

**Christopher P. Agolia**  
*Richard H. Simpson Endowed Professor*  
*Curriculum Vitae (August 2024)*

Office: Department of Accounting  
Isenberg School of Management  
University of Massachusetts Amherst  
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**Education:** Ph.D. 1999 University of Massachusetts, Amherst, MA.  
Major field: Accounting; Minor field: Psychology.  
*Dissertation title:* The Effects of Alternative Justification  
Techniques on Judgment Accuracy and Information  
Communicated in the Review Process  
B.S. 1989 Florida Atlantic University, Boca Raton, FL. Major: Accounting.

**Professional Appointments:**

Richard H. Simpson Endowed Professor of Accounting, University of  
Massachusetts Amherst (inaugural holder), 2014-  
Chair, Department of Accounting, University of Massachusetts Amherst, 2013-  
2017  
Professor of Accounting, University of Massachusetts Amherst, 2011-  
Associate Professor of Accounting, University of Massachusetts Amherst, 2008-  
2011  
Associate Professor of Accounting, Drexel University, 2005-2008  
Distinguished Research Fellow, 2007-2008  
Distinguished Teaching Fellow, 2005-2007  
Assistant Professor of Accounting, Drexel University, 1999-2005  
Instructor, Drexel University, 1998-1999  
Graduate Teaching and Research Assistant, University of Massachusetts Amherst,  
1991-1997.

**Research Activities:**

*General Interest*

Examining decision making in accounting and auditing contexts using behavioral  
decision theory.

*Selected Refereed Publications*

“The Effect of Negative Expectancy Violations and Relational Familiarity on  
Client Managers’ Negotiation Positions,” M. C. Dodgson, C. P. Agolia,

- and G. B. Bennett, *The Accounting Review*, Vol. 98 No. 6 (October 2023): 173–196.
- “Can Corporate Social Responsibility Counteract Managers’ Incentives to Manage Earnings?,” C. P. Agoglia, C. Beaudoin, S. G. Kuselius, and G. T. Tsakumis, *Journal of Accounting, Auditing & Finance* (2022): 0148558X221110672.
- “The Effect of Team Member Proximity and Assignment Length on Audit Staff Reliance on a Supervisor’s Preferences,” S. G. Kuselius, C. P. Agoglia, and E. Y. Wang, *Accounting, Organizations and Society*, Vol. 105 (February 2023).
- “Discussion of ‘Improving Complex Audit Judgments: A Framework and Evidence’,” C. P. Agoglia and S. C. Jackson, *Contemporary Accounting Research*, Vol. 38 No. 3 (Fall 2021), 2095-2104.
- “The Influence of ‘Relationship’ Partners on Client Managers’ Negotiation Positions,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett, *Accounting, Organizations and Society*, Vol. 92 (July 2021).
- “Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners” M. C. Dodgson, C. P. Agoglia, G. B. Bennett, and J. R. Cohen, *The Accounting Review*, Vol. 95 (March 2020), 89-111.
- “Custom Contrast Testing: Current Trends and a New Approach,” R. D. Guggenmos, M. D. Piercey, and C. P. Agoglia, *The Accounting Review*, Vol. 93 (September 2018), 223-244.
- “Audit Team Time Reporting: An Agency Theory Perspective”, C. P. Agoglia, R. C. Hatfield, and T. A. Lambert, *Accounting, Organizations and Society*, Vol. 44 (July 2015), 1-14.  
(Winner of 2010 Emerging Scholar Award, ABO Research Conference)
- “Unintended Consequences of Lowering Disclosure Thresholds,” K. Fanning, C. P. Agoglia, and M. D. Piercey, *The Accounting Review*, Vol. 90, No. 1 (January 2015), 301-320.
- “Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers’ Effort and Performance,” T. A. Lambert and C. P. Agoglia, *Journal of Accounting Research*, Vol. 49, No. 5 (December 2011), 1275–1306.  
(Winner of 2011 Best Paper Award, Auditing Section Mid-Year Meeting)
- “Principles-based versus Rules-based Accounting Standards: The Influence of Standard Precision and Audit Committee Strength on Financial Reporting Decisions,” C. P. Agoglia, T. Douppnik, and G. T. Tsakumis, *The Accounting Review*, Vol. 86, No. 3 (May 2011), 747–767.  
(Winner of 2019 Auditing Section Notable Contribution to the Auditing Literature Award; Winner of 2009 Best Paper Award, International Accounting Section Mid-Year Meeting)
- “How do Audit Workpaper Reviewers Cope with the Conflicting Pressures of Detecting Misstatements and Balancing Client Workloads?,” with J. F. Brazel, R. C. Hatfield, and S. B. Jackson, *Auditing: A Journal of Practice and Theory*, Vol. 29, No. 2 (November 2010), 27-43.

- “The Effects of Audit Review Format on Review Team Judgments,” with R. C. Hatfield and J. F. Brazel, *Auditing: A Journal of Practice and Theory*, Vol. 28, No. 1 (May 2009), 95-111.
- “The Effect of Fraud Assessment Documentation Structure on Auditors’ Ability to Identify Control Weaknesses: The Moderating Role of Reviewer Experience,” with C. Beaudoin and G. T. Tsakumis, *Behavioral Research In Accounting*, Vol. 21, No. 1 (2009), 1-17.
- “Client Characteristics and the Negotiation Tactics of Auditors: Implications for Financial Reporting,” with R. C. Hatfield and M. H. Sanchez, *Journal of Accounting Research*, Vol. 46, No. 5 (December 2008), 1183-1207.
- “An Examination of Auditor Planning Judgments in a Complex Accounting Information System Environment,” with J. F. Brazel, *Contemporary Accounting Research*, Vol. 24, No. 4 (Winter 2007), 1059-1083.
- “The Effect of Auditors’ Use of a Reciprocity-Based Strategy on Auditor-Client Negotiations,” with M. H. Sanchez and R. C. Hatfield, *The Accounting Review*, Vol. 82, No. 1 (January 2007), 241-263.
- “Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Auditors’ Performance,” with J. F. Brazel and R. C. Hatfield, *The Accounting Review*, Vol. 79, No. 4 (October 2004), 949-966.
- “The Effects of Alternative Justification Memos on the Judgments of Audit Reviewees and Reviewers,” with T. Kida and D. M. Hanno, *Journal of Accounting Research*, Vol. 41, No. 1 (March 2003), 33-46.
- “The Relative Importance of Corporate Governance Characteristics: An Audit Perspective,” with D. M. Hanno, *International Journal of Business Studies*, Vol. 7, No. 2 (December 1999), 1-14.

#### *Pedagogical and Practice Oriented Refereed Publications*

- “The Effectiveness of Interactive Professional Learning Experiences as a Pedagogical Tool: Evidence from an Audit Setting,” M. H. Sanchez, C. P. Agoglia, and K. F. Brown, *Journal of Accounting Education*, Vol. 30, No. 2 (June 2012), 163-172.
- “U.S. Foodservice: A Case Study in Fraud and Forensic Accounting,” M. H. Sanchez and C. P. Agoglia, *Journal of Forensic & Investigative Accounting*, Vol. 3, Issue 3 (2011), 238-260.  
Reprinted 2013 as “American Food Suppliers Inc.: A Case Study in Fraud and Forensic Accounting,” in *Case Studies in Forensic Accounting and Fraud Auditing*, ed. D. L. Crumbley, W. A. LaGraize, and C. E. Peters. Wolters Kluwer CCH, Chicago, IL: 29-38.
- “Consideration of Control Environment and Fraud Risk: A Set of Instructional Exercises,” with M. H. Sanchez and K. F. Brown, *Journal of Accounting Education*, Vol. 25, No. 4 (2007), 207-221.
- “Review Methods Matter,” with J. F. Brazel and R. C. Hatfield, *CPA Journal*, Vol. 75, No. 9 (September 2005), 36-38.
- “Teaching the ‘Real World:’ How You Can Make a Difference in the Classroom,” with K. F. Brown and M. H. Sanchez, *Tennessee CPA Journal*, Vol. 50, No. 3 (April 2005), 30-31.

“Dickinson Technologies, Inc.: Assessing Control Environment and Fraud Risk,” with K. F. Brown and D. M. Hanno, *Issues in Accounting Education*, Vol. 18, No. 1 (February 2003), 71-78.

#### *Working Papers*

- “Do Investors’ Prefer Female CEOs in Activist-Targeted Firms? The Role of CEO Gender, Shareholder Activism Type, and Earning Guidance Disclosure,” S.C. Jackson, C. Agoglia, D. Piercey, readying for submission to *Accounting, Organizations and Society*.
- Cited in Columbia Law School Blue Sky Blog – “Do Investors’ Prefer Female CEOs in Activist-Targeted Firms?” (Apr. 22, 2022)
  - Cited in IR Magazine – “The modern lady CEO’s guide to ambiguous situations” J. Cosette (Apr 13, 2022).
- “When Doing Good Backfires: The Effects of Corporate Social Responsibility Fit on Long- and Short-Horizon Investors,” C. L. Sealy, C. P. Agoglia, and M. D. Piercey, readying for second-round review at *Contemporary Accounting Research*.
- “The Power of Small Talk: How Small Talk and Psychological Ownership Influence Managers’ Communication Defensiveness during Audit Inquiry,” N. L. MacKenzie and C. P. Agoglia, readying for third-round review at *Accounting, Organizations and Society*.
- “Re-thinking Source Credibility: How the Sleeper Effect of Credibility Influences Auditors’ Evaluations of Audit Evidence,” J. McCallen, C. P. Agoglia, G. B. Bennett, readying for submission to *Review of Accounting Studies*.

#### *Work in Process*

- “Profanity and the Company-Investor Relationship,” C. P. Agoglia, S. C. Jackson, and Y. Yu.
- “Does Shareholder Voting Influence Investors’ Judgments?” Y. Tian, E. Wang, and C. P. Agoglia.

#### *Proceedings/Conference and Invited Presentations*

- 2023 International Symposium on Audit Research, Sydney, Australia, *Plenary Speech*: “The Slow Tightening of the Noose—Access to Auditors: A “Field-Method” Crisis.”
- 2019 American Accounting Association Accounting, Behavior, and Organizations Section Meeting, Providence, “When Doing Good Backfires: The Effects of Corporate Social Responsibility Fit on Long- and Short-Term Investors,” C. L. Sealy, C. P. Agoglia, and M. D. Piercey (presented by C. L. Sealy).
- 2019 Texas Audit Symposium, University of Texas—Austin, “How the Sleeper Effect Influences Auditors’ Evaluations of Audit Evidence,” J. McCallen, C. P. Agoglia, G. B. Bennett (presented by J. McCallen).

- 2018 International Symposium on Audit Research, Maastricht, The Netherlands, “The Influence of ‘Relationship’ Partners on Client Managers’ Negotiation Positions,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett (presented by M. C. Dodgson).
- 2018 American Accounting Association Auditing Section Mid-Year Meeting, Portland, “The Influence of ‘Relationship’ Partners on Client Managers’ Negotiation Positions,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett (presented by M. C. Dodgson).
- 2017 American Accounting Association Accounting, Behavior, and Organizations Section Meeting, Pittsburgh, “The Influence of ‘Relationship’ Partners on Client Managers’ Negotiation Positions,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett (presented by M. C. Dodgson).
- 2017 International Symposium on Audit Research, Sydney, Australia, “Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners” M. C. Dodgson, C. P. Agoglia, G. B. Bennett, and J. R. Cohen (presented by M. C. Dodgson).
- 2017 International Symposium on Audit Research, Sydney, Australia, “The Effect of Expectancy Violations and Audit Partner Tenure on Client Managers’ Negotiation Positions: The Benefits and Implications of Longer Partner Tenure,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett (presented by and G. B. Bennett).
- 2017 International Symposium on Audit Research, Sydney, Australia, “Distributed Reasoning: Using Distributed Teams to Reduce Reliance on a Supervisor’s Client-Preferential Advice” S. G. Kuselius, C. P. Agoglia, and E. Y. Wang (presented by S. G. Kuselius).
- 2017 American Accounting Association Auditing Section Mid-Year Meeting, Orlando, “Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners” M. C. Dodgson, C. P. Agoglia, G. B. Bennett, and J. R. Cohen (presented by M. C. Dodgson).
- 2017 American Accounting Association Auditing Section Mid-Year Meeting, Orlando, “The Effect of Expectancy Violations and Audit Partner Tenure on Client Managers’ Negotiation Positions: The Benefits and Implications of Longer Partner Tenure,” M. C. Dodgson, C. P. Agoglia, and G. B. Bennett (presented by and G. B. Bennett).
- 2016 American Accounting Association Accounting, Behavior, and Organizations Section Meeting, Albuquerque, “Custom Contrast Testing: Current Trends and a New Approach,” R. D. Guggenmos, M. D. Piercey, and C. P. Agoglia (presented by R. D. Guggenmos).
- 2013 Auditing Section Doctoral Consortium, New Orleans, “Behavioral/Experimental Research and Audit Regulation: One Person’s 1st (and 2nd) Hand Experiences with Some of the Challenges.”
- Bentley University Accounting Research Workshop (2012), Waltham, Massachusetts, “When Do Audit Managers Prefer Staff to Underreport Time?,” C. P. Agoglia, R. C. Hatfield, and T. A. Lambert.

- 2011 American Accounting Association Annual Meeting, Denver, Colorado, “When Do Audit Managers Prefer Staff to Underreport Time?”, with R. C. Hatfield and T. A. Lambert.
- 2011 American Accounting Association Annual Meeting, Denver, Colorado, “Unintended Consequences of Lowering Disclosure Thresholds: Proposed Changes to SFAS No. 5,” with K. Fanning and M. D. Piercey.
- 2011 International Symposium on Audit Research, Quebec City, Quebec, “Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers’ Effort and Performance,” with T. A. Lambert.
- Oklahoma State University Accounting Research Workshop (2011), Stillwater, Oklahoma, “When Do Audit Managers Prefer Staff to Underreport Time?”, with R. C. Hatfield and T. A. Lambert.
- 2011 American Accounting Association Auditing Section Mid-Year Meeting, San Diego, California, “When Do Audit Managers Prefer Staff to Underreport Time?”, with R. C. Hatfield and T. A. Lambert.
- 2011 American Accounting Association Auditing Section Mid-Year Meeting (received *Best Paper Award* at meeting), San Diego, California, “Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers’ Effort and Performance,” with T. A. Lambert.
- 2010 Brigham Young University Accounting Research Symposium, Provo, Utah, “Unintended Consequences of Lowering Disclosure Thresholds: Proposed Changes to SFAS No. 5,” with K. Fanning and M. D. Piercey.
- 2010 American Accounting Association Accounting, Behavior, and Organizations Section Mid-Year Meeting (*Emerging Scholar Award* winning paper), Denver, Colorado, “Unintended Consequences of Lowering Disclosure Thresholds: Proposed Changes to SFAS No. 5,” with K. Fanning and M. D. Piercey.
- 2010 American Accounting Association Annual Meeting, San Francisco, “Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers’ Effort and Performance,” with T. A. Lambert.
- 2010 International Symposium on Audit Research, Singapore, “An Examination of Audit Managers’ Preference for the Underreporting of Time by Their Audit Staff,” with R. C. Hatfield and T. A. Lambert.
- 2010 Deloitte/University of Kansas Auditing Symposium, Kansas City, Kansas, “Principles-based versus Rules-based Accounting Standards: The Influence of Standard Precision and Audit Committee Strength on Financial Reporting Decisions,” with G. T. Tsakumis and T. S. Doupnik.
- 2010 Auditing Section Doctoral Consortium, San Diego, “Career Advice: What NOT To Do.”
- 2009 American Accounting Association Accounting, Behavior, and Organizations Section Mid-Year Meeting, Seattle, Washington, “Earnings Management: The Agency Relationship and the Moderating Role of Corporate Social Responsibility,” with C. Beaudoin and G. T. Tsakumis.

- 2009 American Accounting Association Annual Meeting, New York, “Principles vs. Rules: An Experimental Investigation of Their Impact on Financial Statement Preparers’ Judgments,” with G. T. Tsakumis and T. S. Douppnik.
- 2009 American Accounting Association Annual Meeting, Washington, D.C., “Earnings Management: The Agency Relationship and the Moderating Role of Corporate Social Responsibility,” with C. Beaudoin and G. T. Tsakumis.
- 2009 American Accounting Association International Accounting Section Mid-Year Meeting (received *Best Paper Award* at meeting), St. Petersburg Beach, Florida, “An Experiment to Examine the Effect on Financial Reporting Decisions of Moving from More Precise Standards (U.S. GAAP) to Less Precise Standards (IFRS),” with G. T. Tsakumis and T. S. Douppnik.
- 2008 American Accounting Association Auditing Section Mid-Year Meeting, Austin, Texas, “The Effect of Risk of Misstatement and Workload Pressure on the Choice of Workpaper Review Format,” with J. F. Brazel, R. C. Hatfield, and S. B. Jackson.
- 2007 International Symposium on Audit Research, Shanghai, China, “The Effect of Risk of Misstatement and Workload Pressure on the Choice of Workpaper Review Format,” with J. F. Brazel, R. C. Hatfield, and S. B. Jackson.
- 2006 American Accounting Association Annual Meeting, Washington, D.C., “The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments,” with J. F. Brazel and R. C. Hatfield.
- 2006 American Accounting Association Annual Meeting, Washington, D.C., “The Effect of Fraud Assessment Documentation Structure on Auditors’ Ability to Identify Control Weaknesses: The Moderating Role of Reviewer Experience,” with C. Beaudoin and G. T. Tsakumis.
- 2006 International Symposium on Audit Research, Sydney, Australia, “The Effect of Client Characteristics on the Negotiation Tactics of Auditors,” with R. C. Hatfield and M. H. Sanchez.
- Boston College Accounting Research Workshop (2006), Boston College, Chestnut Hill, Massachusetts, “The Effect of Client Characteristics on the Negotiation Tactics of Auditors,” with R. C. Hatfield and M. H. Sanchez.
- 2006 American Accounting Association Auditing Section Mid-Year Meeting, Los Angeles, California, “The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments,” with J. F. Brazel and R. C. Hatfield.
- 2006 American Accounting Association Auditing Section Mid-Year Meeting, Los Angeles, California, “The Effect of Client Characteristics on the Negotiation Tactics of Auditors,” with R. C. Hatfield and M. H. Sanchez.
- 2005 American Accounting Association Annual Meeting, San Francisco, California, “The Role of Auditor Strategy in Auditor-Client Negotiations over Proposed Financial Statement Adjustments: The Rule of Reciprocation,” with M. H. Sanchez and R. C. Hatfield.

- 2005 American Accounting Association Annual Meeting, San Francisco, California, "The Effect of Client Characteristics on the Negotiation Tactics of Auditors," with R. C. Hatfield and M. H. Sanchez.
- 2005 American Accounting Association Annual Meeting, San Francisco, California, "The Effect of Fraud Assessment Documentation Structure on Auditors' Ability to Identify Control Weaknesses: The Moderating Role of Reviewer Experience," with C. Beaudoin and G. T. Tsakumis.
- 2005 International Symposium on Audit Research, Singapore, "The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments," with J. F. Brazel and R. C. Hatfield.
- 2005 American Accounting Association Mid-Atlantic Regional Meeting, Philadelphia, Pennsylvania, "The Effect of Fraud Assessment Documentation Structure on Auditors' Ability to Identify Control Weaknesses: The Moderating Role of Reviewer Experience," with C. Beaudoin and G. T. Tsakumis.
- 2005 American Accounting Association Auditing Mid-Year Meeting, New Orleans, Louisiana, "The Role of Auditor Strategy in Auditor-Client Negotiations over Proposed Financial Statement Adjustments," with M. H. Sanchez and R. C. Hatfield.
- 2005 American Accounting Association Auditing Mid-Year Meeting, New Orleans, Louisiana, "The Effects of Computer Assurance Specialist Competence and AIS Expertise on Auditor Planning Judgments," with J. F. Brazel.
- 2004 American Accounting Association Annual Meeting, Orlando, Florida, "The Role of Auditor Strategy in Auditor-Client Negotiations over Proposed Financial Statement Adjustments," with M. H. Sanchez and R. C. Hatfield.
- 2004 American Accounting Association Annual Meeting, Orlando, Florida, "The Effects of Computer Assurance Specialist Competence and AIS Expertise on Auditor Planning Judgments," with J. F. Brazel.
- 2004 American Accounting Association Annual Meeting, Orlando, Florida, "The Effectiveness of Interactive Professional Learning Experiences as a Pedagogical Tool: Evidence from an Audit Setting," with K. F. Brown and M. H. Sanchez.
- 2004 American Accounting Association Annual Meeting, Orlando, Florida, "Consideration of Control Environment and Fraud Risk: A Set of Instructional Cases," with M. H. Sanchez and K. F. Brown.
- 2004 International Symposium on Audit Research, Maastricht, The Netherlands, "The Role of Auditor Strategy in Auditor-Client Negotiations over Proposed Financial Statement Adjustments," with M. H. Sanchez and R. C. Hatfield.
- 2004 American Accounting Association Ohio Regional Meeting, Akron, Ohio, "The Effectiveness of Interactive Professional Learning Experiences as a Pedagogical Tool: Evidence from an Audit Setting," with K. F. Brown and M. H. Sanchez, awarded Best Manuscript for Teaching and Curriculum Section.



- 2004 American Accounting Association Mid-Atlantic Regional Meeting, Washington, D.C., “Negotiations Between Auditors and Their Clients Over Booking Proposed Adjustments: The Rule of Reciprocity,” with M. H. Sanchez and R. C. Hatfield.
- Stanley Merves Seminar Series in Accounting (2004), Temple University, Philadelphia, Pennsylvania, “Electronic vs. Face-to-Face Review: The Effect of Alternative Forms of Review on Auditors’ Performance,” with J. F. Brazel and R. C. Hatfield.
- John E. Peterson, Jr. Distinguished Seminar Series (2003), Virginia Tech, Blacksburg, Virginia, “Electronic vs. Face-to-Face Review: The Effect of Alternative Forms of Review on Auditors’ Performance,” with J. F. Brazel and R. C. Hatfield.
- 2003 American Accounting Association Annual Meeting, Honolulu, Hawaii, “Implementing Interactive Learning Experiences in Accounting Curricula,” with K. F. Brown and M. H. Sanchez.
- 2003 American Accounting Association Mid-Atlantic Regional Meeting, Philadelphia, Pennsylvania, “Interactive Experiential Learning in an Audit Setting,” with K. F. Brown and M. H. Sanchez.
- 2003 American Accounting Association Mid-Atlantic Regional Meeting, Philadelphia, Pennsylvania, “Consideration of Control Environment and Fraud Risk: A Set of Instructional Cases” with K. F. Brown and M. H. Sanchez.
- 2002 American Accounting Association Annual Meeting, San Antonio, Texas, “Electronic vs. Face-to-Face Review: The Effect of Alternative Forms of Review on Audit Preparer Performance and Accountability Perceptions,” with J. F. Brazel and R. C. Hatfield.
- 2002 International Symposium on Audit Research, Sidney, Australia, “Electronic vs. Face-to-Face Review: The Effect of Alternative Forms of Review on Audit Preparer Performance and Accountability Perceptions,” with J. F. Brazel and R. C. Hatfield.
- 2002 American Accounting Association Western Regional Meeting, San Diego, California, “Electronic vs. Face-to-Face Review: The Effect of Alternative Forms of Review on Audit Preparer Performance and Accountability Perceptions,” with J. F. Brazel and R. C. Hatfield.
- 2002 American Accounting Association Auditing Section Mid-Year Meeting, Orlando, Florida, “Dickinson Technologies, Inc.: Assessing Control Environment and Fraud Risk,” with K. F. Brown and D. M. Hanno.
- 2001 American Accounting Association Mid-Atlantic Regional Annual Meeting, Morgantown, West Virginia, “Dickinson Technologies, Inc.: Assessing Control Environment and Fraud Risk,” with K. F. Brown and D. M. Hanno, awarded Best Paper for Teaching and Curriculum Section.
- 14<sup>th</sup> Symposium on Auditing Research, Co-sponsored by the University of Illinois and KPMG, Urbana-Champaign, Illinois, 2000, “The Effects of Alternative Justification Techniques on the Judgment Accuracy of Audit Reviewees and Reviewers,” with T. Kida and D. M. Hanno.

2000 American Accounting Association Annual Meeting, Philadelphia, Pennsylvania, “The Effects of Alternative Justification Techniques on the Judgment Accuracy of Audit Reviewees and Reviewers,” with T. Kida and D. M. Hanno.

2000 International Symposium on Audit Research, Co-sponsored by the American Accounting Association Auditing Section, Maastricht, The Netherlands, “The Effects of Alternative Justification Techniques on the Judgment Accuracy of Audit Reviewees and Reviewers,” with T. Kida and D. M. Hanno.

#### *Grants*

The Center for Audit Quality (Research Advisory Board) for *Auditing Internal Controls: The Interactive Effects of Auditor’s Involvement in the Audit and Client’s Cooperation*, with Tim Brown, Ryan Guggenmos, and Eldar Maksymov, 2015

#### *Professional Affiliations*

American Accounting Association  
Accounting, Behavior, and Organizations Section  
Auditing Section  
Management Accounting Section  
Public Interest Section  
Teaching and Curriculum Section  
American Psychological Association  
Canadian Academic Accounting Association  
European Accounting Association

#### **Teaching Activities:**

##### *Teaching Interests*

Undergraduate and graduate courses in management accounting, cost accounting, financial accounting, and behavioral research in accounting.

##### *Courses Taught*

Managerial Accounting II (undergraduate cost accounting), Drexel University  
Managerial Accounting (introductory graduate course), Drexel University  
Strategic Cost Management (advanced managerial accounting graduate course),  
Drexel University  
Behavioral Research in Accounting (doctoral seminar), Drexel University  
Judgment and Decision Making Research in Accounting I (doctoral seminar),  
Drexel University  
Judgment and Decision Making Research in Accounting II (doctoral seminar),  
Drexel University  
Financial Accounting (introductory graduate course), Drexel University  
Introduction to Accounting II (introductory undergraduate managerial  
accounting), University of Massachusetts Amherst  
Cost Accounting (undergraduate course), University of Massachusetts Amherst

The Art & Practice of Research I (doctoral seminar), University of Massachusetts  
Amherst

The Art & Practice of Research II (doctoral seminar), University of Massachusetts  
Amherst

### **Service and Professional Positions:**

#### *Editorial and Review Activities*

Senior Editor for *Auditing: A Journal of Practice & Theory* 2017-2020

Consulting Editor for *Auditing: A Journal of Practice & Theory* 2020-2026

Editor/Associate Editor for *Contemporary Accounting Research* 2010-2017,  
2023-

Ad Hoc Editor for *Contemporary Accounting Research* 2017-2022

Associate Editor for *Behavioral Research In Accounting* 2014-2017

Senior Editor Search Committee, *Auditing: A Journal of Practice & Theory* 2018-  
2019

Editorial Board for *The Accounting Review* 2011-2017

Editorial Board for *Accounting, Organizations and Society* 2014-

Editorial Board for *Auditing: A Journal of Practice & Theory* 2008-2017

Editorial Board for *Behavioral Research In Accounting* 2013

Member, Scientific Review Committee (reviews proposals) for Access to Audit  
Personnel Program (a program to provide young faculty and Ph.D.  
students access to professionals, jointly administered by the Center for  
Audit Quality and the Auditing Section of the American Accounting  
Association) 2012-2016, 2019-

Member, American Accounting Association Publications Committee Task Force,  
Committee charge: Understand the processes associated with producing  
AAA publications and their associated costs and revenues. Provide  
recommendations for process improvements, equitable cost allocations,  
and value-enhancing activities to the AAA Board of Directors and  
Management Team 2022-2023

Member, Ad Hoc Committee of Behavioral Audit Editors, Committee charge:  
nominate to Auditing Section Executive Committee one member for the  
Scientific Review Committee of the Access to Audit Personnel Program  
2020

Member, Ad Hoc Committee set up to create the Access to Audit Personnel  
Program 2011-2011

*AJPT* Best Paper Award Selection Committee,

Chair, 2020-2023

Vice Chair, 2017-2020

Auditing Section Outstanding Dissertation Award Committee,

Chair, 2015-2016

Member, 2020-2021

Reviewer for *The Accounting Review* 2007-

Reviewer for *Journal of Accounting Research* 2012, 2016

Reviewer for *Contemporary Accounting Research* 2005-2010

Reviewer for *Accounting, Organizations and Society* 2011-

Reviewer for *Review of Accounting Studies* 2012  
Reviewer for *Journal of Business Ethics* 2013, 2017  
Reviewer for *Accounting Horizons* 2012  
Reviewer for *Journal of Accounting Literature* 2006  
Reviewer for *Auditing: A Journal of Practice & Theory* 2006-2017  
Reviewer for *Behavioral Research In Accounting* 2009-2014  
Reviewer for *ABACUS* 2012  
Reviewer for *Issues in Accounting Education* 2014-2016  
Reviewer for 2007 American Accounting Association Auditing Section Mid-Year Meeting  
Reviewer for 2006 American Accounting Association Mid-Atlantic Regional Meeting  
Reviewer for 2002 American Accounting Association Auditing Section Mid-Year Meeting

### *Service to the Profession*

International Symposium on Audit Research Scientific Committee, Member (and Co-Host of ISAR 2019, 2024), 2018-  
American Accounting Association New Faculty Consortium Committee, Member, 2024-2028  
American Accounting Association Publications Task Force Committee, Member, 2022-2023  
East Coast Behavioral Accounting Workshop Organizing Committee, Member, 2020-2023  
American Accounting Association Research Committee, Member, 2016-2018  
American Accounting Association Seminal Contributions to Accounting Literature Award Committee, Member, 2018-2019  
American Accounting Association Auditing Section *Auditing: A Journal of Practice & Theory* Senior Editor Search Committee, 2019  
American Accounting Association Auditing Section *Auditing: A Journal of Practice & Theory* Best Paper Award Committee (Chair, 2019-2022), 2017-2022  
American Accounting Association Auditing Section Nominating Committee, 2015-2018  
American Accounting Association Auditing Section Doctoral Consortium Past Chair (2016 Consortium), 2015-2016  
Chair (2015 Consortium), 2014-2015  
Vice Chair (2014 Consortium), 2013-2014  
Faculty/Panelist, 2010, 2013, 2017-2022  
American Accounting Association Accounting Behavior and Organizations Section Doctoral Consortium, Faculty/Panelist, 2022  
Center for Audit Quality's Profession in Focus instructional video regarding best practices to follow when submitting a research proposal to the CAQ's Access to Audit Personnel grant program, 2015  
American Accounting Association Auditing Section, Access to Audit Personnel Assessment Task Force, 2018-2019

American Accounting Association Auditing Section, Data Initiative Task Force, 2011-2012

American Accounting Association, Auditing Section, Regions and Membership Committee, Chair, 2005-2006

American Accounting Association, Auditing Section, Regions and Membership Committee, Vice-Chair, 2004-2005

*Research and Ph.D. Related Service*

Isenberg School of Management PhD Program Accreditation Metrics Committee, 2014-2015

University of Massachusetts Amherst Research Strategic Planning Committee (Infrastructure Subcommittee), 2012-2013

Acting Ph.D. Program Coordinator, Department of Accounting, University of Massachusetts, 2010

Ph.D. Program Director, Department of Accounting, Drexel University, 2001-2008

Isenberg School of Management Faculty Research and Scholarship Committee, 2010-2013, 2014-2015

Isenberg School of Management Journal List Task Force, 2011-2013

LeBow College of Business Ph.D. Curriculum Redevelopment Committee, 2003-2004

Developed Ph.D. Program Curriculum, Department of Accounting, 2001-2002

LeBow College of Business Ph.D. Coordinating Committee, 2001-2008

LeBow College of Business Ph.D. Task Force, 2001-2003

LeBow College of Business Ph.D. Core Examination Committee Co-chair, 2002

Drexel University Department of Accounting Ph.D. Examination Committee, Chair, 2001, 2005-2008

LeBow College of Business PhD Behavioral Stream Curriculum Development Committee 2001-2002

LeBow College of Business PhD Task Force on Policies and Procedures 2006-2008

LeBow College of Business Ph.D. Teaching Award Committee, 2007

University of Massachusetts Department of Accounting representative, Accounting Doctoral Scholars Conference, 2009

LeBow College of Business Task Force on College Journal List 2006-2008

LeBow College of Business Research and Intellectual Capital Subcommittee, 2001-2003

LeBow College of Business Internal Review Board 2005-2008

LeBow College of Business Junior Faculty Mentor Program, Mentor (to 3 junior faculty), 2005-2008

Drexel University Co-Coordinator of the Philadelphia Accounting Research Colloquium, 2004-2008

Drexel Accounting Research Colloquium, Chair, 1999-2004

Drexel University Department of Accounting Brown-Bag Doctoral Research Series, Chair, 1999-2004

*Strategic and Personnel Related Service*

Isenberg School of Management Dean Search Committee, 2018  
Isenberg School of Management Administrative Committee, 2013-2017  
LeBow College of Business Strategic Planning Task Force, 2002-2006  
LeBow College of Business Personnel Committee 2005-2008  
Isenberg School of Management Personnel Committee, Member, 2009, 2011-2013, 2017-  
Chair (or Co-Chair) 2019-  
Isenberg School of Management Department of Accounting Personnel Committee 2009-2013, 2017-  
Chair (or Co-Chair) 2017-  
LeBow College of Business Faculty Dean's Advisory Committee 2007-2008  
Drexel University Department of Accounting Personnel Committee, 2005-2008  
Drexel University Faculty Senate, Alternate Senator, 2001-2003  
Drexel University Department of Accounting Faculty Recruiting Committee, 2001-2004, 2005-2008  
Drexel University Department of Accounting Faculty Recruiting Committee (for Senior Faculty Recruitment), Chair, 2005-2008  
Isenberg School of Management Department of Accounting Department Chair Recruiting Committee, Chair 2010-2011  
Isenberg School of Management Hotel & Tourism Management Department Chair Recruiting Committee, Chair, 2015-2016  
Isenberg School of Management Department of Accounting Faculty Recruiting Committee, Chair 2010-2012, member 2008-2012, 2018-2019, Co-Chair 2017-2019  
Isenberg School of Management Department of Accounting Staff Recruiting Committee, member 2022  
Drexel University Department of Accounting Strategic Planning Committee, 2000-2001

*Curriculum and Student Related Service*

Center for Audit Quality Faculty Brainstorming Dinner, Contributor, Scottsdale, AZ, 2016  
National Association of Black Accountants, Faculty Advisor, Drexel University Student Chapter, 2002-2008  
Drexel University Department of Accounting Undergraduate Curriculum Revision Committee, Chair, 2004-2008  
Drexel University Department of Accounting Graduate Curriculum Revision Committee, 2006-2008  
LeBow College of Business Math Committee for the Undergraduate Curriculum, 2005-2007  
LeBow College of Business Undergraduate Quantitative Reasoning e-Portfolio Committee, 2006-2007

### **Dissertation and Thesis Committees:**

- Camila Adams, External Member, “Effects of Feedback and Emotional Language on Auditor’s Judgment of Material Misstatements,” dissertation proposal defended April 2024, University of Blumenau – FURB (Blumenau, Santa Catarina, Brazil).
- Sarah Vizer Thorrick, Co-Chair, “Seeking Truth in Securities: How accounting information is used during the IPO process,” dissertation proposal defended August 2023, University of Massachusetts Amherst.
- Luke Barnhart, Co-Chair, “The Effect of Autonomy on Auditors’ Underreporting of Hours: Does it Depend on How Firms Lay Out Their Rules?,” dissertation proposal defended June 2024, University of Massachusetts Amherst.
- Hanxu Xia, Co-Chair, “The Misleading Impact of Segment Reporting Gerrymandering on Investment Judgments and a Potential Solution,” dissertation proposal defended August 2023, University of Massachusetts Amherst.
- Zachary Merrill, Member, “The Effects of Required National Office Consultations and Auditor Blame Attribution on Auditor Client Negotiations,” dissertation proposal defended August 2024, University of Massachusetts Amherst.
- Aubrey R. Whitfield, Chair, “The Importance of Fairness Perceptions: The Effect of Auditor Testing Focus and ICFR Reporting Options on Management Defensiveness,” dissertation defended March 2023, University of Massachusetts Amherst.
- Conner Blake, Member, “The Impact of Involvement and Disclosure of Environmental Sustainability Initiatives on Managers’ Business Decisions,” dissertation defended February 2023, University of Massachusetts Amherst.
- Scott C. Jackson, Co-Chair, “He Said, She Said: Investor Reactions to CEO Gender and Earnings Guidance Disclosure in the Presence of Shareholder Activism Threat,” dissertation defended April 2021, University of Massachusetts Amherst.
- Yushi Tian, Co-Chair, “The Effect of Voting: How Does Individual Investors’ Participation in Voting Affect Their Investment Judgments?” dissertation defended April 2021, University of Massachusetts Amherst.
- Nikki L. MacKenzie, Chair, “The Power of Small Talk: How Auditors’ Conversation Starters Can Influence Evidence Collection,” dissertation defended March 2019, University of Massachusetts Amherst.
- Jennifer McCallen, Co-Chair, “How Auditors Can Be Persuaded with Weak Audit Evidence: The Sleeper Effect of Source Competence,” dissertation defended April 2018, University of Massachusetts Amherst.
- Chezham Sealy, Co-Chair, “Do Investors Use Their Hearts or Their Heads? The Effects of Investment Horizon And CSR Fit On Decisions To Invest In Sin And Virtue Companies,” dissertation proposal defended April 2017, University of Massachusetts Amherst.

Mary Catherine Dodgson, Co-Chair, "The Effectiveness of Relationship Partners' Managing Approaches on Clients' Planned Negotiation Positions," dissertation defended March 2017, University of Massachusetts Amherst. [Winner, 2018 Accounting, Behavior and Organizations Section Outstanding Doctoral Dissertation Award]

Stephen Kuselias, Chair, "Following the Crowd: The Impact of Social Information on Investor Decision Making," dissertation defended July 2016, University of Massachusetts Amherst.

Jeffrey Pickerd, Member, "The Impact of Audit Quality Indicators, Financial Statement Aggression, and Investor Base on Auditor Liability," dissertation defended March 2016, University of Massachusetts Amherst.

Ryan D. Guggenmos, Chair, "The Effect of Creative Culture on Aggressive Financial Reporting," dissertation defended March 2015, University of Massachusetts Amherst.

Aaron Saiewitz, Member, "The Effects of an Auditor's Communication Mode and Professional Tone on Client Responses to Audit Inquiries," dissertation defended March 2014, University of Massachusetts Amherst.

Stephen J. Perreault, Member, "An Examination of Tactics for Resolving Multiple Issues in Auditor-Client Negotiations," dissertation defended May 2011, University of Massachusetts Amherst.

Kirsten Fanning, Chair, "Unintended Consequences of Proposed Loss Contingency Regulation: The Influence of Persuasive Disclosures and Preferred Conclusions on Investors' Judgments," dissertation defended September 2010, University of Massachusetts Amherst.

Ross P. Roberts, Member, "Leadership's Effect on Escalation of Commitment: Does Authentic Leadership Mitigate Adverse Selection Effects?," dissertation defense anticipated Fall 2010, Drexel University.

Tamara A. Lambert, Chair, "Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers' Effort and Performance," dissertation defended August 2009, Drexel University.

Cathy Beaudoin, Chair, "Earnings Management: The Role of the Agency Problem and Corporate Social Responsibility," dissertation defended May 2008, Drexel University.

Joseph F. Brazel, Chair, "The Effects of Computer Assurance Specialist Competence and Auditor Accounting Information System Expertise on Auditor Planning Judgments," dissertation defended May 2004, Drexel University.

Maria Sanchez, Member, "Auditor-Client Negotiations for Financial Statement Adjustments," dissertation defended May 2003, Drexel University.

Kevin Flynn, Member, "An Empirical Investigation into Alternative Theories Explaining Taxpayer Behavior," dissertation defended May 2003, Drexel University.

Stephanie M. Weidman, Member, "A Behavioral Model of Decisions to Accrue and Disclose Environmental Liabilities," dissertation defended April 2002, Drexel University.



Craig A. Latshaw, Member, "The Impact of Psychological Individualism/Collectivism, Control Systems, and Task Structure on Group Task Performance," dissertation defended December 1999, Drexel University.

Dyani Hugo, Outside Member, "The Role of School Art Therapists on Mental Health Treatment Teams in Public Schools in the Delaware Valley Area: A Literature Review and In-Depth Interviews," masters thesis defended December 2003, Drexel University.

### **Honors:**

2019 Auditing Section Notable Contribution to the Auditing Literature Award, for "Principles-based versus Rules-based Accounting Standards: The Influence of Standard Precision and Audit Committee Strength on Financial Reporting Decisions," C. P. Agoglia, T. Douppnik, and G. T. Tsakumis, *The Accounting Review*, Vol. 86, No. 3 (May 2011), 747-767.

2018 Outstanding Doctoral Dissertation Supervisor Award, American Accounting Association Accounting, Behavior and Organizations Section, for M. C. Dodgson dissertation (Co-Chaired with G. B. Bennett), "Navigating the Auditor-Client Relationship During Sensitive Events: Insight on Audit Firm Practices and an Experimental Study"

The Center for Audit Quality grant recipient, 2015, for "Auditing Internal Controls: The Interactive Effects of Auditor's Involvement in the Audit and Client's Cooperation," C. P. Agoglia, T. J. Brown, R. D. Guggenmos, and E. Maksymov.

Ranked #1 (tie) Worldwide for Experimental Audit Research for six-year period ending 2014 (#2 for 2010, 2011, 2012, 2013) in the BYU Accounting Research Rankings

Researcher of the Year, 2010-2011, Isenberg School of Management, University of Massachusetts Amherst

Research Excellence Award, 2011-2012, Isenberg School of Management, University of Massachusetts Amherst

Best Paper Award, 2011 American Accounting Association Auditing Section Mid-Year Meeting, "Closing Review Notes: The Effect of Reviewer Delay and Review Note Frame on Audit Workpaper Preparers' Effort and Performance"

Emerging Scholar Award, 2010 American Accounting Association Accounting, Behavior and Organizations Section Mid-Year Meeting, "Unintended Consequences of Lowering Disclosure Thresholds: Proposed Changes to SFAS No. 5"

Best Paper Award, 2009 American Accounting Association International Accounting Section Mid-Year Meeting, "Principles-Based Versus Rules-Based Accounting Standards: The Influence of Standard Precision and Audit Committee Strength on Financial Reporting Decisions"

SSRN's Top Ten Download List for a number of papers numerous times in a number of different subject matter areas, 1997-

SSRN's Top 10% of Authors numerous times, 2017-  
Distinguished Fellow, Center for Research Excellence, Bennett S. LeBow College  
of Business, Drexel University, 2007-2008  
Distinguished Fellow, Center for Teaching Excellence, Bennett S. LeBow College  
of Business, Drexel University, 2005-2007  
SSRN's Top Ten Download List for "The Effect of Risk of Misstatement and  
Workload Pressure on the Choice of Workpaper Review Format," May -  
August 2007 (*Behavioral & Experimental Accounting; Entrepreneurship  
& Marketing*)  
Award for Support and Assistance, National Association of Black Accountants,  
Drexel University Student Chapter, 2006  
SSRN's Top Ten Download List for "The Effects of Computer Assurance  
Specialist Competence and Auditor AIS Expertise on Auditor Planning  
Judgments," February-April 2004 (*Auditing, Litigation & Tax*)  
Best Manuscript Award, 2004 American Accounting Association Ohio Regional  
Meeting, Teaching and Curriculum Section  
Excellence in Research Award, Bennett S. LeBow College of Business, Drexel  
University, 2004  
Excellence in Teaching Award, Bennett S. LeBow College of Business, Drexel  
University, 2003  
Professor of the Year, 2002 Undergraduate Student Government Association  
Student Choice Awards, Bennett S. LeBow College of Business, Drexel  
University  
LeBow College of Business Summer Research Grant, 2002  
Best Paper Award, 2001 American Accounting Association Mid-Atlantic  
Regional Meeting, Teaching and Curriculum Section  
American Accounting Association New Faculty Consortium Fellow, 2000  
American Accounting Association Doctoral Consortium Fellow, 1993  
University of Massachusetts Department of Accounting and Information Systems  
Doctoral Scholarship Award, 1993

**Professional Experience:**

ATA Taekwondo Center, Inc., President/CEO, 1984-1991, and Chairman of the  
Board, 1991-1997.  
Abington Monthly Meeting, Religious Society of Friends (Quakers), Chair of the  
Audit Committee, 2005-2011  
Abington Monthly Meeting Trustees, Treasurer, 2009-