# Andrew R. Kitto

# University of Massachusetts Amherst Isenberg School of Management

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Academic Positions	
University of Massachusetts Amherst Assistant Professor	2018 – present
Public Company Accounting Oversight Board Economic Research Fellow	2018 – 2019
University of Washington Visiting Assistant Professor	2017 – 2018
<b>Education and Professional Certification</b>	
University of Florida Ph.D., Business Administration (Accounting)	2017
University of Melbourne Visiting Scholar	2015
Boston College	•••
M.S. in Accounting B.S. in Management	2009 2008
Certified Public Accountant - Massachusetts	2010 – present
Professional Experience	
Detwiler Fenton & Co Financial Accounting Analyst	2009 – 2012
Ernst & Young Staff Auditor	2008 – 2009
New England Patriots/Revolution Marketing Intern	2007 - 2008

Interests: Auditing, Economics, Industrial Organization, Regulation

#### **Peer Reviewed Publications:**

"The effects of non-Big 4 audit firm mergers on audit production efficiency and audit market competition" Forthcoming at *Journal of Accounting and Economics* 

### **Working Papers:**

"Profit persistence in the US audit market" with William Ciconte (under 4<sup>th</sup> round review at *Journal of Accounting Research*)

"Do entry barriers to the public company audit market deter low quality audit firms?" with Phillip Lamoreaux and Devin Williams (preparing for 2<sup>nd</sup> round review at *Contemporary Accounting Research*)

"The economics of multinational group audits: evidence from PCAOB data" with Denise Downey and Jean C. Bedard (preparing for  $2^{nd}$  round review at *The Accounting Review*)

### **Works in Progress:**

"Determinants and consequences of audit engagement profitability: evidence from realization rates"

"Firm performance measures and managerial turnover: evidence from major league baseball" with Justin Leiby

"Gender and promotion in the academic accounting profession" with Patrick Kielty and Silvia Triani

# **Teaching**

**Interests:** Auditing, Managerial Accounting, Financial Accounting **Experience:** 

#### **University of Massachusetts Amherst**

- Archival Research in Accounting (PhD Seminar)
- SCHM-MGMT 608 Assurance Services (Master's)
- ACCTG 441: Auditing (Undergraduate)

#### **University of Washington**

- ACCTG 521: Cases in Audit and Assurance (Master's)
- ACCTG 440: Accounting and Financial Management Decisions (Undergraduate Accounting Capstone)

#### **University of Florida**

• ACG 4341: Cost and Managerial Accounting (Undergraduate)

## **Invited Presentations**

#### **Research Presentations**

(\* presented by a coauthor)

"Do entry barriers to the public company audit market deter low quality audit firms?"

Northeastern University, September 2023.

Public Company Accounting Oversight Board, September 2023.

International Symposium on Audit Research, June 2023.

Texas A&M University, March 2022.\*

University of Oklahoma, February 2022.\*

2021 AAA Auditing Midyear Meeting.\*

2020 PCAOB/TAR Conference on Auditing and Capital Markets.

University of Indiana, October 2020.\*

University of Illinois Chicago, November 2019.\*

Public Company Accounting Oversight Board, January 2019.

"Profit persistence in the US audit market"

Boston College, November 2020.

University of Notre Dame, November 2019.

University of Illinois Chicago, November 2019.\*

Public Company Accounting Oversight Board, January 2019.

"The effects of non-Big 4 audit firm mergers on audit production efficiency and audit market competition"

Public Company Accounting Oversight Board, September 2023.

University of Massachusetts, February 2018.

University of Washington, February 2018.

Northern Arizona University, February 2018.

International Symposium on Audit Research, June 2017.

Chinese University of Hong Kong, March 2017.

Vanderbilt University, February 2017.

Tulane University, February 2017.

University of Connecticut, January 2017.

Texas A&M University, January 2017.

Arizona State University, January 2017.

#### Conference Panels and Discussions

"Research Insights from Academic Fellowships at the FASB, PCAOB, and SEC." 2019 AAA Annual Meeting.

"The effect of growth on financial reporting and audit quality: economic shocks to banks." 2019 AAA Auditing Section Midyear Meeting.

### **Conferences Attended**

International Symposium on Audit Research, 2024 AAA Audit Midyear Meeting, 2024 PCAOB Conference on Auditing and Capital Markets, 2023 Boston, MA New Orleans, LA Washington, DC

International Symposium on Audit Research, 2023 Sydney, Australia AAA Audit Midyear Meeting, 2023 Austin, TX PCAOB/TAR Conference on Auditing and Capital Markets, 2022 Virtual Contemporary Accounting Research Conference, 2022 Virtual International Symposium on Audit Research, 2022 Virtual PCAOB/TAR Conference on Auditing and Capital Markets, 2021 Virtual PCAOB/TAR Conference on Auditing and Capital Markets, 2020 Virtual PCAOB/TAR Conference on Auditing and Capital Markets, 2019 Washington, DC AAA Annual Meeting, 2019 San Francisco, CA International Symposium on Audit Research, 2019 Boston, MA AAA Auditing Midyear Meeting, 2019 Nashville, TN PCAOB/JAR Conference on Auditing and Capital Markets, 2018 Washington, DC AAA Auditing Section Midyear Meeting, 2018 Portland, OR Contemporary Accounting Research Conference, 2017 Quebec City, Canada UBC / Oregon / Washington Conference, 2017 Portland, OR Bolzano-Padova Accounting Summer Camp, 2017 Bolzano, Italy International Symposium on Audit Research, 2017 Sydney, Australia AAA Auditing Section Midyear Meeting, 2017 Orlando, FL UF International Conference on Assurance and Governance, 2017 Gainesville, FL Florida Accounting Symposium, 2016 Tallahassee, FL AAA Annual Meeting, 2016 New York, NY AAA FARS Midyear Meeting, 2016 Newport Beach, CA AAA Auditing Midvear Meeting, 2016 Scottsdale, AZ International Symposium on Audit Research, 2015 Boston, MA AAA FARS Midyear Meeting (Doctoral Consortium), 2014 Houston, TX Florida Accounting Symposium, 2014 Miami, FL

## **Academic Service**

Editorial Board – The Accounting Review, 2020 – present

AAA International Accounting Section Research Committee, 2023 – present

Ad-hoc reviewer – The Accounting Review, Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, Journal of Accounting Literature, International Journal of Auditing, AAA Annual Meeting, AAA Auditing Section Midyear Meeting

PhD Program Committee, 2018 – present

Comprehensive Exam Committee, 2020 – present

Tenure Track Faculty Recruiting Committee, 2019 – 2020

Accounting Workshop Co-Coordinator, spring 2019 – 2022

Undergraduate Scholarship Committee, 2022 – present