

Zachary T. Kowaleski

Assistant Professor of Accounting

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PROFESSIONAL EXPERIENCE

University of Texas at Austin, Assistant Professor of Accounting, 2022-Present
University of Notre Dame, Assistant Professor of Accounting, 2018-2022
Public Company Accounting Oversight Board. Economic Research Fellow, 2016–2018
PwC. Senior Auditor, CPA, Minnesota, 2011-2013
PwC. Staff Auditor, CPA, Wisconsin, 2009-2011

EDUCATION

University of Wisconsin-Madison

Doctorate of Philosophy in Business Administration (Major: Accounting), 2018
Masters of Accountancy, 2009; Bachelor of Business Administration, Accounting, 2008

RESEARCH

Interests:

Effect of institutional setting on behavior

Publications:

Cook, J.A., Z.T. Kowaleski, M. Minnis, A.G. Sutherland, and K.M. Zehms. 2020. Auditors are Known by the Companies They Keep. *Journal of Accounting & Economics* 70: 101314.

Kowaleski, Z.T., A.G. Sutherland, and F.W. Vetter. 2020. Can Ethics be Taught: Evidence from Securities Exams and Investment Adviser Misconduct.” *Journal of Financial Economics* 138: 159-175.

Kowaleski, Z.T., B.W. Mayhew, and A.C. Tegeler. 2018. The Impact of Consulting Services on Audit Quality: An Experimental Approach. *Journal of Accounting Research* 56: 673-711.

Kowaleski, Z.T., N.H. Cannon, A.L. Schnader, and J.C. Bedard. 2018. The Continuing Evolution of Auditor Reporting in the Broker-Dealer Industry. *Current Issues in Auditing* 12: A12-A26.

Working Papers:

“Supervisor Influence on Employee Misconduct” (with Andrew Sutherland and Felix Vetter).

“RegTech” (with Ben Charoenwong, Alan Kwan, and Andrew Sutherland)

“Weak Incentives for Audit Quality: Evidence from Broker-Dealers” (Dissertation Committee: Jean Bedard, Brian Gould, Karla Zehms (Chair), Brian Mayhew, Terry Warfield).

CONFERENCES AND PRESENTATIONS

Presentations:

- University of Wisconsin - Milwaukee. Apr 2022. "Weak Incentives for Audit Quality: Evidence from Broker-Dealers"
- University of Massachusetts Amherst. Mar 2022. "Weak Incentives for Audit Quality: Evidence from Broker-Dealers"
- University of Cincinnati. Feb 2022. "RegTech"
- University of Texas at Austin. Feb 2022. "RegTech"
- Villanova University. Sep 2021. "RegTech and Investment Complementarity"
- China Intl Conference in Finance. Jul 2021. "Supervisor Influence on Employee Misconduct"
- University of Connecticut. Feb 2021. "Weak Incentives for Audit Quality: Evidence from Broker-Dealers"
- Midwest Finance Association Annual Conference. Aug 2020. "Can Ethics be Taught: Evidence from Securities Exams and Investment Adviser Misconduct."
- AAA Auditing Midyear Meeting. Jan 2020. "Auditors are Known by the Companies They Keep." Named best conference paper using archival research methods.
- Washington University of St. Louis. Mar 2019. "Auditors are Known by the Companies They Keep"
- University of Notre Dame. Apr 2018. "Auditor Size, Partner-Specialization, and Private Company Audit Adjustments: Insights from the Broker-Dealer Industry"
- Texas A&M University. Apr 2018. "Auditor Size, Partner-Specialization, and Private Company Audit Adjustments: Insights from the Broker-Dealer Industry"
- Public Company Accounting Oversight Board. Oct 2017. "Auditor Size and Partner-Specialization in the Broker-Dealer Industry"
- University of Wisconsin – Madison. Nov 2016. "The Impact of Consulting Services on Audit Quality: An Experimental Approach."

Participation:

- AAA Annual Meeting. 2015-2019.
- AAA Auditing Midyear Meeting. 2015-2022.
- Center for Accounting Research and Education Conference. 2018-2021.
- Conference on Financial Economics and Accounting (CFEA). 2021.
- Deloitte/University of Kansas Auditing Symposium. 2022.
- Midwest Accounting Research Conference. 2017, 2019.
- Midwest Finance Association Annual Conference 2020, 2022.
- PCAOB/AAA Annual Meeting. 2017.
- PCAOB BD Audit Forum. 2019.
- PCAOB Conference on Auditing and Capital Markets. 2016-2021.
- JAR Annual Conference. 2017, 2019, 2021.
- RAST Annual Conference. 2018.
- CAR Annual Conference. 2021.
- University of Illinois Symposium on Audit Research. 2018, 2020.
- University of Illinois Young Scholars Research Symposium. 2019, 2021.
- University of Notre Dame Department of Accountancy Fall Research Conference. 2017-2019.
- University of Texas Audit Research Symposium. 2019.
- Utah Winter Accounting Conference. 2019-2020.

ACADEMIC SERVICE:

Discussant: AAA Auditing Midyear Meeting (2019), CFEA (2021)

Panelist: AAA Annual Meeting (2019)

Referee: *Journal of Accounting and Economics*; *Journal of Accounting Research*; *The Accounting Review*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Accounting, Organizations, and Society*; *Auditing: A Journal of Practice & Theory*; *Journal of Accounting Auditing and Finance*

Reviewer: AAA Auditing Midyear Meeting, AAA FARS Midyear Meeting

Research Session Track Chairs: FARS midyear meeting (2023)

Faculty Mentor: AAA Auditing Midyear Doctoral Consortium (2021)

Acct 20100 Redesign Ad Hoc Committee Member (2020-2021)

Deloitte Case Competition Faculty Advisor (2021)

Notre Dame Department of Accountancy Workshop Committee (2018-Present)

Accounting Summer Scholars Presenter (2019-2021)

Welcome Week First Lecture Series, presentation entitled "Accounting for Success". (2021)

TEACHING

Teaching Interests: Financial Accounting and Auditing

Teaching Experience:

Audit & Assurance Services, University of Notre Dame, Fall 2021

Accountancy I, University of Notre Dame, Spring 2019-2021

Introduction to financial and managerial accounting, UW-Madison, Five Semesters: F2013 – F2015

Introduction to financial accounting, UW-Madison, Spring 2009.

AWARDS, FELLOWSHIPS, AND HONORS:

James Dincolo Outstanding Undergraduate Professor Award, 2022

University of Notre Dame EY Faculty Fellow, 2021-2022

Mendoza Mission Research Award, *Grow the Good in Business*, 2021

Best conference paper using archival research methods. AAA Auditing Midyear Meeting, 2020.

PCAOB Economic Research Fellow, 2016-2018.

Douglas C. Clarke Memorial Teaching Award, 2015-2016.

Distinguished Teaching Award: Wisconsin School of Business. 2015-2016.