

VITA

**William R. Kinney, Jr.**  
**Charles and Elizabeth Prothro Regents Chair in Business**  
**McCombs School of Business**  
**University of Texas at Austin**  
**12/31/14**

**Education and Professional:**

Ph.D., 1968 Michigan State University - Accounting (minor - statistics, finance, economic analysis)  
M.S., 1966 Oklahoma State University - Accounting (minor - statistics)  
B.S., 1963 Oklahoma State University - Accounting  
CPA, 1964 Oklahoma

Member American Accounting Association, American Institute of Certified Public Accountants

**Employment:**

2007-2008 U.S. Securities and Exchange Commission, Academic Fellow (part time)  
2005 (winter) Northwestern University, Kellogg School, Visiting Professor  
1988-present University of Texas at Austin, Charles and Elizabeth Prothro Regents Chair in Business and PricewaterhouseCoopers Auditing Fellow  
1998-2003 University of Texas at Austin, Director, Center for Business Measurement and Assurance Services  
1993, 94, 98 INSEAD, Price Waterhouse Auditing Fellow (May-June)  
1983-1988 University of Michigan, PricewaterhouseCoopers Auditing Professor and Director of Paton Accounting Center  
1980-1981 University of Michigan, Visiting Professor  
1976 (summer) University of Texas, Visiting Professor  
1969-1983 University of Iowa, Assistant Professor/Associate Professor (1970)/Professor (1973)/John F. Murray Professor (1977)/Director, Institute of Accounting Research (1981)  
1968-1969 Oklahoma State University, Assistant Professor  
1967 Ernst & Ernst Foundation Doctoral Fellow  
1966 Michigan State University, Teaching Assistant  
1965 Oklahoma State University, Teaching Assistant and Assistant to Internal Auditor  
1963-1964 Arthur Young & Company, Oklahoma City, Staff Accountant

**Teaching Assignments:**

Auditing - undergraduate and graduate  
Business Measurement and Assurance – graduate  
Accounting and Corporate Governance – undergraduate and graduate  
Managerial Accounting - undergraduate and graduate  
Research Methods - graduate  
Accounting Research Seminar - graduate  
Accounting Theory Seminar - graduate

**Doctoral Candidate Supervision:**

As member - Tracie Majors, November 2013  
As member - Lisa De Simone, May 2013  
As member - Trevor Stewart, (Vrije Universiteit, Amsterdam), April 2013  
As chairman - Marcy Shepardson, May 2012  
As member - Michael Crawley, October 2010  
As chairman - Marcia Weidenmeier, December 2000  
As chairman - Lisa Milici-Gaynor, December 2000  
As member - Kristina Zvinakas, July 1998  
As chairman - Anne C. Clem, July 1997  
As chairman - Alicia J. Jackson, July 1997  
As chairman - Roger Martin, July 1996  
As member - Frederick Phillips, May 1996  
As member - Patrick Hopkins, July 1995  
As chairman - Sandra Vera-Munoz, July 1994  
As member - Karen Smith, May 1994  
As member - Christine Haynes, May 1993  
As member - A. Al-Sudiary, July 1991  
As chairman - Shiing-wu Wang, August 1988  
As member - Vicky Heiman, May 1988  
As chairman - Linda McDaniel, May 1988  
As member - Harold Cook, December 1986  
As member - Garry Marchant, December 1986  
As member - Alan Roshwalb, December 1986  
As member - David Frederick, December 1985  
As member - Fran Ayers, May 1983  
As member - Steve Butler, December 1982  
As chairman - David Burgstahler, December 1980  
As member - Paul Roy, December 1979  
As chairman - Doyle Banks, December 1979  
As chairman - Dennis Collins, December 1978  
As member - Fred Shelton, May 1978  
As chairman - Soong Park, May 1977  
As chairman - Howard Toole, May 1976  
As chairman - Andrews Oppong, May 1976  
As member - William Kross, December 1975  
As member - Stewart Webster, June 1975

As co-chairman - Keith Lantz, December 1974  
As member - Adolph Neidermeyer, July 1974  
As member - Phil Harmelink, May 1972  
As chairman - Daniel W. Collins, December 1972

## Research and Publications:

### Monographs and Books:

*Internal Audit Handbook: Management with SAP-Audit Roadmap*, (coeditors Henning Kagermann, Karlheinz Kuting and Claus-Peter Weber), Springer-Verlag GmbH (Berlin Heidelberg) (2008).

“The Auditor as Gatekeeper: A Perilous Expectations Gap,” Chapter 6 in *Restoring Trust in American Business*, (Lorsch, J., L. Berlowitz, and A. Zekeke, eds.), American Academy of Arts and Sciences The MIT Press (2005), pp. 99-108.

“Auditing Risk Assessment and Risk Management Processes,” Chapter 6 in *Research Opportunities in Internal Auditing* (Bailey, A., A Gramling, and S. Ramamoorti, eds.) The Institute of Internal Auditors Research Foundation (2003), pp. 131-170.

*Information Quality Assurance and Internal Control for Management Decision Making*, Irwin/McGraw-Hill (2000).

Commission member, "Report of the NACD Blue Ribbon Commission on Audit Committees: A practical Guide, The National Association of Corporate Directors and The Center for Board Leadership (1999).

"Audit Sampling," (Aldersley, S. J., W. L. Felix, Jr., J. K. Loebbecke, Co-authors), in *Auditing Practice, Research, and Education: A Productive Collaboration*, (Bell, T. B. and A. M. Wright, eds.), American Institute of Certified Public Accountants (1995), pp. 86-109.<sup>1</sup>

Contributor in Statistics and Quantitative Methods for Kohler, *A Dictionary for Accountants*, Sixth Edition, edited by Ijiri and Cooper, Prentice-Hall (1980).

*Computer Assisted Analytical Review System*, Accounting Education Series, Vol. No. 7, American Accounting Association (1986) (co-authors G. L. Salamon and W. L. Uecker).

*Fifty Years of Statistical Auditing*, (Editor), Garland Publishing, Inc. (1986).

*Measuring Performance in Multi-outlet Businesses*, Division of Research, Graduate School of Business Administration, Michigan State University, East Lansing (1969).

### Refereed Journal Articles:

“Public Equity and Audit Pricing in the U.S.,” (Brad Badertscher, Bjorn Jorgensen, and Sharon Katz, coauthors), *The Journal of Accounting Research*, Vol. 52, No. 2, pp. 303-339.

“Reflections on a decade of SOX 404(b) audit production and alternatives,” (Roger Martin and Marcy Shepardson, coauthors), *Accounting Horizons*. v. 27, No.4, 799-813.

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<sup>1</sup> The Joint AICPA/AAA Collaboration Award, 1998.

- “Group Audits, Group-Level Controls, and Component Materiality: How Much Auditing Is Enough?” (coauthor Trevor Stewart), *The Accounting Review*, Vol. 88. No. 2. March (2013). 707-737.
- “Do control effectiveness disclosures require SOX 404(b) internal control audits? A natural experiment with small U.S. public companies.” (coauthor Marcy Shepardson), *The Journal of Accounting Research*. Vol. 49, No. 2. (2011), pp. 413-448.
- “The Effect of Internal Control Deficiencies on Firm Risk and the Cost of Equity Capital.” (coauthors Holly Ashbaugh-Skaife, Daniel Collins, and Ryan LaFond), *The Journal of Accounting Research*. Vol. 47, No. 1. (2009), pp. 1-43.
- “The Effect of Internal Control Deficiencies and Their Remediation on Accrual Quality,” (coauthors Hollis Ashbaugh-Skaife, Daniel Collins, and Ryan LaFond), *The Accounting Review*. Vol. 83, No. 1. (2008), pp. 217-250.
- “Financial Reporting Regulation: Intended and Unintended Consequences,” (coauthor Rachel Schwartz), *Journal of Management*, Special Issue on Accounting and Corporate Governance, Vol. 24, No. 4 (2008), pp. 355-371.
- “Measuring Customer Relationship Value: The Role of Switching Cost,” (coauthors Shane Dikolli and Karen Sedatole). *Contemporary Accounting Research*, (Spring 2007) v.24, No. 1, pp. 93-132.
- “The Discovery and Reporting of Internal Control Deficiencies Prior to SOX-Mandated Audits,” (coauthors Holly Ashbaugh-Skaife and Daniel Collins). *Journal of Accounting and Economics* (September 2007) v.44, issues 1-2, pp. 166-192.
- “Twenty-five years of audit deregulation and re-regulation: What it means for 2005 and beyond,” *Auditing: A Journal of Practice and Theory*, 2005. v. 24. Supplement. pp. 89-109.
- “Auditor independence, non-audit services, and restatements: Was the U.S. Government right?” (coauthors Zoe-Vonna Palmrose and Susan Scholz), *Journal of Accounting Research*, (June 2004) v. 42, No. 3, pp. 561-588.<sup>2</sup>
- “New Accounting Scholars – does it matter what we teach them?” *Issues in Accounting Education* (February 2003), v. 18, no. 1, pp. 37-47.
- “Earnings Surprise “Materiality” as Measured by Stock Returns,” (co-authors David Burgstahler and Roger Martin), *Journal of Accounting Research* (December 2002) v. 40, no. 5, pp. 1297-1329.
- “The Effects of Domain Experience and Task Presentation Format on Accountants’ Information Relevance Assurance Advice,” (co-authors Sandra C. Vera-Muñoz and Sarah E. Bonner), *The Accounting Review*, July 2001: pp. 405-430.
- “Accounting Scholarship: What is Uniquely Ours?” *The Accounting Review*, April 2001, pp. 275-286.
- “Research Opportunities in Internal Control Quality and Quality Assurance,” *Auditing: A Journal of Practice and Theory (Supplement)*, 2000, pp. 83-90.
- “Does Mandated Audit Communication Reduce Opportunistic Corrections to Manage Earnings to Forecasts?” (co-author Robert Libby), *The Accounting Review*, October 2000, pp. 383-404.
- “Research on Credible Financial Reporting: The Contributions of Professor Nick Dopuch,” (co-author Robert Libby), *Journal of Accounting Research Supplement*, 1999, pp. 2-15.
- “Auditor Independence: Burdensome Constraint or Core Value?” *Accounting Horizons*, March 1999, pp. 69-75.<sup>3</sup>

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<sup>2</sup> 2006 John R. Wildman Award, Deloitte and Touche/American Accounting Association.

- "The Effect of Ambiguity on Loss Contingency Reporting Judgments," (co-author Mark W. Nelson), *The Accounting Review*, April 1997, pp. 252-274.
- "Outcome Information and the 'Expectation Gap': The Case of Loss Contingencies," (co-author Mark W. Nelson), *Journal of Accounting Research*, Autumn 1996, pp. 281-299.
- "What Can Be Learned From the FASB's Process for SFAS No. 115?" *Accounting Horizons*, June 1996, pp. 180-184.
- "Disclosure Choices of Foreign Registrants in the U.S.," (Carol A. Frost co-author), *Journal of Accounting Research*, Spring 1996, pp. 67-84.
- "Expectation Formation Guidance in the Auditor's Review of Interim Financial Information," (Linda S. McDaniel co-author), *Journal of Accounting Research*, Spring 1995, pp. 59-76.
- "Audit Litigation Research: Professional Help is Needed," *Accounting Horizons*, June 1994, pp. 80-86.
- "Does Auditing Reduce Bias in Financial Reporting? A Review of Audit-related Adjustment Studies," (Roger D. Martin co-author), *Auditing: A Journal of Practice and Theory*, Spring 1994, pp. 149-156.<sup>4</sup>
- "Audit Delay for Firms Correcting Quarterly Earnings," (Linda S. McDaniel co-author) *Auditing: A Journal of Practice and Theory*, Fall 1993, pp. 135-142.
- "Auditors' Liability: Opportunities for Research," *Journal of Economics and Management Strategy*, Fall 1993, pp. 349-360.
- "Some Reflections on a Professional Education: It Should Have Been More Positive," *Issues in Accounting Education*, Fall 1990, pp. 295-301.
- "Assertions-based Standards for Integrated Internal Control," (Michael W. Maher and David W. Wright co-authors), *Accounting Horizons*, December 1990, pp. 1-8.
- "Characteristics of Firms Correcting Previously Reported Quarterly Earnings," (Linda S. McDaniel, co-author), *Journal of Accounting and Economics*, February 1989, pp. 71-93.
- "Achieved Audit Risk and the Audit Outcome Space," *Auditing: A Journal of Practice and Theory*, Vol. 8 Supplement 1989, pp. 67-84.
- "Attestation Research Opportunities: 1987," *Contemporary Accounting Research*, Spring 1988, pp. 416-437.
- "Attention Directing Analytical Review Using Accounting Ratios: A Case Study," *Auditing: A Journal of Practice and Theory*, Spring 1987, pp. 59-73.
- "Empirical Accounting Research Design for Ph.D. Students," *The Accounting Review*, Education Research, April 1986, pp. 338-350.<sup>5</sup>
- "Audit Technology and Preferences for Auditing Standards," *Journal of Accounting and Economics*, March 1986, pp. 73-89.
- "Quantitative Applications in Auditing," *Journal of Accounting Literature* (1983) pp. 187-204.
- "A Note on Compounding Probabilities in Auditing," *Auditing: A Journal of Practice and Theory*, Spring 1983, pp. 13-22.

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<sup>3</sup> 1999 John R. Wildman Award, Deloitte and Touch/AAA.

<sup>4</sup> Reprinted in "Hearings Before the Subcommittee on Telecommunications and Finance of the Committee on Energy and Commerce, House of Representatives, on Securities Litigation Reform," Serial No. 103-156, USGPO, Washington, 1995, pp. 504-510.

<sup>5</sup> Reprinted in *Accounting Theory: Text and Reading*, R. G. Schroeder, editor, John Wiley & Sons, 1987.

- "A Practical Way to Relate the Auditor's Materiality Estimate to the Design of Audit Procedures," *Journal of Accountancy*, March 1983, (R. K. Elliott, J. J. Leisenring and G. R. Zuber, co-authors), pp. 42-55.<sup>6</sup>
- "Regression Analysis in Auditing: A Comparison of Alternative Investigation Rules," *Journal of Accounting Research*, Autumn 1982, (Gerald Salamon, co-author), pp. 350-66.
- "Loss Contingency Reports and Stock Prices: An Empirical Study," *Journal of Accounting Research*, 1982, (Doyle W. Banks, co-author), pp. 240-243.<sup>7</sup>
- "Research in the Auditor's Opinion Formulation Process: State of the Art," *The Accounting Review*, April 1982, (William L. Felix, Jr., co-author), pp. 245-271.<sup>8</sup>
- "Analytical Review Procedures," *Journal of Accountancy*, October 1980, (William L. Felix, Jr., co-author), pp. 98-103.
- "Mitigating the Consequences of Anchoring in Auditor Judgments," *The Accounting Review*, January 1982, (Wilfred C. Uecker, co-author), pp. 55-69.
- "Predicting Auditor-Initiated Adjustments Using Paired Balance Methods," *Journal of Accounting, Auditing and Finance*, Fall 1981, pp. 5-17.
- "Perception of the Internal and External Auditor as a Deterrent to Corporate Irregularities," *The Accounting Review*, July 1981, (Wilfred C. Uecker and Arthur P. Brief, co-authors), pp. 465-478.
- "The Predictive Power of Limited Information in Preliminary Analytical Review: An Empirical Study," supplement to *Journal of Accounting Research*, 1979, pp. 148-165.
- "Integrating Audit Tests: Regression Analysis and Partitioned Dollar Unit Sampling," *Journal of Accounting Research*, Autumn 1979, pp. 456-475.
- "The Decision Theory Approach to Audit Sampling: Extension and Application," *Journal of Accounting Research*, Spring 1979, (Carl S. Warren, co-author), pp. 275-285.
- "The Effect of Measurement Error on Regression Results in Analytical Review," Symposium on Auditing Research III, University of Illinois, 1979, (Gerald L. Salamon, co-author), pp.49-64.
- "ARIMA and Regression in Analytical Review: An Empirical Test," *The Accounting Review*, January 1978, pp. 48-60.
- "Judgmental Evaluation of Sample Results: A study of the Type and Severity of Errors Made by Practicing CPAs," *Accounting, Organizations and Society*, Vol. 2, No.3, 1977, (Wilfred C. Uecker, co-author), pp. 269-275.
- "Seasonality in Capital Markets: The Case of Common Stocks," *The Journal of Financial Economics*, October 1976, (Michael S. Rozeff, co-author), pp. 379-402.<sup>9</sup>
- "Regression Analysis as a Means of Determining Audit Sample Size: A Comment," *The Accounting Review*, April 1976, (Andrew D. Bailey, Jr., co-author), pp. 396-401.
- "Decision Theory Aspects of Internal Control Systems Design/Compliance and Substantive Tests," *Studies on Statistical Methodology in Auditing*, (Supplement to *Journal of Accounting Research*, 1975), pp. 14-29.
- "A Decision Theory Approach to the Sampling Problem in Auditing," *Journal of Accounting Research*, Spring 1975, pp. 117-132.
- "The Use of Time-shared Interactive Computer in Audit Education," *The Accounting Review*, July 1974, pp. 490-594.

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<sup>6</sup> Reprinted in *Perspectives in Auditing*, 4th edition, Edited by D. R. Carmichael and J. J. Willingham, McGraw-Hill, Inc. 1984.

<sup>7</sup> Abstracted in *CFA Digest*, Spring 1983, pp. 10-11.

<sup>8</sup> 1985 Notable Contribution to the Accounting Literature Award - 1985 (AICPA/AAA).

<sup>9</sup> Abstracted in *CFA Digest*, Summer, 1977, pp. 8-9.

- "The Auditor's Sampling Objectives: Four or Two?" *Journal of Accounting Research*, Fall 1972, pp. 407-412.
- "Separating Environmental Factor Effects for Location and Facility Decisions," *Journal of Retailing*, Spring 1972, pp. 67-75.
- "Covariability of Segment Earnings and Multi-segment Company Returns," *The Accounting Review*, April 1972, pp. 339-345.
- "The Measurement of the Volatility of Common Stock Prices," *Journal of Finance*, March 1971, (George E. Pinches, co-author), pp. 119-125.<sup>10</sup>
- "Predicting Earnings: Entity vs. Sub-entity Data," *Journal of Accounting Research*, Spring 1971, pp. 127-136.<sup>11</sup>
- An Environmental Model for Performance Measurement in Multi-outlet Businesses," *Journal of Accounting Research*, Spring 1969, pp. 44-52.

### **Non-refereed Journal Articles and Other Article-length Publications:**

- "Discussion of: 'Does the identity of engagement partners matter? An analysis of the persistence and economic consequences of low audit partner quality'". To be published in *Contemporary Accounting Research*. 2015.
- "Update on the IAASB's Activities 2008," (co-authors: James Sylph and Kathleen Healy, *The Auditor's Report*, V. 32., No. 2, Spring 2009.
- "Update on the IAASB's Activities 2007," (co-authors: James Sylph and Kathleen Kerrigan, *The Auditor's Report*, V. 31., No. 2, Spring 2008.
- "Do Non-Audit Services Compromise Auditor Independence: Further Evidence': Discussion," *University of Illinois/KPMG Auditing Symposium XV Proceedings*, KPMG: Montvale, NJ, (2004).
- "Discussion Comments on 'The Relation Between auditors' Fees for non-Audit Services and Earnings Quality,' " (co-author Robert Libby), *The Accounting Review Conference Issue*, 2002, pp. 107-114.
- "Discussant Comments on Research on the Nature, Characteristics, and Causes of Accounting Errors: The Need for a Multi-Method Approach," *Journal of Accounting Literature*, 2000, pp. 93-101.
- "Economic Analysis of Skepticism in an Audit Setting: Discussion," *University of Illinois/KPMG Auditing Symposium XIV Proceedings*, KPMG: Montvale, NJ, 2000, pp. 5-10.
- "Risk and Financial Reporting: A Summary of the Discussion at the 1997 AAA/FASB Conference (Behavioral Research in Reporting Risk Assessments)," (C. Schrand and J. Elliott, eds.), *Accounting Horizons*, September 1998, pp. 271-282.
- Forward to: *Auditing Organizations Through a Strategic-Systems Lens: The KPMG Business Measurement Process*, (T. Bell, F. Marrs, I. Solomon, and H. Thomas co-authors), KPMG Peat Marwick, LLP (1997).
- Coopers and Lybrand, *Excellence in Audit Education Video Tape Segment "Insights: Assurance Services,"* June 1997.

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<sup>10</sup> Reprinted in "hearings Before the Subcommittee on Monopoly of the Select Committee on Small Business, United States Senate, on the Role of Giant Corporations," Part 2-B-Appendixes, *Corporate Secrecy: Over-views*, USGPO, Washington, 1973, pp. 3594-3603.

<sup>11</sup> Reprinted in *Investment Classics*, edited by C. D. Aby, Jr., and D. E. Vaughn, Goodyear Publishing Company, Inc., 1979, pp. 327-333.

- "How to Improve Effectiveness of Substantive Analytical Procedures," (co-author Linda S. McDaniel), *The CPA Journal*, April 1996, pp. 52-54.
- "Discussant's Comments on: A New Market for Attestation Services: The A.I.M.R. Performance Presentation Standards," *Auditing: A Journal of Practice and Theory*, Supplement, 1996, pp. 95-99.
- "Accounting and Auditing Research," *Discovery*, v. 14, no. 1, (1994), pp. 47-51.
- "Implementing SAS No. 55: An Interim Report," (coauthor William L. Felix, Jr.) **The Expectations Gap Standards: Progress, Implementation Issues, Research Opportunities**, American Institute of Certified Public Accountants, Inc.: New York, NY, (1993), pp. 86-101.
- "Discussion of 'Using Regression Analysis to Assist Audit Judgments in Substantive Testing,'" *Auditing Symposium XI*, R. P. Srivastava, ed., 1992, pp. 136-140.
- "Issues in Accounting Research Design Education," *Critical Perspectives in Accounting*, (1992), pp. 93-97.
- "Analytical Procedure Results as Substantive Evidence," (Chris Haynes co-author), *Auditing Symposium X*, 1990, Deloitte, Touche/University of Kansas, pp. 83-103."
- The Relation of Accounting Research to Teaching and Practice: A 'Positive' View," *Accounting Horizons*, March 1989, pp. 119-124.
- "The Computer's Impact on an Accounting Professor," *Auditor Productivity in the Year 2000*, 1987 Proceedings of the Arthur Young Professors' Roundtable, (Andrew J. Bailey, Jr. ed.), (Council of Arthur Young Professors, 1988), pp. 195-198.
- "Discussant's Response to Why the Auditing Standards on Internal Control Needed to be Replaced," *Auditing Symposium VIII*, University of Kansas, 1988, pp. 55-60.
- "Audit Symposia Synthesis 1974-1984," *Auditing Research Symposium VI* (A. Abdel-Khalik and I. Solomon, eds.), University of Illinois 1985, pp. 275-87.
- "Discussant's Response to 'An Analysis of the Audit Framework Focusing on Inherent Risk and the Role of Statistical Sampling in Compliance Testing,'" *Auditing Symposium VII*, (H. F. Stettler and N. A. Ford, eds.), University of Kansas, 1984, pp. 126-132.
- "Auditor Sampling Behavior: An Empirical Study," 1974 working paper published in: *Some Early Contributions to the Study of Audit Judgment*, (R. H. Ashton, ed.), Garland Publishing, Inc., New York, 1984, pp. 139-156, (B. Ritts, co-author)
- "Discussant's Response to SAS 34 Procedures vs. Forecast Review; The Gap in GAAS," *Auditing Symposium VI*, (D. R. Nichols and H. F. Stettler, eds.), University of Kansas, 1982, pp. 178-181.
- "Influence of Auditing Research on Practice," *The Impact of Accounting Research on Policy and Practice*, Arthur Young Professor's Roundtable, 1981, (John W. Buckley, ed.), pp. 37-52.
- "A Comment on 'The Costs and Benefits of Internal Controls,'" *Internal Control and the Impact of the Foreign Corrupt Practices Act*, University of Florida Press: 1982, pp.168-176.
- "Discussion of 'Two Case Studies on Use of Regression for Analytic Review,'" *Symposium on Auditing Research IV*, University of Illinois, 1982, pp. 341-348.
- "Auditing Standards in a Changing Environment," *Proceedings of the 1980 Accounting Research Convocation*, The University of Alabama, 1981, pp. 59-74.
- "Integrating Audit Tests: Regression Analysis and Partitioned Dollar Unit Sampling," *CICA/ICCA Symposium*, 1978.
- "Discussion of 'Toward and Extended Use of Analytical Reviews in the Audit,'" *Symposium on Auditing Research II*, University of Illinois, 1978, pp. 70-79.



- "Judgment Error in Evaluating Sample Results," Auditing and Reporting, *The CPA Journal*, March 1977, (Wilfred C. Uecker, co-author), pp. 61-62.
- "SAS Flowcharts: An Overview," Practitioner's Forum, *The Journal of Accountancy*, February 1977, pp. 43-45.
- "Audit Strategy Choice in an Advanced Systems Environment," Proceedings of the Roundtable on Computer-based Information Systems and Auditing, The University of Chicago, 1975.
- "Reply to Comment on Covariability of Segment Earnings," *The Accounting Review*, January 1974, pp. 140-145.
- "Discussion of 'A Prediction of Business Failure Using Accounting Data,' Empirical Research in Accounting: Selected Studies 1973'," (Supplement to the *Journal of Accounting Research*, 1973), pp.183-187.
- "Report of the Committee on Cost and Profitability Analysis for Marketing," Supplement to Vol. XLVII of *The Accounting Review*, 1972, (committee member) pp. 575-615.
- "A Note on Ratio Analysis and Geometry," *The Journal of Accountancy*, March 1969, pp. 84-86.

#### **Invited Book Reviews:**

- Joel S. Demski, **Information Analysis**, *The Accounting Review*, July 2000, pp. 343-44.
- Fédération des Experts Comptables Européens (FEE), **Statutory Audit Independence and Objectivity--Common Core of Principles for the Guidance of the European Profession: Initial Recommendations / Continuous Quality Assurance--Statutory Audit in Europe / Setting the Standards--Statutory Audit in Europe**, *International Journal of Accounting*, v. 35, No. 3, 2000, pp. 439-442.
- Theodore J. Mock and Jerry L. Turner, **Internal Accounting Control Evaluation and Auditor Judgment**, (AICPA, 1981), *The Accounting Review*, October 1982, pp. 843-44.
- Donald M. Roberts, **Statistical Auditing**, (AICPA, 1978), *The Accounting Review*, April 1979, pp. 470-71.
- Gerald Nichols, **Programmed Cost Accounting a Participative Approach**, (Richard D. Irwin, Inc., 1973), *The Accounting Review*, July 1974, p. 636.
- Lawrence Revsine, **Replacement Cost Accounting** (Prentice-Hall, 1973), *Journal of Accountancy*, February 1974, pp. 91-92.

#### **Selected Presentations:**

#### **Scholarly:**

- 21st University of Illinois Symposium on Auditing Research and 1<sup>st</sup> Doctoral Consortium, "Planning for Research Success: Three paragraphs and Five boxes." Champaign Illinois, September 2014.
- Institute of Chartered Accountants of England and Wales, Panel member, "Accounting research: How can we improve its engagement with practice?," AAA Annual Meeting, Atlanta, Georgia, August 2013.
- The PhD Project, Accounting Doctoral Students Association, "Planning for Research Success," Atlanta, Georgia, August 2014.
- International Symposium on Audit Research*, Maastricht Netherlands, June 2014, "Do Audit Firms' Procedure Descriptions Communicate Service Quality Level? An Experiment

- Applying New IAASB Assurance Standards,” (coauthors Lisa Gaynor, Linda McDaniel, and Sandra Vera-Munoz).
- 2014 AAA/Deloitte Foundation/ J. Michael Cook Doctoral Consortium, “Planning for Research Success,” presenter, Westlake, Texas June 2014.
- Frøystein Gjesdal Lecture on Accounting Research, “Global Auditing Standards and Jurisdictional Regulation: The Role of Core Concepts,” Norwegian School of Economics, Bergen, Norway, May 19, 2014.
- Contemporary Accounting Research Conference, “Discussant: ‘Does the identity of engagement partners matter? An analysis of the persistence and economic consequences of low audit partner quality’” (by R. Knechel, A. Vanstraelen, and M. Zerni). Kingston, Ontario, October 2013.
- 2013 AAA/ Deloitte Foundation/ J. Michael Cook Doctoral Consortium, “Planning for Research Success,” presenter, Tahoe City California June 2013.
- Journal of Accounting Research Conference- 2013* “Public Equity and Audit Pricing in the U.S.,” (Brad Badertscher, Bjorn Jorgensen, and Sharon Katz, coauthors), May 2013. Frankfurt Germany.
- “Public Equity and Audit Pricing in the U.S.” PhD Student Speaker Series, University of Connecticut, February 2013.
- “Planning Scholarly Research in Audited Financial Reporting,” University of Arizona Accounting Workshop Lectures Series, Tucson, AZ, October 2012.
- “Constants in Auditing over 50 Years,” Celebrating 50+ Years of MSU Accounting Doctoral Program, East Lansing, MI, October 2012.
- “Planning for Research Success and Real-time Application,” Doctoral Consortium of the American Accounting Association Accounting and Organizational Behavior Section, Mid-year Meeting, Atlanta, GA, October, 2012.
- “Economics and Politics of Auditing Standards: Mandated vs. Market Driven,” 2012 Notre Dame Accounting Research Conference, South Bend, IN, September 2012.
- “Global audit regulation – It’s not your grandfather’s audit report anymore,” policy presentation, Conference on Regulation and the Audit Industry, University of Oklahoma, Norman, Oklahoma, May 18, 2012.
- “Commentary on Plenary Session: ‘The Bankruptcy of Statistical Significance’ by Deirdre McCloskey,” panelist, American Accounting Association annual meeting, Washington DC, August 2012.
- “Interplay of research, standards setting and regulation,” panelist, Doctoral Consortium, Auditing Section of American Accounting Association, Savannah Georgia, January 12.
- “Audit Quality: Perspectives from independent audit committee members,” (Z.-V. Palmrose and Amanda Winn, authors/presenters), Challenge and Change: Auditing in the Decade Ahead Conference, Canadian Public Accountability Board Auditing Symposium, Toronto, CA., December 2011.
- “International Auditing Issues Symposium,” panelist, Accounting Renaissance International Conference, International Association for Accounting Education and Research, Venice, Italy, November, 2011.
- “Research at the Intersection of Auditing and Financial Accounting,” American Accounting Association Annual Meeting, panel member, August 2011.
- “Exploring the role of the Auditor,” panelist, The Future Role of the Auditor, Center for Audit Quality Third Annual Symposium, Denver Colorado, August 2011.

- “Planning for Research Success,” **The PhD Project**, Doctoral Students Association Annual Conference, Denver, Colorado, August 2011.
- “Scholarly Research in Audit Regulation and Standards,” **PricewaterhouseCoopers Summer Workshop Series**, Michigan State University, May 2011.
- “International Auditing Standards: Implications for Regulation,” American Accounting Association Auditing Section Mid-Year Meeting, Albuquerque, NM, January 2011.
- “Archival Research in Auditing,” Doctoral Consortium, American Accounting Association Auditing Section, Albuquerque, NM, January 2011.
- “Judgment in Auditing,” moderator/ panel member, Accounting in Economic Recovery and Reform Conference, The Accounting Hall of Fame and The Academy of Accounting Historians Conference, Columbus, OH, October 2010.
- American Accounting Association, Annual Meeting, San Francisco, August 2010, panelist:
- “Behavioral Auditing Research Opportunities for the Second Decade”
  - “How National Infrastructures Affect Audit Quality (ICAEW)”
  - “Research Opportunities in International Accounting and Auditing (IAS)”
- International Symposium on Audit Research, Singapore, June 2010, Plenary co-presenter, “Perspectives on Audit Education,” (I. Solomon, co-presenter).
- Journal of Accounting Research Conference- 2010*, “Do control effectiveness disclosures require internal control audits? A natural experiment with small U.S. public companies,” (coauthor Marcy Shepardson). May 2010.
- American Accounting Association Auditing Section, Mid-year Meeting, San Diego CA, January 2010:
- Panelist: “International Standards for Assurance Services”
  - Panelist: “Research Opportunities in Audit Regulation” Doctoral Consortium.
- American Accounting Association International Accounting Section, Mid-year Meeting, Palm Springs, CA, February 2009, panelist: “Global Convergence of Auditing Standards.”
- National Forum on Management sponsored by the Social Sciences and Humanities Research Council of Canada, “Mechanism design for demand-driven global financial reporting,” Montreal, Canada, September 30, 2009.
- Audit Practice Meets Audit Research Symposium, “Independent Research *in* Auditing: An Historical Perspective,” Center for Audit Quality, August 2, 2009, New York City.
- Professional Judgment: Perspectives and Implications Consortium, “Fair Value Auditing and Professional Judgment,” Deloitte/Federation of Schools of Accounting Faculty Consortium, Chicago, May 14, 2009.
- Bridging the Gap: Universities Meeting Global Challenges (conference), “Financial Reporting Comparability in the Global Economy,” Robert Strauss Center, University of Texas at Austin, panel coordinator/moderator, February 20, 2009.
- Provost’s Distinguished Lecture, “Mechanism design for demand-driven global financial reporting,” Bentley University, Waltham MA, February 13, 2009.
- American Accounting Association Auditing Section, Mid-year Meeting, Orlando FL, January 2009, panelist:
- “International Convergence and Clarity Research Opportunities.”
  - “International Standards on Auditing: Preparing the Future Members of the Profession.”
  - “The Effects of Adoption of IFRS on Auditing Education,” Enhancing Audit Education Workshop.

- American Accounting Association International Accounting Section, Mid-year Meeting, Orlando FL, February 14, 2009, panelist: "Convergence of Accounting and Auditing Standards: Prospects and Problems."
- Panelist and presenter, Corporate Governance: Achievements and Challenges Ahead, Institute for Excellence in Corporate Governance Research Symposium, University of Texas at Dallas, August 2008.
- American Accounting Association Annual Meeting, panel member, "Stakeholder expectations of the audit," Anaheim, CA, August 2008.
- PCAOB Symposium presentation: Future of the Auditing Profession, "IFRS and the World," Washington, D.C. April, 2008.
- American Accounting Association, Auditing Section, Doctoral Consortium, panel presentation, "Conducting relevant practice research," Austin, TX, January 2008.
- American Accounting Association Annual Meeting, panel member, "The Future of Assurance Services in Global Markets," Chicago, IL, August 2007.
- American Accounting Association Doctoral Consortium, presenter and interactive demonstration leader, "Planning Audit Regulation Research," Tahoe City CA, June, 2007.
- New York University, Accounting Summer Camp, "Assessing costs and benefits of the PCAOB (and AS No. 2)," New York, NY, May 2007.
- PCAOB Symposium: Research and Education Issues Affecting the PCAOB, "Assessing costs and benefits of the PCAOB (and AS No. 2)," Washington, D.C. April, 2007.
- U.S. Chamber of Commerce, CFO Network Meeting: Internal Controls Over Financial Reporting, presenter of "An Academic Perspective," Washington, D.C., January 2007.
- American Accounting Association Auditing Section Doctoral Consortium speaker, "Research Planning from Idea to Publication," Charleston, SC, January 2007.
- Academe meets Practice Conference, panel member SOX 404, Baruch College, City University of New York, New York City, November 2006.
- 1st Kentucky-Tennessee Doctoral Colloquium, keynote speaker and interactive demonstration leader on "Planning for Research Success," Lexington, KY, October 2006.
- U.S. Chamber of Commerce, *Commission on the Regulation of U.S. Capital Markets in the 21st Century*, Evaluating the future viability and effectiveness of Independent auditors for publicly traded companies, panel member, Chicago, IL. September, 2006.
- American Accounting Association Annual Meeting, panel member, "SOX 404: Should Small Firms Be Exempt?" Washington, DC, August 2006.
- "Do Issuer Benefits from Mandated Audits Exceed Audit Firm Fees?" 2006 Deloitte/KU Symposium on Auditing Problems, SOX 2006: What Have We learned? Lawrence, KS, April 2006.
- PAC 10 Plus - Doctoral Consortium, panel member, Salt Lake City, UT, February 2006.
- American Accounting Association, New Faculty Consortium speaker, "Planning for Research Success," Leesburg, VA, February 2006.
- American Accounting Association Auditing Section Doctoral Consortium speaker, "Contemporary Auditing Research," Los Angeles, CA, January 2006.
- Journal of Accounting and Economics Conference* "The Discovery and Consequences of Internal Control Deficiencies Prior to SOX-Mandated Audits," (coauthors Holly Ashbaugh-Skaife and Daniel Collins). (September 2005).
- American Accounting Association Annual Meeting, panel member, "Twenty-five years of auditing research," San Francisco, CA, (August 2005).

- American Accounting Association Annual Meeting organizer/moderator, “Fair Value Accounting and Auditing Issues,” San Francisco, CA, (August 2005).
- American Accounting Association, New Faculty Consortium, “Planning for Research Success,” Washington, D. C., February 2005.
- American Accounting Association Auditing Section Doctoral Consortium speaker, “Auditing Research,” New Orleans, LA and January 2005)
- American Accounting Association Auditing Section Midyear Meeting, speaker, “Twenty-five years of audit deregulation and re-regulation: What does it mean for 2005 and beyond?” New Orleans, LA, January 2005.
- Public Company Accounting Oversight Board Symposium, conference presentation, Washington, D.C., December 2004.
- Sidney G. Winter Lecture in Accounting, Tippie College of Business Administration, University of Iowa, Iowa City, Iowa, October 2004.
- American Accounting Association Annual Meeting, Plenary Session moderator, “Auditing Standards Setting,” Orlando, Florida, August 2004.
- Distinguished Research Lecture, “Accounting Research,” Price School of Business, University of Oklahoma, Norman, Oklahoma, April 2004.
- “Across the Board: An interdisciplinary Conference on Corporate Governance,” co-planner/coordinator, McCombs School of Business, University of Texas at Austin, April 2004.
- PAC Ten Doctoral Consortium, speaker, planner, coordinator, McCombs School of Business, University of Texas at Austin, Austin, February 2004.
- American Accounting Association, New Faculty Consortium, “Planning for Research Success,” Washington, D. C., February 2004.
- American Accounting Association Auditing Section Doctoral Consortium, “ Auditing Research, Clearwater, Florida, January 2004.
- Second International Conference on Assurance and Governance, discussant, University of Florida, Gainesville, January 2004.
- American Accounting Association, New Faculty Consortium, “Planning for Research Success,” Washington, D. C., February 2003.
- American Academy of Arts and Sciences, Roundtable on Corporate Responsibility, Auditing Session chair, speaker, and panel member, New York City, May 2003.
- European Financial Management Association Annual Meeting, Corporate Governance Panel member, Dublin, Ireland, June 2003.
- University of Texas/Monterrey Tech (ITESM) Ph.D. Program (1 session), May 2003.
- PAC 10 Doctoral Consortium presenter, Seattle, February 2003.
- American Accounting Association Auditing Section Annual Meeting Plenary Session speaker, Newport Beach, CA, January 2003.
- Distinguished Lecture Series, Northern Illinois University, “The Future of Assurance Services,” October 2002.
- American Accounting Association, Plenary Session speaker – Annual Meeting, “New Accounting Scholars – does it matter what we teach them?” San Antonio, TX, August 2002.
- PricewaterhouseCoopers, Professors Symposium, Current Developments in Auditing, panel member, San Antonio, TX, August 2002.
- American Accounting Association, Doctoral Consortium Distinguished Visiting Faculty, “Assurance Research,” Tahoe City, CA, June 2002.
- University of Texas/Monterrey Tech (ITESM) Ph.D. Program (2 sessions), May 2002.

American Accounting Association, New Faculty Consortium, "Curriculum Development," St. Charles, IL, February 2002.

University of Texas/Monterrey Tech (ITESM) Ph.D. Program (2 sessions), May 2001.

*Southwest AAA Doctoral Consortium*, San Antonio, March 2001.

Luncheon speaker--- "Contributions of Bob Elliott," Auditing Section Midyear Meeting Houston, January 2001.

Washington University, Audit Mini Conference, Presenter, St. Louis, MO, November 2000.

*Journal of Accounting Literature Conference*, Discussant, Gainesville, FL, October 2000.

Testimony to Securities and Exchange Commission Public Hearings on Auditor Independence, Washington, DC, September, 2000.

*KPMG/University of Illinois Auditing Symposium XII*, Discussant, September 2000.

American Accounting Association Presidential Lecture, "Accounting Scholarship: What is Uniquely Ours?" AAA Annual Meeting, Philadelphia, August 2000.

"Assurance Services Research," Ph.D. Project Conference (KPMG Foundation), Philadelphia, August 2000.

"Assurance Services Research," American Accounting Association Auditing Section Doctoral Consortium, Newport Beach, CA, January 2000.

Auditing Standards panel member, American Accounting Association Auditing Section Midyear Meeting, Newport Beach, CA, January 2000.

"Research Opportunities in Internal Control Quality Assurance Research," International Symposium on Auditing Research, Maastricht, The Netherlands, July 2000.

American Accounting Association Annual Meeting, Research paper, San Diego, August 1999.

PricewaterhouseCoopers Faculty Symposium, "What We Have Learned From Regulated Reporting Research," San Diego, August 1999.

AAA/Big 10 Doctoral Consortium, "Implications of Technology for Accounting Scholarship," Champaign, Illinois, July 1999.

*Journal of Accounting Research* Conference, 1999, "Research on Credible Financial Reporting: The Contributions of Professor Nick Dopuch," University of Chicago, Chicago, May 1999.

University of Oklahoma Behavioral Conference, "Earnings Management," University of Oklahoma, Norman, Oklahoma, May 1999.

Texas Institute for Latin American Research, Empirical Research Session for Latin American Business Professors, Austin, July 1999.

American Accounting Association Annual Meeting, Assurance Education Panel, New Orleans, LA, August, 1998.

Accounting Association of Australia and New Zealand, Annual Meeting. Plenary session address, "Assurance Services Research and Education," Adelaide, Australia, July 1998.

Accounting Association of Australia and New Zealand, Doctoral Consortium Distinguished Visiting Faculty, Adelaide, Australia, July 1998.

American Accounting Association Doctoral Consortium, Resident Faculty presentation, Tahoe City, CA, June 1998.

FASB/AAA Financial Reporting Research Conference, Norwalk, CT, December 1997, Presenter.

Joint Accounting Theory and Practice Conference and the International Auditing Symposium, "Assurance Services Research," Taipei, Taiwan, November 1997.

Texas Institute for Latin American Research, Empirical Research Session for Latin American Business Professors, Austin, July 1997.

American Accounting Association Annual Meeting, Assurance Services Panel, Dallas, August 1997.

American Accounting Association Annual Meeting, Audit Litigation Panel, Chicago, August 1996.

Texas Institute for Latin American Research, Empirical Research Session for Latin American Business Professors, Austin, July 1996.

AAA Doctoral Consortium, Distinguished Visiting Faculty, Tahoe City, California, June 1996.

Big Ten Doctoral Consortium Distinguished Visiting Faculty, Bloomington Indiana, May 1996.

AAA/Auditing Section, Mid-year meeting luncheon speaker, "SCAS - Implications for Educators," San Antonio, January 1996.

FASB/AAA Financial Reporting Research Conference (December 1995), Presenter.

Auditing Research Symposium, Discussant, University of Waterloo, Ontario, October 1995.

AAA/Big-10 Doctoral Consortium Speaker, Chicago, Illinois, April 1995.

AAA/PAC-10 Doctoral Consortium Speaker, Tempe, Arizona, January 1995.

AAA/Auditing Section, Audit Education Conference (February 1994) "Auditing and Control for MBAs," Oxnard, California, Speaker.

FASB/AAA Financial Reporting Research Conference (December 1993), Discussant/Panelist.

American Accounting Association Annual Meeting (August 1993), "Conservatism in Uncertainty Disclosure." New York City.

Northwestern University Conference (April 1993), "The Liability Crisis in the US and its Impact on Accounting," Panelist.

American Accounting Association, Annual Meeting, Plenary Session speaker, "Research Opportunities in Auditor Litigation," San Francisco, CA, August 1992.

University of Illinois Auditing Symposium (October 1992), "Audit Risk at the Financial Statement Level: The Joint Misstatement Problem."

AAA Doctoral Consortium Distinguished Visiting Faculty, Tahoe City, CA, June 1992.

Southwest AAA Doctoral Consortium, San Antonio, March 1992, speaker.

American Accounting Association, Doctoral Programs Consortium, Las Vegas, February 1991, "Research Design Education."

Distinguished Summer Lecturer, University of Arizona, July 1990.

Deloitte and Touche/University of Kansas Audit Symposium, (Chris Haynes co-presenter), Lawrence, Kansas, May 1990.

American Accounting Association Distinguished International Lecturer:

- Boconni University, Milan, Italy, April 1990.
- University of Brescia, Brescia, Italy, April 1990.
- University of Parma, Parma, Italy, April 1990.
- INSEAD, Fountainebleau, France, May 1990.
- University of Ljubljana, Ljubljana, Yugoslavia, May 1990.

Research Opportunities in Auditing Symposium, Champaign, IL, Speaker, October 1989.

Luncheon Address: Outstanding Educator, American Accounting Association Annual Meeting, Honolulu, HI, August 1989.

AAA Doctoral Consortium Distinguished Visiting Faculty, Tahoe City, California, June 1989.

Roeger Lecture, Law and Accounting, University of Illinois, April 1989.

Michigan State University/Price Waterhouse Summer Accounting Research Workshop, September 7-8, 1988.  
American Accounting Association Annual Meeting, editor/speaker, Orlando, August 1988.  
AAA Doctoral Consortium, editor/speaker, June 1988.  
American Accounting Association/Arthur Andersen New Professors Consortium, February 1988, "Publishing Research in Accounting."  
Arthur Young Roundtable, speaker, Columbus, Ohio, November 1987.  
Australian-New Zealand Accounting Association Annual Meeting, plenary speaker, Auckland, New Zealand, August, 1987.  
AAA Doctoral Consortium, Distinguished Visiting Faculty, Cincinnati, Ohio, August 1987.  
Mann Judd Annual Lecture, Perth, Australia, August, 1987.  
Stanford Summer Conference, workshop presentation, July 1987.  
Big 10 Accounting Doctoral Consortium, University of Illinois, May 1987.  
AAA New Professors Conference, St. Charles, Illinois, February 1987.  
Canadian Academic Accounting Association, plenary speaker, Winnipeg Manitoba, May 1986.  
Big 10 Accounting Doctoral Consortium, Northwestern University, April 1986.  
Symposium on Expert Systems in Auditing, Editor's Panel, University of Southern California, February 1986.  
Sidney G. Winter Distinguished Lecturer, University of Iowa, Iowa City, Sept. 9 - 11, 1986.  
American Accounting Association/Arthur Andersen New Professors Conference, February, 1985 "Research in Accounting."  
Research Frontiers in Auditing Conference, New York University, November 1984, "Quantitative Auditing."  
AAA Doctoral Consortium, Distinguished Visiting Faculty, Toronto, Canada, August 1984.  
Big 10 Accounting Doctoral Consortium, Indiana University, May 1984.  
Extent of Testing in Auditing, Conference, University of Georgia, March 1983, "Alternative Means of Combining Probabilities in Auditing."  
Big 10 Accounting Doctoral Consortium, University of Minnesota, May 1983, "Research Strategies."  
1983 Chicago Accounting Conference, University of Chicago, May 1983, "Financial Accounting."  
Audit Risk Symposium, University of North Carolina, May 1982, "Alternative Investigation Rules in Analytical Review."  
Mini Conference on Quantitative Auditing, University of Florida, April 1982, "Quantitative Auditing."  
Distinguished Lecture Series, Northern Illinois University, September 1982, "'Subject To' Opinions."  
The Big 10 Accounting Doctoral Consortium - Frontiers in Accounting Research, East Lansing, Michigan, May 1981, "Auditing Research."  
Canadian Academic Accounting Association, Halifax, Nova Scotia, May 1981, "Publishing Research in Auditing."  
Arthur Young Roundtable, Los Angeles, April 1981, "Influence of Research on Auditing Practice."  
Accounting Research Convocation, University of Alabama, November 1980, "Managing Change - Auditing Standards."  
AAA Doctoral Consortium, Distinguished Visiting Faculty, Honolulu, Hawaii, August 1979.



Canadian Institute of Chartered Accountants Audit Research Symposium, November 1977, "Integrating Audit Tests: Regression Analysis and Partitioned Dollar Unit Sampling."  
American Statistical Association Annual Meeting, August 1977, "ARIMA and Regression in Analytical Review: An Empirical Test."  
The Institute of Management Science Annual Meeting, April 1975, "Statistical Aspects of Internal Control Systems Design/Compliance and Substantive Tests."  
Roundtable on Computer-based Information Systems and Auditing, University of Chicago, November 1974, "Audit Strategy Choice in an Advanced Systems Environment."  
American Accounting Association Annual Meeting, August 1974, "A Decision Theory Approach to the Sampling Problem in Auditing."  
Operations Research Society of American National Meeting, Manpower Model Session, April 1972, "A Model Relating Employee Turnover to Organization and Production Design Alternatives."

**Professional:**

"Improving the Auditor's Report – IAASB Roundtable 1, Clarifications," Moderator, New York City, September 10, 2012.  
"Update on ISAE 3000," IAASB Consultative Advisory Group meeting, Task Force Chair's presentation, New York City, September 11, 2012.  
"Audit Quality: Perspectives from independent audit committee members," (Z.-V. Palmrose and Amanda Winn, authors/presenters), Challenge and Change: Auditing in the Decade Ahead Conference, Canadian Public Accountability Board Auditing Symposium, Toronto, CA., December 2011.  
U.S. Chamber of Commerce, CFO Network Meeting: Internal Controls over Financial Reporting, panel member, Washington, DC, January 2007.  
U.S. Chamber of Commerce, *Commission on the Regulation of U.S. Capital Markets in the 21st Century*, Evaluating the future viability and effectiveness of independent auditors for publicly traded companies, panel member, Chicago, IL, September 2006.  
IC<sup>2</sup> / UT Law School Conference, "21st Century Governance for Early Stage Companies," session moderator, Austin Texas, June 2005.  
*Business Week* CEO Leadership Forums with America's Best Business Schools, "Restoring Corporate Integrity and Public Trust," panel member, Austin TX, October 30, 2003.  
Profession at Crossroads series, "Corporate Governance in Accounting," Texas A & M University, October 2003.  
Baylor Public Television, "Integrity in Fiscal Reporting," (interview) Baylortv.com., (2002).  
The Chavanne Roundtable on Integrity in Financial Reporting; panel member, Baylor University, Waco, Texas, November 2002.  
Public Oversight Board, Testimony on Professional Practice and 150-hour Requirement, Washington, DC, October 2001.  
U.S. Securities and Exchange Commission, Testimony at Public Hearings on **Revision of the Commission's Auditor Independence Requirements**, Washington, D.C., September 2000.  
Institute of Internal Auditors (Austin Chapter), "Implications of Assurance Services for Practice and Education," Austin, Texas, December 1999.  
American Accounting Association, Continuing Education, Assurance Services Research, New Orleans, August 1998.

PricewaterhouseCoopers Professors Symposium, coordinator and moderator, New Orleans, August 1998.  
University of Texas Graduate School of Business, Executive Education Price Waterhouse, Mexico City, Mexico, November 1997.  
Independence Standards Board, "Empirical Research in Auditor Independence," New York City, October 1997.  
American Accounting Association, Continuing Education, Assurance Services Research, Dallas, August 1997.  
American Institute of Certified Public Accountants, Business Reporting Symposium, New York City, October 7-8 1996, session moderator.  
American Accounting Association, Continuing Education, Assurance Services Research, Chicago, August 1996.  
Price Waterhouse Professors Symposium, Orlando, August 1995, "SCAS - Implications for Educators."  
Texas Society of CPAs, San Antonio/Dallas, Summer Symposium, "SCAS," August 1995.  
Price Waterhouse Professors Symposium, New York City, August 1994, "Audit Education Implications of the Jenkins Report."  
American Accounting Association Annual Meeting, San Francisco, August 1993, "Audit Litigation Research," Plenary Session Speaker.  
Peat Marwick Faculty Symposium, "Published Research," Montvale, NJ, October 1989.  
New Professors Symposium, American Accounting Association - Arthur Andersen, February 1989.  
AAA Annual Meeting, Continuing Education presenter -Analytical Review, Cincinnati, Ohio, August 1987.  
Southwest AAA, Analytical Review Continuing Education, Houston, Texas, March 1987  
Pennsylvania Society of CPAs, State College, October, 1985.  
Virginia Society of CPAs, Richmond, VA, May 1985.  
National Association of Accountants, Detroit, May 1985.  
Michigan Association of CPAs, September 1996, October 1984, May 1984, September 1983.  
Nebraska Society of CPAs, October 1983.  
National Accounting and Auditing Conference (AICPA), Denver, August 1981, "Audit Sampling - Applying SAS No. 39."

#### **Accounting Workshop Presentations:**

"Planning for Research Success Workshop," University of South Florida, October 2013.  
"Planning Scholarly Research in Audited Financial Reporting," University of Arizona Accounting Workshop Lectures Series, Tucson, AZ, October 2012.  
"Scholarly Research in Audit Regulation and Standards," PricewaterhouseCoopers Summer Workshop Series, Michigan State University, May 2011.  
University of Washington, February 2010.  
University of Oklahoma, February 2010.  
Harvard Business School, October 2009.  
University of Arizona, April 2009.  
Oklahoma State University, October 2008.  
University of North Texas, October 2008.  
Texas A&M University, April 2006.  
Emory University, December 2005.

University of Wisconsin, Madison, February 2005.  
University of Arkansas, September 2003.  
Texas A & M University, July 2003.  
University of Chicago July 2003.  
University of Lancaster, June 2003.  
London School of Economics, June 2003.  
University of Kentucky, November 2002.  
Harvard Business School, November 2002  
Emory University, September 2002  
University of Notre Dame, November 2001  
Cornell University, February 2000  
University of Georgia, January 1999  
Southern Methodist University, January 1995  
University of Southern California, November 1994.  
University of North Carolina, January 1994  
University of Georgia, January 1994.  
University of Utah, October 1993.  
University of Missouri, March 1993.  
University of Michigan, March 1993.  
University of Arizona, October 1992.  
INSEAD, February 1992.  
Washington University, December 1991.  
University of Alabama, October 1991.  
University of Colorado, April 1991.  
University of Notre Dame, November 1990.  
University of Chicago, November 1990.  
University of Oklahoma, February 1990.  
Texas Christian University, March 1990.  
Texas A&M University, October 1987.  
University of Queensland, Brisbane, Australia, September 1987.  
Monash University, Melbourne, Australia, September 1987.  
University of New South Wales, August 1987.  
Curtin University of Technology, Perth, Australia, August 1987.  
Baruch College, February 1987.  
University of Texas at Austin, January 1987.  
University of Waterloo (Canada) October 1985.  
Arizona State University, February 1985.  
University of Arizona, February 1985.  
University of Florida, November 1984.  
Pennsylvania State University, November 1984.  
Ohio State University, May 1984.  
University of Illinois, October 1983.  
University of Alberta, May 1983.  
University of Oklahoma, April 1983.  
University of Minnesota, February 1983.  
Virginia Polytechnic Institute and State University, February 1983.  
Northern Illinois University, September 1982.  
University of Washington, June 1982.

Florida State University, May 1981.  
University of California at Los Angeles, January 1981.  
San Diego State University, January 1981.  
Purdue University, December 1980.  
Michigan State University, November 1980.  
University of Pennsylvania, November 1980.  
University of North Carolina, March 1980.  
University of Houston, March 1980.  
Rice University, March 1980.  
Duke University, November 1979.  
University of Saskatchewan, October 1979.  
Arizona State University, October 1979.  
University of Arizona, October 1979.  
Columbia University, September 1979.  
Cornell University, September 1979.  
University of Michigan, June 1979.  
Southern Methodist University, March 1979.  
University of Illinois, November 1977.  
Oklahoma State University, November 1977.  
University of North Carolina at Chapel Hill, January 1977.  
University of Florida, December 1976.  
University of Washington, February 1976.  
University of Texas, November 1975.  
Purdue University, February 1975.  
Ohio State University, February 1975.  
University of Kansas, December 1974.

**Research Support:**

KPMG, Academic Research on Selected Auditing Topics: “Applying Auditing Standards for Global Group Audits: Concepts, Methods, and Implications,” (coauthors Roger Martin and Trevor Stewart). Amount: \$35,000 for research assistance and travel cost to meet with UK and other European group audit partners.

Center for Audit Quality Research Advisory Board (2005-06) \$74,000. “Integrated Audits,” (co-author Roger Martin, University of Virginia).

“Research Study on the Future of the Auditing Profession,” U.S. Chamber of Commerce (\$300,000), advisor/consultant for Rand Corporation, 2004-05.

American Accounting Association (\$124,000) “Auditor Independence and Non-Audit Services: What do Restatements Suggest?” (Zoe-Vonna Palmrose and Susan Scholz, co-researchers), 2001-02.

Big Five Materiality Task Force, Research Grant (\$30,000), 1998-99.

University of Texas at Austin, Faculty Research Assignment, fall 1997.

KPGM Peat Marwick Foundation, Auditing Research Grant (\$22,500), "Factors Affecting Judgments About Loss Contingency Disclosure," (co-author Mark W. Nelson) under Research Opportunities in Auditing Program (1994-95) .

KPGM Peat Marwick Foundation, Auditing Research Grant (\$38,500), "Analytical Procedures and Expectation Formation Guidance in the Review of Quarterly

Financial Statements," (Co-researcher Professor Linda S. McDaniel) under Research Opportunities in Auditing Program (1992-93).  
Coopers & Lybrand Foundation (\$5,000) "Excellence in Audit Education" (1987).  
Peat, Marwick, Mitchell Foundation Grant (\$22,300) "Market Price-Based Measures of Financial Statement Materiality," (David C. Burgstahler, co-author) under Research Opportunities in Auditing Program (1983).  
Touche Ross Foundation Grant (\$37,750) "Computer Assisted Analytical Review System" (1982).  
"Deloitte Haskins & Sells Foundation, Graduate Research Assistant Fellowship (\$3,000) (1981).  
Peat, Marwick, Mitchell Foundation Grant (\$19,500), "Increasing the Effectiveness of the Internal and Independent Auditor in Preventing Corporate Irregularities," (Wilfred C. Uecker and Arthur P. Brief, co-authors), under the Research Opportunities in Auditing Program (1979).  
Peat, Marwick, Mitchell Foundation Grant (\$21,000), "The Discriminatory Power of Macro Techniques in Analytical Review: Some Empirical Tests," under the Research Opportunities in Auditing Program (1977-78).  
AICPA Faculty Research Grant, (\$1,000) Summer 1969.

**Service:**

**Editorial:**

Editor, *The Accounting Review*, June 2005-08.  
Member of Editorial Board of *The Accounting Review*, 1977-1980, 2001-04 and 2014-15.  
Member of Editorial Board of *Accounting Horizons*, 1994-1997, and 2003-08.  
Member of the Charter Committee and Editorial Board of *Auditing: A Journal of Practice and Theory*, November 1979-85, 1990-94, 2008-10 and 2012-15.  
Editor and Managing Editor, *The Accounting Review*, 1986-89.  
Member of Editorial Board, *The Journal of Accounting Research*, 1975-1987 and 1989-2001.  
Member of Editorial Board, *Journal of Accounting Literature*, 1980-1983.  
Associate Editor and Editorial Consultant, *The Accounting Review*, July 1980-1984.  
Member of Editorial Advisory Committee, *The Journal of Accountancy*, October 1977-80.  
Ad hoc referee for *Management Science; Accounting, Organizations and Society; Journal of Forecasting; Journal of Accounting and Economics; Contemporary Accounting Research; Journal of Law and Economics; Issues in Accounting Education; Journal of Accounting and Public Policy, Review of Accounting Studies.*

**National Offices and Committees:**

**International Auditing and Assurance Standards Board:**

*International Auditing and Assurance Standards Board*, Member, 2007-2012.  
IASE 3000 Task Force, Chairman, 2009-2012.  
Audit Reporting Task Force, Member, 2012.  
International Association for Accounting Education and Research, Program Advisory Committee, 2011-13.

**American Accounting Association Committees:**

Global Engagement Task Force, 2013-14.  
Auditing Section, SOX Cost/Benefit Research Synthesis Task Force, Co-chair, 2007.  
Outstanding Accounting Educator Award Selection Committee – Chairman, 2004-05,  
member 2005-06.  
Auditing Section, Notable Contribution to the Auditing Literature Award Committee –  
member, 2004.  
Notable Contributions to the Accounting Award Committee, chairman, 2003  
Auditing Section Distinguished Service Award Selection Committee, member, 2002-03  
AAA/Deloitte and Touche, Wildman Award Committee, member 2001-02.  
Notable Contributions to the Accounting Literature Selection Committee (Chairman),  
2000-01.  
Doctoral Consortium Committee, 1997-98.  
Research Advisory Committee, 1997-98.  
Assurance Services Task Force, (Auditing Section), 1995-96.  
Annual Meeting Program Committee, Chairman, 1994.  
Litigation Committee, Chairman, 1993-94.  
Publications Committee 1989-91.  
Auditing Standards Committee, (Auditing Section), Chairman, 1990-1993.  
*Director of Research*, American Accounting Association, 1984-1986.  
Executive Committee 1984-86.  
Competitive Manuscript Award Committee, 1983.  
Wildman Award Committee, 1981.  
Auditing Standards Committee, 1978-79.  
Auditing Section, Research Chairman, 1976-77.

**American Institute of Certified Public Accountants:**

Center for Audit Quality, Audit Quality Indicators – Stakeholders Advisory Panel, 2013-14.  
International Auditing Standards Task Force, 2009-12, chair, 2011-12.  
Strategic Planning Committee, 2003-04.  
International Auditing Standards Subcommittee, 2002-05.  
SECPS Task Force on Securities Laws and Regulations, 1995-97.  
*Special Committee on Assurance Services*, Member, 1994-96.  
*Auditing Standards Board* (AICPA), Member, 1981-1984.  
Contingencies and Uncertainty Task Force, 1981-83.  
Auditability Task Force, 1984.  
Analytical Review Task Force (**SAS No. 56**), 1984-86.  
Task Force to prepare Standards for Sampling in Auditing, (**SAS No. 39**) chairman, 1978-80.  
Statistical Sampling Subcommittee 1977-81.  
Council of Accounting Research Directors 1984-86 (ex officio).

**Other National Offices and Committees:**

Grant Thornton Academic Advisory Council, member, 2006-10.  
Public Company Accounting Oversight Board Advisory Council, member, 2004-09.  
Accounting Hall of Fame, Board of Nominations, member 2001- present  
KPMG Professional Advisory Board, 1998-2001.

Blue Ribbon Commission on Audit Committees, National Association of Corporate Directors, member, 1998-99.  
Deloitte & Touche Foundation, Doctoral Selection Committee, 1997-2000.  
Coopers and Lybrand, Academic Auditing Advisory Council, 1996-1997.  
Deloitte & Touche Academic Advisory Council, 1995-1998.  
Financial Accounting Standards Advisory Council (for FASB), member, 1987-1991.  
Arthur Andersen Foundation Doctoral Fellowship Committee, 1987-91.  
Auditing Standards Advisory Council (U.S. General Accounting Office) 1985-1988.  
American Statistical Association: Committee on Statistics in Accounting, 1977; chairman 1981.

### **University of Texas:**

University of Texas Faculty Council 1995-96.  
University of Texas Budget Review Committee, Faculty Senate, 1991-92.  
Master of Professional Accounting Assurance Track Adviser 2000-present.  
McCombs School of Business:  
-Endowments Committee, 1997-2000, and 2002-present, Chair 2010-present.  
-Faculty Advisory Committee 2003-2010.  
-Research Committee 2001.  
-MBA Policy Committee, 1992-98.  
-Research Award Committee, 1993-94, 1996-97, 2001.  
-Budget Review Committee, 1993.  
-Promotion Review Committee, 1992-93, 1996-97, 1999.  
-MBA Curriculum Review Task Force, 1991-93.  
-Faculty Academic Research/Development Committee, 1988-91.  
Department of Accounting Executive Committee, 1988-93, 1996-2000, 2002-04, 2006-08, 2014-16.  
Department of Accounting Graduate Studies Committee, Chairman 1992-1996.  
Department of Accounting Ph.D. Evaluation Committee, 1989-97.

### **University of Michigan:**

Research Committee, 1983-1986. Chairman, 1985-86.  
MBA Committee, 1985-1986.

### **University of Iowa:**

Judiciary Commission, 1979-81.  
Chairman, Dean Selection Committee, 1977-78.  
Ph.D. Advisor for accounting students, May 1975 to September 1977.  
Elected Faculty Council Representative, 1973, 1974, 1980 (Chairman, 1974, 1980).  
Beta Alpha Psi, Faculty vice president 1981-83.

### **Awards:**

Accounting Hall of Fame, inducted August 4, 2014, Atlanta, Georgia.  
American Accounting Association/Deloitte and Touche *John R. Wildman Award*:

- John R. Wildman Award for 2006 (Z.-V. Palmrose and S. Scholz, co-awardees).
- John R. Wildman Award for 1999.
- John R. Wildman Award for 1983.

AAA Diversity Section, "Exemplary Mentorship to Diversity Faculty and Doctoral Students Award," 2004.

American Institute of Certified Public Accountants – Distinguished Achievement in Accounting Education Award, 2002.

American Accounting Association, Curriculum Challenge Contest winner, 2002.

Oklahoma State University, College of Business Hall of Fame Award, 1999.

The Joint AICPA/AAA Collaboration Award (for multi-authored monograph), 1998.

American Accounting Association, Auditing Section, Outstanding Auditing Educator Award, 1996.

University of Texas at Austin CBA Foundation Award for Outstanding Research Contributions, 1995.

American Accounting Association, Accounting Behavior in Organization Section, Award of Merit for Chairing the Dissertation of Sandra C. Vera-Muñoz. Awarded first place in the Doctoral Dissertation Competition, 1994.

American Accounting Association, Auditing Section, Distinguished Service in Auditing Award, 1993.

American Accounting Association, Outstanding Accounting Educator Award, 1989.

Beta Alpha Psi Outstanding Alumnus, Michigan State University 1987.

AICPA/AAA Notable Contribution to the Accounting Literature Award, 1985. (Professor W. L. Felix, Co-author).

Beta Alpha Psi Outstanding Alumnus, Oklahoma State University, 1984.

**Other:**

Michigan State University, Accounting Advisory Committee, member, 2002-2008.

New York University Committee to Review the *Journal of Accounting, Auditing, and Finance*, 1999-2000.

Fund Raising for Center for Business Measurement and Assurance Services, (\$1,600,000 over 5 years).

Quinquennial Review Committee, outside member, University of Pennsylvania, Department of Accounting, 1992.

American Accounting Association, Distinguished International Lecturer for 1989.

Accounting Researchers International Association, Elected Fellow, 1987.

Who's Who in America, 1983-1987.

Member, Blue Ribbon Advisory Committee for the Office of Accounting Research, University of Illinois, 1983.

Advisory Committee for the Center for Audit Research, member, University of Georgia, 1980-84.