

CURRICULUM VITAE

January 2022

W. Robert Knechel
Frederick E. Fisher Eminent Scholar in Accounting
Director, Center for International Accounting and Auditing Center (IAAC)
Fisher School of Accounting
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Teaching Interests

Auditing, Risk Management and Financial Accounting

Research Interests

Issues related to assurance, control, performance measurement, and auditing.

Education

Ph.D. (1981): University of North Carolina at Chapel Hill.
Dissertation: *Development of Models of the Error Generation Process in Accounting Systems.*

B.S. in Accounting (1977): University of Delaware

Academic and Professional Experience

University of Florida (Fall 1981 to present)
Distinguished Professor (Fall 2021 to present)
Frederick E. Fisher Eminent Scholar in Accounting (2011-present)
University of Florida Foundation Research Professor (2015-2018, 2020-2023)
Ernst & Young Professor of Accounting (1993-2011)
Director, International Accounting and Auditing Center (2007—present)

University of Auckland, Research Professor of Accounting and Auditing (1998 to present)
University of New South Wales, Research Professor of Auditing (2019 to present)

KU Leuven, Research Professor in Auditing (2014 to 2019);
Visiting Professor (2019 to present)

Member, Standing Advisory Group, Public Company Accounting Oversight Board (PCAOB), 2017 to 2019.
Member, Board of Directors, The Foundation for Audit Research (The Netherlands), 2015 to present
Maastricht University, Visiting Research Professor in Auditing (2002 to 2007); Professor in Auditing (2008 to 2014)
University of Amsterdam, Visiting Research Professor in Auditing (1999 to 2002)
KPMG Peat Marwick, 1992 to 2000, Consultant for development of BMP audit methodology. Research and case development related to assurance services.
KPMG Peat Marwick, July 1991 to July 1992, Audit Research Fellow in Residence
University of North Carolina at Chapel Hill, 1978 to 1981, Teaching and Research Assistant
Arthur Andersen & Co., Summer 1977 to Fall 1978, Staff Auditor

Research Journal
Publications

“Do audit teams affect audit production and quality? Evidence from audit teams’ industry knowledge” (with S. Cahan, L. Chi, and T. Svanstrom), Contemporary Accounting Research (forthcoming 2022).

“The Impact of Partners' Economic Incentives on Audit Quality in Big 4 Partnerships" (with S. DeKeyser, A. Gaeremynck and M. Willekens), The Accounting Review (forthcoming 2022).

“What Does an Audit Really Cost? Auditor Pricing of Initial Engagements in a Fixed Cost Model” (with C. Novak). International Journal of Auditing (forthcoming 2022).

“Practitioner Summary: Understanding financial auditing from a service perspective” (with M. Driskill and E. Thomas). Current Issues in Auditing (forthcoming 2022).

“Audit Firm Political Connections and PCAOB Inspection Reports” (with H. Park), Accounting, Organizations and Society (forthcoming 2022).

“Who Stands for Audit?”, International Journal of Auditing (January 2022): 27-31.

“Investments in Auditor-provided Non-audit Services and Future Operating Performance” (with W. Cicone and M. Mayberry), Auditing: A Journal of Practice & Theory (forthcoming 2022).

“Is There a Brain Drain in Auditing? The Determinants and Consequences of Auditors' Leaving Public Accounting” (with J. Mao, B. Qi and Z. Zhang), Contemporary Accounting Research (forthcoming 2021).

“The Role of Assurance in Equity Crowdfunding” (with E. Bogdani and M. Causholli), The Accounting Review (forthcoming March 2022).

"Multimarket Contact and Mutual Forbearance in Audit Markets" (with S. DeKeyser, A. Gaeremynck and M. Willekens), Journal of Accounting Research (forthcoming 2021).

“Do Personal Beliefs and Values Affect an Individual’s ‘Fraud Tolerance?’” (with N. Mintchik), Journal of Business Ethics (May 2021).

“How Do Audit Team Industry and Client-Specific Experience Impact Audit Effort, and Audit Fees?” (with C. Contessotto and R. Moroney), International Journal of Auditing (March 2021): 249-268.

“A Multi-method Analysis of the PCAOB's Relationship with the Audit Profession” (with M. Ege, P. Lamoreaux and E. Maksymov), Accounting, Organizations and Society (July 2020): 1-20.

“The Future of Assurance in Capital Markets: Reclaiming the Economic Imperative of the Auditing Profession”, Accounting Horizons (March 2021): 133-151.

“The Effects of Audit Firms' Knowledge Sharing on Audit Quality and Efficiency” (with R.-R. Duh and C.-C. Lin), Auditing: A Journal of Practice & Theory (May 2020): 51-80.

“Understanding Financial Auditing from a Service Perspective” (with E. Thomas and M. Driskill), Accounting, Organizations and Society (November 2019).

“The Effects of Generalized Trust and Civic Cooperation on the Big N Presence and Audit Fees Across the Globe” (with N, Mintchik, M. Pevzner and U. Velury), Auditing: A Journal of Practice & Theory (February 2019): 193-219.

“The Association between Audit Manager and Auditor-In-Charge Experience, Effort and Risk Responsiveness” (with C. Contessotto

and R. Moroney). Auditing: A Journal of Practice & Theory (August 2019): 121-148.

“Responsiveness of Auditors to the Audit Risk Standards: Unique Evidence from Big 4 Audit Firms” (with L. Niemi, H. Ojala and J. Collis). Accounting in Europe (15:1 2018): 33-54.

“Public Oversight of Audit Firms: The Slippery-Slope of Enforcing Regulation” (with R. Moroney and C. Dowling). Abacus (September 2018): 353-380.

“The Effect of Inspections, Rotations and Client Preferences on Staffing Decisions” (with R. Moroney and C. Dowling). Accounting and Finance (November 2017).

“Meta-regression in auditing research: Evaluating the evidence on the Big N audit firm premium” (with D. Hay). Auditing: A Journal of Practice & Theory (May 2017): 133-159.

“Board Independence and Internal Control Weakness: Evidence from SOX 404 Disclosures” (with Y. Chen, V. Marisetty, C. Troung and M. Veeraraghavan). Auditing: A Journal of Practice & Theory (May 2017): 45-62.

“If You Want My Advice: Status Motives and Audit Consultations about Accounting Estimates” (with J. Leiby). Journal of Accounting Research (December 2016): 1331-1364.

“Audit Quality and Regulation”. International Journal of Auditing (November 2016): 215-233.

“Auditor Client Compatibility and Audit Firm Selection” (with S. Brown). Journal of Accounting Research (June 2016): 725-775.

“Audit Firm Tenure, Non-audit Services, and Internal Assessments of Audit Quality” (with T. Bell and M. Causholli). Journal of Accounting Research (June 2015): 461-631. [This paper was reprinted in the Journal of Accounting Research Special Issue on Auditing Research.]

“Audit Research in the Wake of SOX”. Managerial Auditing Journal (Vol 30, 2015): 706-726.

“Does the Identity of Engagement Partners Matter? An Analysis of

Audit Partner Reporting Decisions” (with A. Vanstraelen and M. Zerni). Contemporary Accounting Research (Winter 2015): 1443-1478.

“An Examination of the Relation Between Market Structure and the Profitability of Audit Engagements” (with W. Ciconte and C. Schelleman). Accounting and Finance (September 2015): 749-781.

“Does corporate tax aggressiveness influence audit pricing?” (with M. Donohoe). Contemporary Accounting Research (Spring 2014): 284-308.

“Empirical Evidence on the Implicit Determinants of Compensation in Big four Audit Partnerships” (with L. Niemi and M. Zerni). Journal of Accounting Research (May 2013): 349-388. [This paper was reprinted in the Journal of Accounting Research Special Issue on International Accounting Research; This paper was also reprinted in the Journal of Accounting Research Special Issue on Auditing Research.]

“Turnaround Initiatives and Auditors’ Going-Concern Judgment: Memory for Audit Evidence” (with L. Bruynseels and M. Willekens). Auditing: A Journal of Practice & Theory (August 2013): 105-121.

“Why Auditing Standards Matter”. Current Issues in Auditing (2013).

“Competitive Procurement of Auditing Services with Limited Information” (with M. Causholli, H. Lin and D. Sappington). European Accounting Review (September 2013): 573-605.

“Audit Quality: Insights from the Academic Literature” (with G. Krishnan, M. Pevzner, L. Shefchik and U. Velury). Auditing: A Journal of Practice & Theory (Supplement 2013): 385-421. [Note: This manuscript received the 2016 Best Paper Award for papers published in Auditing: A Journal of Practice and Theory.]

“Costs and Benefits of Mandatory Auditing of For-Profit Private and Not-for-Profit Entities in Australia” (with P. Carey and G. Tanewski). Australian Accounting Review (2013).

“The Effect of the Strictness of Consultation Requirements on Fraud Consultation” (with A. Gold and P. Wallage). The Accounting Review (May 2012): 925-950.

“Auditor-Provided Non-Audit Services and Audit Effectiveness and Efficiency: Evidence from pre- and post-SOX Audit Report Lags” (with D. Sharma). Auditing: A Journal of Practice & Theory (November 2012): 85-114.

“Lending Relationships, Auditor Quality and Debt Costs” (with M. Causholli). Managerial Auditing Journal (Volume 27, Number 6, 2012): 550-572.

"Non-Audit Services and Knowledge Spillovers: Evidence from New Zealand" (with D. Sharma and V. Sharma). Journal of Business Finance and Accounting (January/February 2012): 60-81

“An Examination of the Credence Attributes of an Audit” (with M. Causholli). Accounting Horizons (December 2012): 631-655.

“Auditor Differentiation, Mitigating Management Actions and Audit Reporting Accuracy for Distressed firms” (with L. Bruynseels and M. Willekens). Auditing: A Journal of Practice & Theory (February 2011).

“Audit Markets, Fees and Production: Towards an Integrated View of Empirical Audit Research” (with M. Causholli, D. Hay and M. DeMartinis). Journal of Accounting Literature (2010): 167-215.

“Litigation Risk and Audit Firm Characteristics” (with J. Casterella and K. Jensen). Auditing: A Journal of Practice & Theory (November 2010): 71-82.

“Short-Term Accruals and the Pricing and Production of Audit Services” (with C. Schelleman). Auditing: A Journal of Practice & Theory (May 2010): 221-250.

“The Effect of Benchmarked Performance Measures and Strategic Analysis on Auditors’ Risk Assessments and Mental Models” (with S. Salterio and N. Kotchetova). Accounting Organizations & Society (April 2010): 316-333.

“The Effects of Advertising and Solicitation on Audit Fees.” (with D. Hay). Journal of Accounting and Public Policy (2010): 60-81.

“A Modified Audit Production Framework: Evaluating the Relative Efficiency of Audit Engagements” (with P. Rouse and C. Schelleman). The Accounting Review (September 2009): 1607-1638.

“Is Self-Regulated Peer Review Effective at Signaling Audit Quality?” (with J. Casterella and K. Jensen). The Accounting Review (May 2009): 713-735.

“Economic Incentives for Voluntary Reporting on Internal Risk Management and Control Systems” (with R. Deumes). Auditing: A Journal of Practice & Theory (May 2008): 35-66.

“Determinants of Auditor Choice: Evidence from a Small Client Market” (with L. Niemi and S. Sundgren). International Journal of Auditing (March 2008): 65-88.

“Evidence on the Impact of Internal Control and Corporate Governance on Audit Fees” (with D. Hay and H. Ling). International Journal of Auditing (March 2008): 9-24.

“Does Auditor Industry Specialization Matter? Evidence from Market Reaction to Auditor Switches” (with V. Naiker and G. Pacheco). Auditing: A Journal of Practice & Theory (May 2007): 19-45.

“The Relationship between Auditor Tenure and Audit Quality Implied by Going Concern Opinions” (with A. Vanstraelen). Auditing: A Journal of Practice & Theory (May 2007): 113-131.

“The Business Risk Audit: Origins, Obstacles (and Opportunities)”. Accounting Organizations & Society (May/July 2007): 383-408.

“Non-Audit Services and Auditor Independence: Evidence from New Zealand” (with D. Hay and V. Li). Journal of Business, Finance and Accounting (June/July 2006): 715-734.

"The Demand Attributes of Assurance Services and the Role of Independent Accountants" (with A. Eilifsen and P. Wallage). International Journal of Auditing (July 2006): 143-162

“The Role of Risk Management and Governance in Determining Audit Demand” (with M. Willekens). Journal of Business, Finance and Accounting (2006) (November/December 2006): 1344-1367.

“Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes” (with D. Hay and N. Wong). Contemporary Accounting Research (Spring 2006): 141-192. [This paper won

the *Notable Contribution to the Auditing Literature for 2017* awarded by the Auditing Section of the AAA.)]

“The Role of the Independent Accountant in Effective Risk Management”. Journal of Economics and Management (February 2002).

"Use of Strategic Risk Analysis in Audit Planning: A Field Study" (with A. Eilifsen and P. Wallage). Accounting Horizons (September 2001). [Reprinted in Norwegian in Revisjon og Regnskap (Auditing and Accounting, July 2002).]

"Additional Evidence on Audit Report Lags" (with J. Payne). Auditing: A Journal of Practice & Theory (March 2001): 137-146.

“Behavioral Research in Auditing and Its Impact on Audit Education”. Issues in Accounting Education (November 2000): 695-712.

"Attributes of Computerized Accounting Errors" (with T. Bell and J. Payne). The Review of Accounting Information Systems (Spring 1999).

"An Empirical Investigation of the Relationships Between the Computerization of Accounting Systems and the Incidence and Size of Audit Differences" (with T. Bell, J. Payne and J. Willingham). Auditing: A Journal of Practice & Theory (Spring 1998).

"An Empirical Examination of Time Usage in the Audit Process." (with K. Hackenbrack). Contemporary Accounting Research (Fall 1997).

"Termination of Information Evaluation in Auditing" (with S. Asare). Journal of Behavioral Decision Making (March 1995): 21-32.

"An Empirical Analysis of the Audit Differences Occurring in Audits of Property and Casualty Insurance Companies" (with T. Bell). Auditing: A Journal of Practice & Theory (Spring, 1994): 84-101.

"An Optimization Approach for Scheduling Internal Audits of Auditable Divisions" (with H. Benson). Decision Sciences (Spring 1991): 391-405.

"Sequential Auditor Judgments: The Effect of Source Reliability and Quality of Evidence" (with W. Messier). Contemporary Accounting Research (Spring 1990): 486-506.

"A Test of the Contrast/Surprise Model in an Audit Setting" (with W. Messier and R. Tubbs). The Accounting Review (April 1990): 452-460.

"Accounting for Income Taxes Related to Assets Acquired in a Purchase Business Combination" (with C. McDonald). Accounting Horizons (September 1989): 44-52.

"The Effectiveness of Nonstatistical Analytical Review Procedures Used as Substantive Audit Tests". Auditing: A Journal of Practice & Theory (Fall 1988): 87-107.

"The Effect of Statistical Analytical Review on Overall Audit Effectiveness: A Simulation Analysis". The Accounting Review (January 1988): 74-95.

"The Effect of Internship Programs on Subsequent Student and Professional Performance" (with D. Snowball). The Accounting Review (October 1987): 799-807.

"A Simulation Model of the Relative Effectiveness of Alternative Analytical Review Strategies". Decision Sciences (Summer 1986): 376-394.

"A Stochastic Model of the Error Generation Process in Accounting Systems". Accounting and Business Research (Summer 1985): 211-222.

"An Analysis of Alternative Error Assumptions in Modeling the Reliability of Accounting Systems". Journal of Accounting Research (Spring 1985): 194-212.

"A Simulation Model for the Evaluation of Accounting System Reliability". Auditing: A Journal of Practice & Theory (Spring 1985): 38-62.

"The Use of Quantitative Models in the Review and Evaluation of Internal Control: A Survey and Review". Journal of Accounting Literature (Spring 1983): 205-219.

Other Research
Publications and Speeches

“Who Do You Trust? Auditing and the (Political) Economy”. Speech given on receipt of an Honorary Doctorate, BI Norwegian Business School, May 2018.

“The Value of Public Audit” (with D. Hay, K. Simpkins, C. Cordery, D. Emanuel and T. van Zijl). Monograph, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington (2016).

“Introduction: *Journal of Accounting Research* Special Issue” (with M. Willenborg). *Journal of Accounting Research* (2015): [http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1475-679X/homepage/virtual_issue_on_economics-based_auditing_research_published_in_jar.htm](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1475-679X/homepage/virtual_issue_on_economics-based_auditing_research_published_in_jar.htm)

“A Call for Academic Inquiry: Challenges and Opportunities from the PCAOB Synthesis Projects” (with J. Cohen). *Auditing: A Journal of Practice & Theory* (2013)

“Audit Quality and Regulation”. *Insights: University of Melbourne Business School* (2014).

“Why Standards Matter”. Published in *Zicht op Schilder: Ethiek, controle en toezicht (Libor amicorum voor prof. dr. Arnold Schilder)*. University of Amsterdam Business School, 2010.

“The Importance of Auditor Judgment in Improving Audit Quality” Plenary Session, *University of Kansas Auditing Symposium* (May 2010).

“Audit Lessons from the Economic Crisis: Rethinking Audit Quality”. Inaugural lecture. Maastricht University (September 2009).

“Evaluation of the Differences between International Standards of Auditing (ISA) and the Standards of the US Public Company Accounting Oversight Board (PCAOB)” (with A. Vanstraelen and R. Meuwissen). *Internal Market and Services Directorate of the European Commission* (July 2009).

“The Role of Consultation in Auditor Judgments about Fraud” (with A. Noteberg and P. Wallage). *Proceedings, University of Kansas Auditing Symposium* (May 2008).

“The Relationship of Audit Failures and Auditor Tenure” (with J. Casterella and P. Walker). Proceedings, University of Kansas Auditing Symposium (May 2004).

"Analytical Procedures" in *Auditing Practice, Research, and Education: A Productive Collaboration.*, T. Bell and A. Wright, editors. American Institute of Certified Public Accountants (1995). [Note: This monograph was awarded the 1998 AICPA/AAA Award for Academic and Professional Collaboration]

"Client Acceptance and Continuation Decisions: Auditors' Perceptions of Business Risk" (with S. Asare and K. Hackenbrack). Proceedings, University of Kansas Auditing Symposium (May 1994).

"An Exploratory Analysis of the Determinants of Audit Engagement Resource Allocations" (with T. Bell/J. Willingham). Proceedings, University of Kansas Auditing Symposium (May 1994).

"An Event-Scheduling Simulation Model of the Generation and Correction of Accounting Errors". Invited Paper, Proceedings of the Western AIDS (March 1983).

Professional and Educational Publications

“Do Audit Inspections Improve Audit Quality” (with A. Ghandar). Knowledge Gateway: International Federation of Accountants (October 1, 2021). <https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/do-audit-inspections-improve-audit-quality>

“Thoughts on Audit Education”. British Auditing Special Interest Group Newsletter (March 2012): 28-29.

“Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Rulemaking Docket Matter No. 37: PCAOB Release No. 2011-006, Concept Release on Auditor Independence and Audit Firm Rotation” (with K. Jones, J. Aier, D. Brandon, T. Carpenter, L. Gaynor, M. Pevzner, B. Reed and P. Walker). Current Issues in Auditing (2012). p. 15-27.

“The Market for External Audit Services” in *Effective Audits for Corporates* (2012). Bloomsbury Publishing, London: 256 pp.

“Response to consultation on EC Green Paper: ‘Audit Policy: Lessons from the crisis’” (with A. Vanstraelen). European Union Website (November 2010).

“Life with New SOX”. Auckland Business Review (Spring 2006).

“The Value of Auditors in Reducing Risk” (with D. Hay), The Director (2004).

“The Traditional and Contemporary Role of the Financial Auditor”. Infocus, (August 2003).

“Assessing the Risk of Malpractice Claims Against Audit Firms”. Of Mutual Interest (Fall 2003).

“Československá Obchodní Banka: Applying Business Risk Audit Techniques in an Emerging Market Economy” (with B. Ballou). Issues in Accounting Education (August 2002).

“Enron and the Implications for Governance and Auditing”. De Accountant (October 2002, Royal NIVRA, The Netherlands).

“Research Report #17: Summary of ‘Additional Evidence on Audit Report Lags’” (with J. Payne). Journal of Accountancy (August 2001).

"An Alternative Approach to the Traditional Accounting Practice Set" (with R. Rand). Journal of Accounting Education (1994).

"Further Comments on Using the Case Method in Accounting Instruction". Proceedings, Conference on Auditing Education, Lehigh University (1993).

"Research Cooperation Between Academics and Practitioners: The Problem of Behavioral Experiments and the Use of Professional Subjects". Proceedings, AAA Southeast Meetings 1993.

"Using the Case Method in Accounting Instruction." Issues in Accounting Education (Fall 1992): 205-217.

Book Review, “‘Research Monograph: Analytical Review Procedures and Processes in Auditing’ by Biggs, Mock and Watkins published by the Canadian Accounting Research Foundation”. The Accounting Review (April 1990): 490-491.

"Using a Business Simulation Game as a Substitute for a

Practice Set in Financial Accounting". Issues in Accounting Education (Fall 1989): 411-424.

"A Framework for an Auditing Specialization in a Five-Year Accounting Program". Proceedings of the 1988 Annual Meeting of the Federated Schools of Accountancy.

Research Grants Awarded

Global Public Policy Committee (GPPC). 2018-2019. "The Future Value of Assurance in Capital Markets".

Flemish Foundation for Research, 2017-2021. "The Effect of Bundling Audit and Non-audit Services on Audit Market Competition and Audit Quality" (with A. Gaeremynck and M. Willekens).

Office of the Auditor General of New Zealand, 2015-2016. "The Value of the Public Audit" (with D. Hay, C. Cordery and T. van Zijl).

Australian Research Council, 2011-2014. "Ensuring audit quality through regulation: modeling how regulation can change audit partner behavior" (with C. Dowling and R. Moroney).

Deloitte (Belgium) and Catholic University of Leuven, 2009-2011. "An Analysis of the Efficiency of Audits in Belgium" (with A. Gaeremynck and M. Willekens).

European Commission Directorate for Internal Market and Services, 2008-2009. "Evaluation of Differences between International and US Standards of Auditing: Implications for the Revised 8th Directive on Statutory Audit" (with a research team from the Maastricht Accounting Research Center).

KPMG/UIUC Business Measurement Case Development and Research Program, Summer 2003. "The Use of Performance Measures in a Strategic Systems Audit: Evidence Reliability and Relevance Judgments and Risk Assessment Effects" (with S. Salterio and N. Kotchetova).

Fulbright Fellowship, Fall 1997 (Grant to teach and research in the Slovak Republic for five months at the University of Economics, Bratislava).

KPMG Peat Marwick, *Case Studies in the Use of Business Measurement Processes*, 1997 (Grant to perform a field study of

the KPMG audit process as applied in the Czech and Slovak Republics).

Coopers & Lybrand, *Excellence in Audit Education*, Spring 1997 (Grant to revise and update the material and videos for the CableCo and Dermaceutics cases).

Deloitte & Touche, *Partners in Research Program*, 1993 (Grant to establish on-going research program to be administered through the Center for Accounting Research and Professional Education at the University of Florida).

KPMG Peat Marwick, *Research Opportunities in Auditing*, 1991 (Grant to study client acceptance decisions).

Coopers & Lybrand, *Using Microcomputers in the Accounting Curriculum*, 1985

Honors and Recognitions

Honorary Doctorate, Nyenrode University, 2021

Doctoral Mentoring Award, University of Florida, 2019.

Doctor Honoris Causa, 2018, BI Norwegian Business School.

Outstanding Dissertation in Auditing Supervisor, 2018. Awarded for Devin Williams thesis completed at the University of Florida.

Best Auditing Manuscript Award, Annual Meeting of the Accounting and Finance Association of Australia and New Zealand, Adelaide, Australia (July 2017) for “Competitive Rivalry in Audit Markets” (with S. DeKeyser, A. Gaeremynck and M. Willekens).

Notable Contribution to the Auditing Literature for 2017, awarded to “Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes” (with D. Hay and N. Wong). Contemporary Accounting Research (Spring 2006): 141-192.

Best Paper Published in Auditing: A Journal of Practice & Theory, 2016, for “Audit Quality: Insights from the Academic Literature” (with G. Krishnan, M. Pevzner, L. Shefchik and U. Velury). Auditing: A Journal of Practice & Theory (Supplement 2013).

University of Florida Research Foundation Professor, 2015-2018, 2019-2022.

Best Auditing Manuscript Award, Annual Meeting of the Accounting and Finance Association of Australia and New Zealand, Tasmania, Australia (July 2015) for “The Effect of Audit Regulation on Staffing Decisions” (with C. Dowling and R. Moroney).

Outstanding Educator in Auditing Award, Auditing Section, American Accounting Association, 2015.

Wall Street Journal, Research profiled in article about audit quality, October 2013.

The Vernon Zimmerman Best Paper Award, Asia-Pacific Conference on International Accounting Issues, Hawaii (2012) for “Audit Firm Tenure, Non-audit Services and Internal Assessments of Audit Quality” (with T. Bell and M. Causholli).

International Scholar of the Year, Warrington College of Business Administration, University of Florida, 2007, 2008, 2010

Best Auditing Manuscript Award, Annual Meeting of the Accounting and Finance Association of Australia and New Zealand, Christchurch, NZ (July 2010) for “Muddying the Water: The Impact of Corporate Tax Avoidance on Auditor Remuneration” (with M. Donohoe).

Best Manuscript Award, European Audit Research Network Bi-Annual Conference, Denmark (October 2007) for “Strategic Performance and Auditors’ Going-Concern Judgment: Memory for Audit Evidence” (with L. Bruynseels and M. Willekens).

Outstanding Auditing Dissertation Award for Dissertation Chairman, Auditing Section, American Accounting Association, August 2000 (Student: Kevan Jensen).

Michael J. Cook Award for Excellence in Teaching, Fisher School of Accounting, University of Florida, 1999

Joint AICPA/AAA Collaboration Award, American Institute of CPAs and American Accounting Association, November 1998

Alumni Award of Excellence, University of Delaware, College of Business, October 1994.

Textbooks Published

The Routledge Companion to Auditing. Routledge Press, 2014
(Editors: D. Hay, W.R. Knechel, and M. Willekens).

Auditing: Risk and Assurance, Fourth Edition. Routledge Press,
2016 (with S. Salterio)

Excellence in Auditing Education: Dermaceutics. Coopers &
Lybrand, 1997.

*The MONOPOLY Practice Set: Accounting For MONOPOLY
Transactions*. The Dryden Press, 1992.

Financial Accounting with Lotus 1-2-3 (with Eugene F. Brigham).
Harcourt Brace Jovanovich, 1990.

Other University Teaching

Monash University (Australia), Summer 2010-2012, Visiting
Professor

University of Ulm (Germany), Summer 2008.
Visiting Professor,

Limperg Institute, Nyenrode University/Tilburg University,
Doctoral Consortium Coordinator 2002-present.

Aarhus School of Business (Denmark), 2002.
Visiting Lecturer

Norwegian School of Economics and Business Administration,
Summer 1998-2001. Visiting Lecturer, honors module in auditing.

University of Economics, Faculty of Economic Informatics,
Bratislava, Slovakia, Fall 1997
Visiting Professor

Vlerick School of Management, University of Ghent, Belgium,
Spring 1999,
Executive MBA module in Strategic Systems Risk Management
(same course offered at University of Auckland in Summer 1999).

University of Melbourne, Summer 1995,
Visiting Lecturer, Graduate seminar in auditing.

Professional Training

NIVRA (Dutch Institute of Registered Accountants), April 2008.

Institute of Chartered Accountants of New Zealand. May 2001, August 2002. Program on assessment and management of business risk.

BDO Spicers (New Zealand). June, November 2001. Internal training program on business risk audit methods.

KPMG Peat Marwick. Summer 1994. Training program to introduce firm business risk audit methodology in pilot test.

AT&T Executive MBA Program, Spring 1994: 10 week course in Principles of Accounting.

AHI Associates, 1990 to 1992: Continuing Professional Education courses in auditing.

Auditor General's Office, State of Florida, 1988: Continuing Professional Education Courses in financial accounting.

Conferences Chaired

Conference on Auditing and Capital Markets, PCAOB, October 2019.

International Conference on Corporate Governance and Assurance, University of Florida, January 2017.

International Conference on Corporate Governance and Assurance, University of Florida, January 2008.

International Conference on Corporate Governance and Assurance, University of Florida, January 2004.

International Conference on Corporate Governance and Assurance, University of Florida, January 2002.

Annual Auditing Section Mid-Year Meeting, Las Vegas, January 1996.

Bi-Annual Auditing Section Education Conference, Newport Beach, February 1994.

Bi-Annual Auditing Section Education Conference, Newport Beach, February 1992.

Decision Sciences Conference, Accounting Track, Miami , November 1990.

Conference Presentations

EIASM Conference on Audit Quality, Plenary Speaker, Bellagio Italy, 2010

AFAANZ Annual Conference, Plenary Speaker, Adelaide Australia, 2009

European Accounting Association Annual Conference, Ljubljana Slovenia, 2012

European Accounting Association Annual Conference, Istanbul, 2010

European Accounting Association Annual Conference, Rotterdam, 2008

European Accounting Association Annual Conference, Lisbon, 2007

European Accounting Association Annual Conference, Dublin, 2006

European Accounting Association Annual Conference, Prague, 2005

European Accounting Association Annual Meeting, Seville, Spain, 2003

European Accounting Association Annual Meeting, Copenhagen, 2002

European Accounting Association Annual Meeting, Athens, 2001

Auditing Section Mid-Year Meeting, 1998, 2001, 2002, 2004, 2005, 2006, 2007, 2008

European Audit Research Network (EARNet), Parma Italy, 2019.

European Audit Research Network (EARNet), Leuven Belgium, 2017.

European Audit Research Network (EARNet), Lausanne Switzerland, 2013.

European Audit Research Network (EARNet), Trier Germany, 2013.

European Audit Research Network (EARNet), Bergen Norway, 2011.

European Audit Research Network (EARNet), Valencia Spain, 2009.

European Audit Research Network (EARNet), Aarhus, Denmark, 2007. Recipient of Best Manuscript award.

European Audit Research Network (EARNet), Amsterdam, 2005.

European Audit Research Network (EARNet), Manchester, UK, 2003

European Auditing Research Network (EARNet), Wuppertal Germany, 2001

European Audit Research Network (EARNet) Doctoral Consortium, Resident faculty, 2005, 2007

University of Kansas Auditing Symposium, 1994, 1996, 2004, 2008.

ISAR Auditing Symposium, Maastricht, Netherlands, 1996, 2000, 2004

ISAR Auditing Symposium, Sydney Australia, 2002

ISAR Auditing Symposium, Pasadena California, 2008

Shanghai National Accounting Institute, Conference on Business Risk Auditing, 2005

Auckland Region Accounting Research Conference, 2003, 2002

UCF Accounting Conference 1994, 1995, 1999, 2001, 2004
Canadian Accounting Conference (CAR) 1994
USC Audit Judgment Conference 1994
Lehigh Conference on Audit Education 1993
AAA National Meeting, 1989, 1990, 1992, 2004
University of Illinois Audit Symposium 1992, 1994

Other International Visits

Australia

Monash University
Australian National University
University of Melbourne
University of New South Wales
University of Adelaide

Canada

McGill University
University of Laval
University of Toronto
HEC Montreal

Denmark

Aarhus Business School

Finland

Helsinki School of Economics (Aalto University)
Swedish School of Economics (Vaasa)

France

ESSEC Paris
INSEAD Paris

Germany

University of Ulm
Mannheim University

The Netherlands

University of Amsterdam
Tilburg University
Nyenrode University
Free University of Amsterdam
Maastricht University

New Zealand

University of Otago
Waikato University

Massey University

Norway

Norwegian School of Economics and Business Administration
Oslo Business School

United Kingdom

London School of Economics
University of Manchester

Professional Affiliations

American Accounting Association (AAA: Auditing, Behavioral and International Sections)
European Auditing Research Network (EARNet)
European Accounting Association (EAA)
Accounting and Finance Association of Australia and New Zealand (AFAANZ)
Canadian Accounting Association

Professional Service

Senior Editor, The Accounting Review (2020-2023)
Editor, The Accounting Review (2017-2020)
Consulting Editor, Auditing: A Journal of Practice & Theory (2020-2023)
Member, Standing Advisory Group (SAG) of the Public Company Accounting Oversight Board (PCAOB) (2017-2020)
Guest Editor, Journal of Accounting Research Special Issue on Audit Research.
Senior Editor, Auditing: A Journal of Practice & Theory (2011-2014)
Associate Editor: Auditing: A Journal of Practice & Theory (2008-2011)
Ad Hoc Associate Editor: Auditing: A Journal of Practice & Theory (2005).
Notable Contributions in Auditing Award, Chairman, 2001—2002.
Wildman Award Committee (AAA), Chairman, 1999-2000
Historian, Auditing Section, 1995—1997
Chairman, Auditing Section, 1993—1994
Committee Chairman, Mid-year Planning Committee, Auditing Section, AAA 1993—1995.
Ernst & Young Professor's Conference Planning Committee, 1994
Student Lyceum Planning Committee, AAA, 1993—94.
Academic Vice-Chairman, Auditing Section, AAA 1992—1993
Director of Education and Chairman of the Education Committee, Auditing Section, AAA, 1989—1992.

Program Chairman, Conference on Audit Education, San Diego, 1992.

Doctoral Programs Committee, AAA, 1989—1991.

Program Chairman for the Accounting Track, Annual meetings of the Institute of Decision Sciences, Miami, 1991.

Editorial Board: The Accounting Review (1989 to 1993, 2009-2011), Auditing: A Journal of Theory & Practice (1988 to present). International Journal of Auditing (2004).

Reviewer: Contemporary Accounting Research (1993 to present), Auditing: A Journal of Theory & Practice (1986 to present), The Accounting Review (1986-1988, 1994-1996, 2000-2002), Decision Sciences (1989-present), Behavioral Research in Accounting (1991), Issues in Accounting Education (1987-present), Accounting Horizons (1989).

Addendum: Work-in-Process

“The Effect of Oversight Quality Inspections on Audit Quality and Partner Compensation” with Jukka Karjalainen (deceased), Antti Fredriksson, David Hay, Lasse Niemi and Mikko Zerni (deceased) (draft, not under submission) (Finland/NZ)

"The Effect of Professional Skepticism on Auditor Compensation and Auditor Opinions" with S. Amin and T. Svanstron (first round, *Journal of Accounting and Economics*) (Norway)

“The Effect of Client Industry Agglomerations on Auditor Industry Specialization” with D. Williams (in revision for the *Journal of Accounting Research*) (US)

“Is There a Brain Drain in Auditing? The Determinants and Consequences of Auditors' Leaving Public Accounting” with Juan Mao, Baolei Qi, and Zili Zhuang (second round at *Contemporary Accounting Research*) (China)

“A New Measure for Individual Auditor Expertise” with Stephen V. Brown, Jukka Karjalainen (deceased), Emma-Riikka Myllymäki, and Mikko Zerni (deceased) (draft, not under submission) (Finland)

“Employee Training and a Test of Theory on Co-Production in Corporate Audits” with Christian Friedrich, Amin Sofia, and Victor Zuiddam (first round submission, *Management Science*) (Belgium)

“Getting from Skeptical Judgment to Skeptical Action: A Field Study of Auditor Behavior” with Brian Hasson (in revision for *Contemporary Accounting Research*) (US)

“Performance Management and Compensation for Audit Partners: How Audit Firm Policies Evolved” with Olof Bik, Jan Bouwens, and Yuxia Zou (draft, not under submission) (Netherlands)

“Investments in Auditor-provided Non-audit Services and Future Operating Performance” with Will Cicone and Mike Mayberry (second round at *Auditing: A Journal of Practice & Theory*) (US)

“Audit Firms' Political Connections and PCAOB Inspection Reports” with Hyun Park (second round at *Review of Accounting Studies*) (US)

“The Relation between Interim Restatements and Post-Audit Restatements” with Nick Cicone and Hyun Park (under submission at *Auditing: A Journal of Practice & Theory*) (US)

“What Does an Audit Really Cost? Evidence from a Fixed Cost Model and Auditor Pricing of Initial Engagements” with Cristi Novak (under submission *Accounting Horizons*) (US)

“Industry Specialist Audit Teams and Audit Production/Quality” with Steven Cahan and Tobias Svanstrom (in revision for *Contemporary Accounting Research*) (NZ/Norway)

"Auditor-Client Co-Production of the Audit and the Effect on Production Efficiency" with A. Gaeremynck and M. Willekens (in revision for *Contemporary Accounting Research*) (Belgium)