 and 2021)
Regular referee and/or discussant for the AAA:
Annual Meeting
Auditing Midyear Meeting
FARS Midyear Meeting

INVITED PRESENTATIONS

CONFERENCES

Texas Lone Star Conference (2022)
Contemporary Accounting Research Conference (2020)
ISAR (2015, 2017, 2018, 2019)
KU Audit Symposium (2016, 2018)
Illinois Symposium on Audit Research (2018)
AAA FARS Midyear Meeting (2014)
AAA Audit Midyear Meeting (2015, 2016, 2018)
AAA Annual Meeting (2013, 2014, 2015, 2017, 2018)
PCAOB/TAR Auditing and Capital Markets (2019)

WORKSHOPS

Temple University (2022)
University of Colorado Boulder (2020)
University of Illinois Champaign Urbana (2016, 2020)
Texas A&M University (2016)
Northeastern University (2016)
Tulane University (2016)
University of Illinois Chicago (2015)
University of Arkansas (2015)