

Joseph F. Brazel, Ph.D.

EDUCATION

- Doctor of Philosophy in Business Administration** June 2004
Drexel University, Philadelphia, PA
Primary area: Accounting
Secondary area: Quantitative Methods
- Master of Business Administration** March 2003
Drexel University, Philadelphia, PA
Concentration: Accounting
- Bachelor of Arts, Magna Cum Laude** May 1994
Muhlenberg College, Allentown, PA
Majors: Accounting and Economics

PROFESSIONAL EXPERIENCE

- Associate Professor, North Carolina State University; Raleigh, NC; 2009 - Present
Assistant Professor, North Carolina State University; Raleigh, NC; 2004 - 2009
Lecturer, North Carolina State University; Raleigh, NC; 2003 - 2004
Instructor, Drexel University; Philadelphia, PA; 1999 - 2003
Instructor, Becker CPA Exam Review; Philadelphia, PA; 1997 - 1998
Audit Manager (CPA 1997 - Inactive), Deloitte; Philadelphia, PA; 1994 - 1999

RESEARCH

Research Interests:

Fraudulent financial reporting, fraud detection, judgment and decision-making in auditing, audit review methods, brainstorming, nonprofessional investor/auditor use of fraud red flags, relations between financial and nonfinancial measures, enterprise systems, audit delay, accelerated financial reporting, internal controls over financial reporting, and executive compensation structure.

Doctoral Dissertation:

“The Effects of Computer Assurance Specialist Competence and Auditor Accounting Information System Expertise on Auditor Planning Judgments,” Drexel University. Defended on May 25, 2004.

Academic Publications:

“How do Audit Workpaper Reviewers Cope with the Conflicting Pressures of Detecting Misstatements and Balancing Client Workloads?” with Christopher P. Agoglia, Richard C. Hatfield, and Scott B. Jackson. *Auditing: A Journal of Practice & Theory*, November 2010, Volume 29 (2), pp. 27-43.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Reports from the Field,” with Tina Carpenter and Greg Jenkins. *The Accounting Review*, July 2010, Volume 85, Issue 4, pp. 1273-1301.

“Using Nonfinancial Measures to Assess Fraud Risk,” with Keith Jones and Mark Zimbelman. *Journal of Accounting Research*, December 2009, Volume 47, Issue 5, pp. 1135-1166.

“The Effects of Audit Review Format on Review Team Judgments,” with Christopher P. Agoglia and Richard C. Hatfield. *Auditing: A Journal of Practice & Theory*, May 2009, Volume 28, Issue 1, pp. 95-111.

“The Effect of ERP System Implementations on the Management of Earnings and Earnings Release Dates,” with Li Dang. *Journal of Information Systems*, Fall 2008, Volume 22, Issue 2, pp. 1-21.

“An Examination of Auditor Planning Judgements in a Complex Accounting Information System Environment,” with Christopher P. Agoglia. *Contemporary Accounting Research*, Winter 2007, Volume 24, Issue 4, pp. 1059-1083.

“CEO Compensation and the Seasoned Equity Offering Decision,” with Elizabeth Webb. *Managerial and Decision Economics*, July/August 2006, Volume 27, Issue 5, pp. 363-378.

“A Measure of Perceived Auditor ERP Systems Expertise: Development, Assessment, and Uses.” *Managerial Auditing Journal*, 2005, Volume 20, Issue 6, pp. 619-631.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Auditors’ Performance,” with Christopher P. Agoglia and Richard C. Hatfield. *The Accounting Review*, October 2004, Volume 79, Issue 4, pp. 949-966.

Practitioner Publications:

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 34: PCAOB Release No. 2011-003 Concept Release on Possible Revisions to PCAOB Standards Related to Reports on Audited Financial Statements,” with Paul Caster, Shawn Davis, Steven Glover, Diane Janvrin, Thomas Kozloski, and Mikhael Pevzner. *Current Issues in Auditing* (forthcoming).

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 31: PCAOB Release No. 2010-005 Application of the "Failure to Supervise" Provision of the Sarbanes-Oxley Act of 2002 and Solicitation of Comment on Rulemaking Concepts,” with James Bierstaker, Paul Caster, and Brad Reed. *Current Issues in Auditing* 2011, Volume 5, Issue 1 pp. C11-C25.

“Auditing Standards Committee Comment Letter: Securities and Exchange Commission Proposed Rules for Implementing the Whistleblower Provisions of Section 21F of the Securities Exchange Act of 1934,” with Eileen Taylor and James Bierstaker. *Current Issues in Auditing*, 2011, Volume 5, Issue 1 pp. C16-C27.

“Shedding New Light on Auditor Switching,” with Marianne Bradford. *Strategic Finance* January 2011, Volume 93, Issue 1, pp. 48-53.

“Auditing Standards Committee Comment Letter: European Commission Green Paper

on Audit Policy: Lessons from the Crisis,” with James Bierstaker, Jong-Hag Choi, Steven Glover, and Linda Myers. *Current Issues in Auditing*, 2010, Volume 5, Issue 1, pp. C1-C7.

“Auditing Standards Committee Comment Letter: PCAOB Rulemaking Docket Matter No. 026: Re-Proposed Auditing Standards Related to the Auditor's Assessment of and Response to Risk; Proposed Conforming Amendments to PCAOB Standards,” with James Bierstaker, Steven Glover, Ed O'Donnell, Randal J. Elder, Robert J. Ramsey, and Sandra Shelton. *Current Issues in Auditing*, 2010, Volume 4, Issue 1, pp. C27-C35.

“Auditing Standards Committee Comment Letter: American Institute of Certified Public Accountants' (AICPA) Professional Ethics Executive Committee's (PEEC) Omnibus Proposal of Professional Ethics Division Interpretations and Rulings,” with James L. Bierstaker, Paul Caster, and Brad J. Reed. *Current Issues in Auditing*, 2010, Volume 4, Issue 1, pp. C10-C11.

“Beyond Compliance: The Value of SOX” with Marianne Bradford and Eileen Taylor. *Strategic Finance*, May 2010, Volume 92, Issue 5, pp. 48-53.

“How Do Financial Statement Auditors and IT Auditors Work Together?” *The CPA Journal*, November 2008, Volume 78, Issue 11, pp. 38-41. Reprinted by the Utah Association of Certified Public Accountants' *The Journal Entry*.

“Increasing the Supply of Accounting Majors,” with Jennifer L. Brown. *The Interim Report*, 2007, 4th edition, pp. 53-55. Reprinted by the New Hampshire Society of Certified Public Accountants' *Connection*.

“Flirting with SOX: Are Private Companies Interested in a Relationship?” with Marianne Bradford. *Strategic Finance*, September 2007, Volume 89, Issue 9, pp. 48-53.

“Review Methods Matter,” with Richard C. Hatfield and Christopher P. Agoglia. *The CPA Journal*, September 2005, Volume 75, Issue 9, pp. 36-38.

Working Papers:

“Unintended Consequences of Accelerated Filings: Are Mandatory Reductions in Audit Delay Associated with Reductions in Earnings Quality?” with Tamara Lambert and Keith Jones. Currently being revised for a 2nd submission to *Contemporary Accounting Research*.

“Improving Fraud Detection: Evaluating Auditors' Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures” with Keith Jones and Doug Prawitt. Currently being revised for a 2nd submission to *Behavioral Research in Accounting*.

“Using Non-financial Measures to Improve Fraud Risk Assessments,” with Daniel Ames, Keith Jones, Jay Rich, and Mark Zimbelman. Currently being revised for a 2nd submission submission to *Current Issues in Auditing*.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Tina Carpenter, Keith Jones, and Jane Thayer.

“Investor Perceptions about Financial Statement Fraud and their Use of Red Flags,” with Keith Jones and Rick Warne.

Research Projects:

“Do Auditors and Audit Committees Constrain Inconsistencies between Financial and Nonfinancial Measures?” with Don Pagach and Jaime Schmidt.

“An Examination of how Inconsistencies between Financial and Nonfinancial Measures affect Management Forecasts” with Brad Lail and Don Pagach.

“An Examination of how Changes in Nonfinancial Measures Affect Future Performance and Market Returns,” with Brad Lail and Wayne Thomas.

“Can Changing the Auditor’s Incentive Structure Improve their Forensic Auditing Performance and Reduce the Auditor-Investor Expectation Gap?” with Ann Backof, Tina Carpenter, and Jane Thayer.

“An Examination of how Inconsistencies between Financial and Nonfinancial Measures affect Management Forecasts” with Brad Lail and Don Pagach.

Grants:

Awarded a NCSU Faculty Research Innovation Grant (\$15,000) for 2011 research (principal investigator).

Awarded an Institute for Fraud Prevention Grant (\$10,000) for 2011 research (principal investigator).

Awarded a Financial Industry Regulatory Authority (FINRA) Grant (\$454,378) for 2010, 2011, and 2012 research (principal investigator).

Awarded a NCSU Faculty Research Innovation Grant (\$15,000) for 2010 research (principal investigator).

Awarded a Financial Industry Regulatory Authority (FINRA) Grant (\$330,980) for 2008 and 2009 research (principal investigator).

Awarded an Ernst and Young Summer Research Award (\$10,000) for 2008 research (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2007 research (principal investigator).

Awarded an Institute of Management Accountants Foundation for Applied Research Grant (\$15,319) for 2007 research (principal investigator).

Awarded an Institute of Internal Auditors Research Foundation Grant (\$15,000) for 2007 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$10,000) for 2006 research by the NCSU College of Management Research Committee (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,333) for 2006 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$10,000) for 2005 research by the NCSU College of Management Research Committee (principal investigator).

Awarded a NCSU Faculty Research and Professional Development Grant (\$5,300) for 2005 research (principal investigator).

Awarded an Edwin Gill Research Grant (\$8,450) for 2004 research by the NCSU College of Management Research Committee (principal investigator).

Abstracts and Conference Proceedings Publications:

Brazel, Joseph F., Keith Jones, and Rick Warne “Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Abstract published in the *Proceedings of the 2010 AAA Accounting, Behavior and Organizations Section Mid-Year Conference*, Denver, CO. October 2010.

Brazel, Joseph F., Keith Jones, and Doug Prawitt. “Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures.” Abstract published in the *Proceedings of the 2010 Annual Meeting of the American Accounting Association*, San Francisco, CA. August 2010.

Brazel, Joseph F., Keith Jones, and Doug Prawitt. “Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures.” Full text of paper published in the *Proceedings of the 2010 International Symposium on Audit Research*, Nanyang Technological University, Singapore, Singapore. June 2010.

Brazel, Joseph F., Keith Jones, and Doug Prawitt. “Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures.” Abstract of paper published in the *Proceedings of 2010 Inaugural Conference on Financial Reporting, Auditing and Governance*, Lehigh University, PA. April 2010.

Brazel, Joseph F., Keith Jones, and Doug Prawitt. “Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” Abstract of paper published in the *Proceedings of the 2010 AAA Auditing Section Mid-Year Conference*, San Diego, CA. January 2010.

Brazel, Joseph F., Keith Jones, and Doug Prawitt. “Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” Abstract of paper published in the *Proceedings of the 2009 AAA Accounting, Behavior and Organizations Section Mid-Year Conference*, Seattle, WA. October 2009.

Brazel, Joseph F., Keith Jones, and Rick Warne. "Investor Perceptions about Financial Statement Fraud and their Use of Red Flags." Abstract of paper published in the *Proceedings of the 2009 AAA Accounting, Behavior and Organizations Section Mid-Year Conference*, Seattle, WA. October 2009.

Agoglia, Christopher P., Joseph F. Brazel, Richard C. Hatfield, and Scott B. Jackson. "The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format." Abstract of paper published in the *Proceedings of the 2008 AAA Auditing Section Mid-Year Conference*, Austin, TX. January 2008.

Lambert, Tamara, Joseph F. Brazel, Keith Jones. "Unintended Consequences of Accelerated Filings: Do changes in audit delay lead to changes in earnings quality?" Abstract of paper published in the *Proceedings of the 2008 AAA Auditing Section Mid-Year Conference*, Austin, TX. January 2008.

Brazel, Joseph F., Tina Carpenter, Greg Jenkins. "A Field Investigation of Auditors' Use of Brainstorming in the Consideration of Fraud." Abstract of paper published in the *Proceedings of the 2008 AAA Auditing Section Mid-Year Conference*, Austin, TX. January 2008.

Brazel, Joseph F., Tina Carpenter, Greg Jenkins. "A Field Investigation of Auditors' Use of Brainstorming in the Consideration of Fraud." Abstract of paper published in the *Proceedings of the 2007 Annual Meeting of the American Accounting Association*, Chicago, IL. August 2007.

Lambert, Tamara, Joseph F. Brazel, Keith Jones. "Do Changes in Audit Delay Affect Earnings Quality?" Abstract of paper published in the *Proceedings of the 2007 Annual Meeting of the American Accounting Association*, Chicago, IL. August 2007.

Lambert, Tamara, Joseph F. Brazel, Keith Jones. "Do Changes in Audit Delay Affect Earnings Quality?" Full text of paper published in the *Proceedings of the 2007 International Symposium on Audit Research*, Shanghai Jiao Tong University, Shanghai, China. July 2007.

Agoglia, Christopher P., Joseph F. Brazel, Richard C. Hatfield, and Scott B. Jackson. "The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format." Full text of paper published in the *Proceedings of the 2007 International Symposium on Audit Research*, Shanghai Jiao Tong University, Shanghai, China. July 2007.

Brazel, Joseph F., Keith Jones, and Mark Zimbelman. "Using Nonfinancial Measures to Assess Fraud Risk." Abstract of paper published in the *Proceedings of the 2007 AAA Auditing Section Mid-Year Conference*, Charleston, SC. January 2007.

Agoglia, Christopher P., Richard C. Hatfield, and Joseph F. Brazel. "The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments." Abstract of paper published in the *Proceedings of the 2006 Annual Meeting of the American Accounting Association*, Washington, D.C. August 2006.

Brazel, Joseph F. and Li Dang "The Effect of ERP System Implementations on the Usefulness of Accounting Information." Abstract of paper published in the *Proceedings of the 2006 Annual Meeting of the American Accounting Association*, Washington, D.C. August 2006.

Brazel, Joseph F., Keith Jones, and Mark Zimbelman. "What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?" Abstract of paper published in the *Proceedings of the 2006 Annual Meeting of the American Accounting Association*, Washington, D.C. August 2006.

Brazel, Joseph F., Keith Jones, and Mark Zimbelman. "What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?" Full text of paper published in the *Proceedings of the 2006 International Symposium on Audit Research*, University of New South Wales, Sydney, Australia. June 2006.

Brazel, Joseph F. and Christopher P. Agoglia. "An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise." Full text of paper published in the *Proceedings of the 2006 International Symposium on Audit Research*, University of New South Wales, Sydney, Australia. June 2006.

Agoglia, Christopher P., Richard C. Hatfield, and Joseph F. Brazel. "The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments." Abstract of paper published in the *Proceedings of the 2006 AAA Auditing Section Mid-Year Conference*, Los Angeles, CA. January 2006.

Brazel, Joseph F., Keith Jones, and Mark Zimbelman. "What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?" Abstract of paper published in the *Proceedings of the 2006 AAA Auditing Section Mid-Year Conference*, Los Angeles, CA. January 2006.

Brazel, Joseph F. and Li Dang "The Effect of ERP System Implementations on the Usefulness of Accounting Information." Abstract of paper published in the *Proceedings of the 2006 AAA Information Systems Section Mid-Year Conference*, Tempe, AZ. January 2006.

Brazel, Joseph F., Keith Jones, and Mark Zimbelman. "What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?" Abstract of paper published in the *Proceedings of the 2005 BYU Accounting Research Symposium*, Provo, UT. October 2005.

Agoglia, Christopher P., Richard C. Hatfield, and Joseph F. Brazel. "The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments." Full text of paper published in the *Proceedings of the 2005 International Symposium on Audit Research*, Nanyang Technological University, Singapore, Singapore. July 2005.

Brazel, Joseph F. and Christopher P. Agoglia. "The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments." Abstract of paper published in the *Proceedings of the 2005 AAA Auditing Section Mid-Year Conference*, New Orleans, LA. January 2005.

Brazel, Joseph F. and Christopher P. Agoglia. "The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments." Abstract of paper published in the *Proceedings of the 2004 Annual Meeting of the American Accounting Association*, Orlando, FL. August 2004.

Brazel, Joseph F. and Elizabeth Webb. "The Structure of Executive Compensation and Seasoned Equity Offering Announcements." Abstract of paper published in the *Proceedings of the 2003 Annual Meeting of the Financial Management Association*, Denver, CO. October 2003.

Brazel, Joseph F., Christopher P. Agoglia, and Richard C. Hatfield. "Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance." Abstract of paper published in the *Proceedings of the 2002 Annual Meeting of the American Accounting Association*, San Antonio, TX. August 2002.

Brazel, Joseph F., Christopher P. Agoglia, and Richard C. Hatfield. "Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance." Full text of paper published in the *Proceedings of the 2002 International Symposium on Audit Research*, University of New South Wales, Sydney, Australia. July 2002.

Brazel, Joseph F., Christopher P. Agoglia, and Richard C. Hatfield. "Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance." Abstract of paper published in the *Proceedings of the 2002 Western Regional Meeting of the American Accounting Association*, San Diego, CA. April 2002.

Presentations to Academic Audiences:

"Do Nonprofessional Investors React to Fraud Red Flags?" with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at Michigan State University.

"Do Nonprofessional Investors React to Fraud Red Flags?" with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at the University of Arkansas.

"Do Nonprofessional Investors React to Fraud Red Flags?" with Tina Carpenter, Keith Jones and Jane Thayer. Presented at the 2011 University of Notre Dame Accounting Research Camp (co-author presented), September 16, 2011.

"Do Nonprofessional Investors React to Fraud Red Flags?" with Tina Carpenter, Keith Jones and Jane Thayer. Presented at the 2011 Southeast Summer Accounting Research Conference (co-author presented), July 22, 2011.

"Nonfinancial Measures and Fraud Detection." Presented at the First Annual Ph.D. Alumni Research Conference of the LeBow College of Business, Drexel University, June 3, 2011.

"Do Nonprofessional Investors React to Fraud Red Flags?" with Tina Carpenter, Keith Jones and Jane Thayer. Presented at a 2011 Accounting Research Workshop at Drexel University.

“Using Financial and Nonfinancial Measures to Improve Decision Making.” Presented to NCSU Chancellor Woodson during the Chancellor’s 2011 visit to the NCSU Poole College of Management, May 4, 2011.

“Panel on Career Advice.” 2011 Auditing Doctoral Consortium. Member of panel.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at the 2010 AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Denver, CO.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at a 2010 Accounting Research Workshop at the University of South Carolina.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. 2010 AAA Annual Meeting, San Francisco, CA.

“Nonfinancial Measures and Fraud Detection.” Presented to NCSU Chancellor Woodson during the Chancellor’s initial visit to the NCSU College of Management, April 28, 2010.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. Presented at the 2010 International Symposium on Audit Research, Singapore, Singapore.

“Improving Fraud Detection: Evaluating Auditors’ Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures,” with Keith Jones and Doug Prawitt. Presented at the 2010 Inaugural Conference on Financial Reporting, Auditing and Governance, Lehigh University.

“Do Nonprofessional Investors React to Fraud Red Flags?” with Keith Jones and Rick Warne. Presented at a 2010 Accounting Research Workshop at Brigham Young University.

“Balancing Research and Writing Time with other Responsibilities.” 2010 North Carolina State University Assistant Professors' Learning Community (university-wide). Member of panel.

“Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” with Keith Jones and Doug Prawitt. Presented at the 2010 AAA Auditing Section Mid-Year Conference, San Diego, CA.

“Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?” with Keith Jones and Doug Prawitt. Presented at the 2009 AAA Accounting, Behavior and Organizations Section Mid-Year Conference, Seattle, WA.

“Investor Perceptions about Financial Statement Fraud and their Use of Red Flags,” with Keith Jones, and Rick Warne. Presented at the 2009 AAA Accounting, Behavior and Organizations Mid-Year Section Conference (forum), Seattle, WA.

“The Current Research Opportunities in Auditing.” Moderator of panel session at the 2009 AAA Auditing Section Mid-Year Conference, St. Petersburg, FL.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2009 Accounting Research Workshop at Texas A&M University.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2009 Accounting Research Workshop at the University of Nevada at Las Vegas.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2008 Accounting Research Workshop at the University of Illinois.

“Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field,” with Tina Carpenter and Greg Jenkins. Presented at a 2008 Accounting Research Workshop at the University of Alabama.

“Succeeding in Research at NC State.” 2008 North Carolina State University New Faculty Orientation (university-wide). Member of panel.

“The Current State and Future of Auditing Research.” Moderator of panel session at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format,” with Christopher P. Agoglia, Richard C. Hatfield, and Scott B. Jackson. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“Unintended Consequences of Accelerated Filings: Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at the 2008 AAA Auditing Section Mid-Year Conference, Austin, TX.

“Using Nonfinancial Measures to Assess Fraud Risk,” with Keith Jones and Mark Zimbelman. Presented at a 2007 Accounting Research Workshop at Virginia Tech.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at a 2007-2008 NCSU Department of Accounting Research Workshop, Raleigh, NC.

“A Field Investigation of Auditors’ Use of Brainstorming in the Consideration of Fraud,” with Tina Carpenter and Greg Jenkins. Presented at the 2007 AAA Annual Meeting, Chicago, IL.

“Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2007 AAA Annual Meeting, Chicago, IL.

“Do Changes in Audit Delay Affect Earnings Quality?” with Tamara Lambert and Keith Jones. Presented at the 2007 International Symposium on Audit Research, Shanghai, China.

“The Effect of Risk of Misstatement and Workload Pressures on the Choice of Workpaper Review Format,” with Christopher P. Agoglia, Richard C. Hatfield, and Scott B. Jackson. Presented at the 2007 International Symposium on Audit Research, Shanghai, China.

"Using Nonfinancial Measures to Assess Fraud Risk," with Keith Jones and Mark Zimbelman. Presented at the 2007 AAA Auditing Section Mid-Year Conference, Charleston, SC.

“What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?” with Keith Jones and Mark Zimbelman. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

“The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

“The Effect of ERP System Implementations on the Usefulness of Accounting Information,” with Li Dang. Presented at the 2006 AAA Annual Meeting, Washington, D.C.

“What Can Nonfinancial Measures Tell Us About the Likelihood of Fraud?” with Keith Jones and Mark Zimbelman. Presented at the 2006 International Symposium on Audit Research, Sydney, Australia.

“An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise,” with Christopher P. Agoglia. Presented at the 2006 International Symposium on Audit Research (forum), Sydney, Australia.

“Two PCAOB Research Synthesis Projects—Risk Assessment and Fair Value Auditing.” Moderator of panel session at the 2006 AAA Auditing Section Mid-Year Conference, Los Angeles, CA.

“The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2006 AAA Auditing Section Mid-Year Conference, Los Angeles, CA.

“What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?” with Keith Jones and Mark Zimbelman. Presented at the 2006 AAA Auditing Section Mid-Year Conference (forum), Los Angeles, CA.

“The Effect of ERP System Implementations on the Usefulness of Accounting Information,” with Li Dang. Presented at the 2006 AAA Information Systems Section Mid-Year Conference, Tempe, AZ.

"What Can Nonfinancial Performance Measures Tell Us About the Likelihood of Fraud?" with Keith Jones and Mark Zimbelman. Presented at the 2005 Brigham Young University Accounting Research Symposium, Provo, UT.

“The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2005 International Symposium on Audit Research, Singapore, Singapore.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at the 2005 AAA Auditing Section Mid-Year Conference, New Orleans, LA.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at a 2004-2005 NCSU Department of Accounting Research Workshop, Raleigh, NC.

“The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments,” with Christopher P. Agoglia. Presented at the 2004 AAA Annual Meeting, Orlando, FL.

“The Structure of Executive Compensation and Seasoned Equity Offering Announcements,” with Elizabeth Webb. Presented at the 2003 Financial Management Association Annual Meeting, Denver, CO.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 AAA Annual Meeting, San Antonio, TX.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 International Symposium on Audit Research, Sydney, Australia.

“The Effects of Computer Assurance Specialist Competence and Auditor Accounting Information System Expertise on Auditor Planning Judgments.” Ph.D. dissertation proposal presented to workshop participants at Drexel University, University of Montana, Kansas State University, Boise State University, North Carolina State University, University of Vermont, University of Manitoba, University of Mississippi, and Mississippi State University; fall 2002 and spring 2003.

“Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance,” with Christopher P. Agoglia and Richard C. Hatfield. Presented at the 2002 AAA Western Regional Meeting, San Diego, CA.

Presentations to Non-Academic Audiences:

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” To be presented at to the Mid-Atlantic Region Conference for the Institute of Internal Auditors, March 9, 2012.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” To be presented at to the Central Carolina Chapter of the Association of Certified Fraud Examiners, February 20, 2012.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at 2011 Conference of the Research Center on the Prevention of Financial Fraud: The State and Future of Financial Fraud, November 3, 2011.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at to the Raleigh/Durham Chapter of the Institute of Internal Auditors, October 11, 2011.

“Using Financial and Nonfinancial Measures to Improve Fraud Detection.” Presented at the 2011 Center for Audit Quality Symposium, August 7, 2011.

“Do Inconsistencies between Financial and Non-Financial Measures Influence Audit Quality?” Presented at the 2011 Summer Meeting of the Institute for Fraud Prevention, June 9, 2011.

“Nonfinancial Measures and Fraud Detection.” Presented to members of the Office of Research and Analysis of the PCAOB, April 4, 2011.

“Nonfinancial Measures and Fraud Detection.” Presented to the Chairman and CEO of KPMG at the NCSU KPMG Day, February 7, 2011.

“Fraudulent Financial Reporting: Recent Research”. Presented to First Citizens Bank. December 10, 2008. Raleigh, NC.

“Do Inconsistencies between Financial and Non-Financial Measures Influence Audit Quality?” Presented at the 2010 Annual Meeting of the Institute for Fraud Prevention, November 3, 2010.

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 Annual Meeting of the Institute for Fraud Prevention, November 3, 2010.

“Nonfinancial Measures and Fraud Detection.” Presented to the Office of the Chief Accountant of the Securities and Exchange Commission, September 29, 2010.

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 NCSU College of Management Advisory Board Meeting.

“Nonfinancial Measures and Fraud Detection.” Presented at the 2010 PCOAB Symposium. Washington, D.C.

“Using Nonfinancial Measures to Assess the Risk of Fraudulent Financial Reporting and Improve Retail Investor Protection.” Financial Industry Regulatory Authority (FINRA). February 19, 2010. Washington, DC.

“Future Academic Research Issues in Auditing.” 2009 PCOAB Symposium. Member of panel. Washington, D.C.

“Opportunities after a Public Accounting Career.” 2009 PricewaterhouseCoopers / Beta Alpha Psi Meeting. Member of panel.

“Fraudulent Financial Reporting: Recent Research”. Presented to the North Carolina Office of the State Controller: 2007 Fiscal Officer Update Seminar. December 18, 2007. Raleigh, NC.

CONSULTING AND POPULAR PRESS QUOTATIONS

Engaged to serve as an expert advisor and expert witness in an audit-related litigation case (2011-Present).

Engaged to serve as an expert advisor and expert witness in an audit-related litigation case (2007-2008).

Instructor at 2008 Ernst and Young Northwest U.S. training for audit seniors, Fremont, CA.

Served as a consultant on RSM McGladrey Fraud Survey (2007-2008).

Served as a consultant on The Federal Reserve System Cash Payment Study on behalf of the Research Triangle Institute. The objective of the study was to measure the extent to which payment by coin and currency (versus other forms of payment) has decreased over time (2006-2007).

Popular Press Quotations: *Forbes.com, Time.com, CFO Magazine, The Economic Times, Science Update, Science Daily, Banker Middle East Magazine, Psychology Today, WUNC radio, Consumers Digest, Scienceupdate.com, Strategy-business.com, Sbtv.com, India Business Blog, SiliconIndia.com, Mangalorean.com, Zimbabwe Star, TopNews.in, Sindh Today, Thaindian.com, Samaylive.com, Science Centric, Carolina Newswire, Dice.com, Insciences.org, The Technician, Triangle Business Journal, R & D Magazine, Newsblaze.com, Eureka! Science News, PhysOrg.com, Scienceblog.com, Newkerala.com, Bignewsnetwork.com, Eurekalert.org, Redorbit.com, Siliconindia.com, Newswise.com, Esciencenews.com, In.news.yahoo.com, Firstscience.com, The Hindu, Everyday Psychology, Sulekha.com, Financialfraudlaw.com, Sciencedaily.com, Innovations-report.com, Qualitydigest.com, Rdmag.com, Business News Daily, Silobreaker.com, Oneindia.in, Andhranews.net, Nova Business News, Carolinabusinessconnection.com, Indiatalkies.com, Dailyindia.com*

TEACHING

Areas of Teaching Interest:

Primary: Auditing and Financial Accounting

Secondary: Accounting Information Systems and Managerial Accounting

Courses Taught:

Financial Accounting, Managerial Accounting, Risk and Assurance (Auditing), and Advanced Auditing (masters level)

Course Development:

Advanced Auditing: Masters level course covering advanced topics in auditing, including the economics of audit services, financial statement fraud, internal controls over financial reporting, auditing IT, the review process, and audit adjustments. This course uses a combination of lectures, case studies, and empirical accounting research to address these and other topics.

PROFESSIONAL SERVICE

AAA Notable Contributions to the Accounting Literature Award
Selection Committee, 2011-2012

Co-chair of the 2012 AAA Auditing Section Midyear Conference

Vice-chair of the 2011 AAA Auditing Section Midyear Conference

AAA Competitive Manuscript Award Committee, 2010-2011

Editorial Board, *Auditing: A Journal of Practice and Theory*, 2010-Present

Editorial Board, *Contemporary Accounting Research*, 2009-Present

Past-Chair of the Auditing Standards Committee of the Auditing Section of AAA, 2011-2012

Chair of the Auditing Standards Committee of the Auditing Section of AAA, 2010-2011

Vice-chair of the Auditing Standards Committee of the Auditing Section of AAA, 2009-2010

Editorial Board, *International Journal of Auditing Technology*, 2008-Present

Chair of the Research Committee of the Auditing Section of AAA, 2007-2009

Responsible for the initial draft of the Taxonomy for Audit Research in AAA Research Publications, 2007

Responsible for updating the AAA auditing research database from 1999 to 2008, 2005 and 2008

Member of the Research Committee of the Auditing Section of AAA, 2005-2009

Reviewer for *Auditing and Assurance Services: An Integrated Approach* by Arens, Elder, and Beasley, 2005, 2007

Ad Hoc Reviewer, *The Accounting Review* (2008-2011), *Journal of Accounting and Public Policy* (2009-2010), *Contemporary Accounting Research* (2009-2011), *Advances in Accounting Behavioral Research* (2010-2011), *Accounting and the Public Interest* (2008, 2010), *Accounting Horizons* (2010), *Journal of Business Research* (2008), *Advances in Accounting* (2008), *Issues in Accounting Education* (2007-2008), *Behavioral Research in Accounting* (2007 and 2009), *International Journal of Accounting Information Systems* (2007), *Journal of Accounting, Auditing, and Finance* (2005-2006), *Issues in Accounting Education* (2006), *Journal of Forensic Accounting* (2006), *A Compendium of Classroom Cases and Tools* (2006), *International Journal of Auditing* (2006), *Managerial Auditing Journal* (2005, 2009, and 2010), and *Eurasian Business Review* (2010).

Invited reviewer for "Auditing Information Systems Security" in *The Handbook of Information Security* by John Wiley & Sons, Inc., 2005

Reviewer for Lehigh University's Conference on Financial Reporting, Auditing and Governance, 2010
Reviewer for the AAA Annual Meeting (ABO and Auditing Sections), 2002, 2004, 2005, 2006, 2007, and 2011
Reviewer for the AAA Mid-Year Auditing Meeting, 2001, 2002, 2004, 2005, 2006, 2007, 2008, 2009, and 2010
Reviewer for the AAA Mid-Year Information Systems Meeting, 2006 and 2007
Reviewer for the AAA Mid-Year Accounting, Behavior, and Organizations Meeting, 2004, 2006, 2007, 2008, and 2010
Reviewer for the AAA Mid-Year Financial Accounting and Reporting Meeting, 2010
Reviewer for the Southeast Regional Meeting, 2007
Reviewer for the AAA Western Regional Meeting, 2006, 2007
Reviewer for the AAA Mid-Atlantic Regional Meeting, 2003 and 2004
Reviewer for the AAA Ohio Regional Meeting, 2002
Reviewer for *Intermediate Accounting 2nd edition* by Spiceland, Sepe, and Tomassini, 2001

UNIVERSITY SERVICE

Department of Accounting Research Committee, 2011-Present
College of Management Reappointment, Promotion and Tenure Committee, 2010-Present
College of Management Reappointment, Promotion and Tenure Committee, 2009-Present
North Carolina State University Research Committee (College of Management Representative), 2009-Present
College of Management Research Committee, 2009-Present
Chair of the Department of Accounting Recruiting Committee, 2008-2009
Department of Accounting Recruiting Committee, 2008-Present
Served as faculty advisor for Chi Psi fraternity, 2007-2010
Served as a Research Mentor in the University Honors Program, 2006-2007
Chair of the Department of Accounting Research Workshop Committee, 2004-Present
Department of Accounting Masters of Accounting Admissions Committee, 2004-Present
Department of Accounting AACSB Intellectual Contributions Committee, 2004-05
Department of Accounting Fundraising Committee, 2004-05
Department of Accounting Reappointment, Promotion, and Tenure Guidelines Committee, 2004-05
Department of Accounting Introductory to Accounting Classes Reception Committee, 2004-06
Assisted NCSU Library with Business Information Network Website, 2004
North Carolina State Employees Combined Campaign Contributor
Junior Achievement Volunteer – Philadelphia and Wake Counties
Special Olympics Volunteer – Wake County
Shepherd's Table Soup Kitchen Volunteer – Raleigh, NC

AWARDS AND HONORS

Awarded Best Paper for "Improving Fraud Detection: Evaluating Auditors' Reactions to Abnormal Inconsistencies between Financial and Nonfinancial Measures," at the 2010 Inaugural Conference on Financial Reporting, Auditing and Governance, Lehigh University.
Awarded the NCSU Department of Accounting Research Leadership Award, 2009

Awarded the NCSU COM Teaching Excellence Award, 2008
Nominated for NCSU COM Teaching Excellence Award, 2007
AAA New Faculty Consortium Attendee, 2005
Drexel University Fellow, 2002
DuPont Doctoral Research Award, 2002
AAA Doctoral Consortium Fellow, 2002
Information Systems Section of AAA Midyear Meeting Travel Grant Award (declined),
2002
AAA Mid-Year Auditing Doctoral Consortium Fellow, 2001
Drexel University Ph.D. Core Exam “Pass with Distinction” (Highest Score in the
College of Business Ph.D. program), 2000
PICPA Ricketts Graduate Scholarship, 2000
DuPont Graduate Assistant Award, 2000
IMA Muhlenberg College Accounting Student of the Year, 1994
Member of Omicron Delta Epsilon, International Economics Honor Society, 1993
Member of Omicron Delta Kappa, National Leadership Society, 1993
Centennial Conference All-Academic Football Team, 1992

MEMBERSHIPS

American Accounting Association (Accounting, Behavior and Organizations, Auditing,
and Information Systems Sections)
American Institute of Certified Public Accountants