

TINA D. CARPENTER, Ph.D., CPA
Associate Professor of Accounting
EY Faculty Fellow
Terry College of Business Instructional Innovation Fellow

J.M. Tull School of Accounting
Terry College of Business
A324 Moore-Rooker Hall
The University of Georgia
Athens, GA 30605

Cellular phone: (706) 372-6536
Office phone: (706) 542-3619
Fax: (706) 542-3630
Email: tcarpenter@terry.uga.edu

EDUCATION

Doctorate of Philosophy in Accounting, Florida State University, May 2004
Master of Accounting, Florida State University, May 1996
Bachelor of Science in Accounting, Florida State University, *Magna Cum Laude*, May 1995

EMPLOYMENT HISTORY

University of Georgia; Athens, Georgia

- * *Associate Professor*, since 2011
- * *Assistant Professor*, 2004-2011

Florida State University; Tallahassee, Florida

- * *Instructor*, 2000-2003
- * *Mentor*, Online Distance Learning Program, Introduction to Financial Accounting (2001-2002), Office for Distributed and Distance Learning under the direction of Jane Reimers
- * *Research and Teaching Assistant*, 1999-2000

Arthur Andersen LLP; Senior Auditor, Orlando, Florida, 1996-1999

Florida Licensed Certified Public Accountant (CPA)

RESEARCH AND TEACHING INTERESTS

Research: Judgment and Decision Making, Fraudulent Financial Reporting & Emerging Technologies

Teaching: Financial Accounting, Forensic Accounting & Fraud Examination, Auditing

REFEREED PUBLICATIONS

Austin, A., T. D. Carpenter, M. Christ, and C. Nielson. 2021. The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters. *Contemporary Accounting Research*, *Forthcoming*.

- * This research received an externally-funded grant from the *Institute for Fraud Prevention (IFP)*, and was selected for presentation in the plenary session at the *International Symposium on Audit Research (ISAR)* in Maastricht, Netherlands for receiving some of the highest overall ratings of the conference.

Austin, A. and T.D. Carpenter. 2021. Game Changer: Can Modifications to Audit Firm Communication Improve Auditors' Actions in Response to Heightened Fraud Risk? *Auditing: A Journal of Practice & Theory*, *Forthcoming*.

- * This research received an externally-funded research grant from the *Institute for Fraud Prevention*, and *KPMG*.

Brazel, J., T.D. Carpenter, K. Jones, and J. Thayer. 2021. Do Nonprofessional Investors React to Fraud Red Flags? *Journal of Forensic Accounting Research*, Forthcoming.

* This research received a grant from the *Financial Industry Regulatory Authority (FINRA) Investor Education Foundation*.

Backof, A., T.D. Carpenter, and J. Thayer. 2018. Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors' Consideration of Inconsistent Evidence?" *Contemporary Accounting Research*, 35: 1798-1815.

* This research received the *2013 American Accounting Association (AAA) Accounting, Behavior & Organizations Conference Outstanding Manuscript Award* and a *PwC INQUIRES* research grant.

Backof, A., E.M. Bamber, and T.D. Carpenter. 2016. International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance. *Accounting, Organizations & Society*, 51: 1-11.

* This research received the *2011 AAA Accounting, Behavior & Organizations Conference Outstanding Manuscript Award*, and was selected for presentation in the plenary session at the *International Symposium on Audit Research (ISAR)* in Quebec City, Canada as one of two papers that received the highest overall ratings by reviewers for the conference.

Trompeter, G.M., T.D. Carpenter, K.L. Jones, and R.A. Riley. 2014. Insights for Research and Practice: What We Learn about Fraud from Other Disciplines. *Accounting Horizons* 28 (4): 769-804.

Trompeter, G.M., T.D. Carpenter, N. Desai, K.L. Jones, and R.A. Riley. 2013. A Synthesis of Fraud-Related Research. *Auditing: A Journal of Practice & Theory* 32 (Supplement 1): 287-321.

Carpenter, T. D., and J. L. Reimers. 2013. Professional Skepticism: The Effects of a Partner's Influence and the Level of Fraud Indicators on Auditors' Fraud Judgments and Actions. *Behavioral Research in Accounting* 25 (2): 45-69.

* This research received the *2008 AAA Accounting, Behavior & Organizations Conference Outstanding Manuscript Award*.

Carpenter, T. D., J. L. Reimers, and P. Z. Fretwell. 2011. Internal Auditors' Fraud Judgments: The Benefits of Brainstorming in Groups. *Auditing: A Journal of Practice & Theory* 30 (3): 211-224.

* This paper received an externally-funded grant from the *Institute of Internal Auditors (IIA) Foundation*.

Carpenter, T. D., C. Durtschi, and L. M. Gaynor. 2011. The Incremental Benefits of a Forensic Accounting Course on Skepticism and Fraud-Related Judgments. *Issues in Accounting Education* 26 (1): 1-21.

Brazel, J.F., T.D. Carpenter, and J.G. Jenkins. 2010. Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field. *The Accounting Review* 85 (4): 1273-1301.

* This paper received the *2014 AAA Deloitte Foundation Wildman Medal Award* for the most significant contribution to the literature and practice in the last five years.

* This paper received the *2018 AAA Auditing Section Notable Contribution to the Auditing Literature Award* for the most significant contribution to the literature in the last 10 years in the field of auditing.

Hammersley, J.S., E. M. Bamber, and T.D. Carpenter. 2010. The Influence of Documentation Specificity and Priming on Auditors' Fraud Risk Assessments and Evidence Evaluation Decisions. *The Accounting Review* 85 (2): 547-571.

Carpenter, T. D. 2007. Audit Team Brainstorming, Fraud Risk Identification and Fraud Risk Assessment: Implications of SAS No. 99. *The Accounting Review* 82 (5): 1119-1140.

* This paper received the 2006 AAA Auditing Section Outstanding Dissertation Award.

Carpenter, T. D., and J. L. Reimers. 2005. Unethical and Fraudulent Financial Reporting: Applying the Theory of Planned Behavior. *Journal of Business Ethics* 60: 115-129.

BOOK CHAPTERS

Carpenter, T. D. and A. Austin. 2014. Fraud and Auditors' Responsibility. *Routledge Companion to Auditing*. Edited by: David Hay, W. Robert Knechel, and Marleen Willekens. New York, New York.

OTHER PUBLICATIONS

Jones, K.L., J.K. Aier, D. M. Brandon, T.D. Carpenter, P. Caster, L.L. Lisic, and M.B. Pevzner. 2012. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB Rulemaking Docket Matter 029: PCAOB Release No. 2011-007, Improving Transparency Through Disclosure of Engagement Partner and Certain other Participants in Audits. *Current Issues in Auditing* 6 (1): C1-C6.

Jones, K.L., J.K. Aier, D. M. Brandon, T.D. Carpenter, L M. Gaynor, W. R. Knechel, M.B. Pevzner. B. J. Reed, and P. L. Walker. 2012. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB Rulemaking Docket Matter No.37: PCAOB Release No. 2011-006, Concept Release on Auditor Independence and Audit Firm Rotation. *Current Issues in Auditing* 6 (1): C15-C27.

Carpenter, T. D., M.G. Fennema, P.Z. Fretwell, and W. Hillison. 2004. How Companies are Adjusting to Sarbanes-Oxley: A Changing Corporate Culture. *Journal of Accountancy* (March): 57- 63.

WORKING PAPERS

Austin, A. and T. D. Carpenter. 2021. "Pressing "Play" on Remote Trainings: Using Gamified E-Learnings to Improve Auditor Fraud Detection." This research received an externally-funded research grant from the *Institute for Fraud Prevention*, and *KPMG*. This paper is under review at *Auditing: A Journal of Practice & Theory*, 1st round.

Austin, A., T.D. Carpenter, M. Christ, and C. Nielson. 2021. "Empowering Auditors to Pursue Fraud during Evidence Evaluation." This research received an *Access to Auditors Grant from the Center for Audit Quality*, and an externally-funded research grant from the *Institute for Fraud Prevention*. It was presented at the Institute for Fraud Prevention meeting and the AAA Annual Meeting. This paper was also presented at the University of Georgia, the University of Massachusetts- Amherst, Georgia State University, the University of Mississippi, the University of Pittsburgh and Queens University. This paper is being revised for submission to *Contemporary Accounting Research*.

WORK IN PROGRESS

Carpenter, T. D., M. Christ, and A. Gold. 2021. "Data Analytics: Using Creativity and Innovation to Find Fraud." This research received an externally-funded research grant from the *Institute for Fraud Prevention* and *The Norwegian School of Economics (NHH) Digital Audit* and the *Foundation for Auditing Research (FAR)*. This research was invited for presentation at the 2021 European Institute for

Advanced Studies in Management, Brussels, Belgium (virtual), and the 2020 Norwegian School of Economics, Digital Audit Symposium, Norway (virtual). Data is scheduled to be collected in Summer 2022.

J. Brazel, T. D. Carpenter, and J. McCallen. 2021. "Improving Audit Quality: Investigating the Power Play and Skepticism of Audit Teams." This proposal is in the idea generation phase.

Carpenter, T.D., and V. Patrick. 2021. "Financial Reporting Fraud & Management Deception: Looking beyond the Numbers." This proposal is in the idea generation phase.

RESEARCH HONORS, GRANTS RECEIVED AND MEDIA COVERAGE

Research Honors

2021 Requested by the Securities and Exchange Commission (SEC) and Public Company Accounting Oversight Board (PCAOB) for auditor fraud judgment research, "Game Changer: Can Modifications to Audit Firm Communication Improve Auditors' Actions in Response to Heightened Fraud Risk?" This paper is *Forthcoming in Auditing: A Journal of Practice & Theory* in 2022.

2018 AAA Auditing Section Outstanding Contribution to the Literature Award for "Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field." *This is a national award given to one research paper published in the last ten years with a significant contribution to research, practice and teaching in the field of auditing.* This paper was published in *The Accounting Review* in July 2010.

2015 *Focus on Faculty Series*, Featured Professor on the University of Georgia Website.

2014 American Accounting Association/Deloitte Foundation Wildman Medal Award for "Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field." *This is a national award given to one research paper published in the last five years with a significant contribution to research and practice.* This paper was published in *The Accounting Review* in July 2010.

2013 American Accounting Association, Accounting, Behavior & Organizations Conference Outstanding Manuscript Award for "Auditing Complex Estimates: The Presentation Format of Management's Supporting Evidence and Auditors' Professional Skepticism." This paper was published in *Contemporary Accounting Research* in 2018.

2011 American Accounting Association, Accounting, Behavior & Organizations Conference Outstanding Manuscript Award for "International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance." This paper was published in *Accounting, Organizations & Society* in 2016.

2008 American Accounting Association, Accounting, Behavior & Organizations Conference Outstanding Manuscript Award for "The Effects of Tone at the Top and the Presence of Fraud on Auditors' Fraud Risk Assessments, on Identified Audit Procedures, and on Professional Skepticism." This paper was published in *Behavioral Research in Accounting* in 2013.

2007 *Featured Professor* on Terry College Website for Outstanding Research

2006 American Accounting Association Auditing Outstanding Dissertation Award for "Audit Team Brainstorming, Partner Influence and Fraud Detection: Implications of SAS No. 99." This paper was published in *The Accounting Review* in 2007.

2005 Requested by the Securities and Exchange Commission (SEC) for auditor fraud judgment research “Audit Team Brainstorming, Partner Influence and Fraud Detection: Implications of SAS No. 99.” This paper was published in *The Accounting Review* in 2007. This paper also prompted the United States Department of Defense to be interested in my work, prompting several interviews where I was able to share my brainstorming and fraud findings that were circulated throughout the department.

Research Grants

KPMG Foundation Grant (2021 - 2022), “Walk the Walk and Talk the Talk: Improving Auditors’ Fraud Detection with Coaching in a Culture of Challenge” Co-authored with *Ashley Austin (former UGA doctoral student)*.

Terry College of Business Seed Funding for Business, Systems, Technology and Innovation Research Grant (2021-2022), “Embracing the Future: Human Judgment in the Era of Technology-driven Innovation” Co-authored with *Margaret Christ (UGA Professor)*, and *Miranda Hugie (UGA doctoral student)*.

Center for Audit Quality – Access to Auditors Grant (2019 - 2020), “Empowering Auditors to Find Fraud in Evidence Evaluation,” co-authored with *Ashley Austin (former UGA doctoral student)*, *Christy Sims Nielson (UGA doctoral student)*, and *Margaret Christ (UGA professor)*.

UGA Center for Undergraduate Research Opportunities (CURO) (2020-2021) – Avery Warner

Foundation for Auditing Research (FAR) Research Grant (2019 - 2021), Netherlands, “Engaging Auditors’ Innovation Mindset to Improve Fraud Detection with Data Analytics,” co-authored with *Margaret Christ (UGA professor)*, and *Anna Gold (professor at VU University)*. This project is work in progress.

Norwegian School of Economics (NHH) Digital Audit Grant, (2018 - 2019), “Data Analytics: Using Creativity and Innovation to Find Fraud,” co-authored with *Margaret Christ (UGA professor)*, and *Anna Gold (professor at VU University)*, access to participants and travel funded. This project is work in progress.

Terry Sanford Research Grant (2018/2019)

Institute for Fraud Prevention Grant, (2018 - 2019), “Data Analytics: Using Creativity and Innovation to Find Fraud,” co-authored with *Margaret Christ (UGA professor)*. This project is work in progress.

Terry Sanford Research Grant (2017/2018)

Institute for Fraud Prevention Grant (2017 - 2018), “The Impact of Big Data and Data Analytics in Finding Fraud,” co-authored with *Ashley Austin (former UGA doctoral student)*, *Christy Sims (UGA doctoral student)*, and *Margaret Christ (UGA professor)*. This paper is forthcoming at *Contemporary Accounting Research* in 2021.

Terry Sanford Research Grant (2016/2017)

Institute for Fraud Prevention Grant (2016 - 2017), “A Matter of Time: Reducing Constraints and Empowering Auditors to Find Fraud,” co-authored with *Ashley Austin (UGA doctoral student)*, *Christy*

Sims (UGA doctoral student), and Margaret Christ (UGA professor). This is a working paper being revised for submission to Contemporary Accounting Research.

Terry Sanford Research Grant (2015 - 2016)

KPMG Foundation Grant (2015 - 2016), “Audit Firm Communication: Can Fraud Simulation Games Improve Auditors’ Professional Skepticism and Fraud Related Decisions?” *Co-authored with Ashley Austin (UGA doctoral student).* This paper is forthcoming at *Auditing: A Journal of Practice & Theory*.

Institute for Fraud Prevention Grant (2013-2014), “The Effect of Alumni Affiliation on Auditors’ Professional Skepticism.” *co-authored with Ashley Austin (UGA doctoral student).* This paper is conditionally accepted at *Auditing: A Journal of Practice & Theory*.

PwC INquires Grant provided by PricewaterhouseCoopers Charitable Foundation, Inc. (2013-2014), “Fair Value Reporting: Can Auditors Detect Aggressive Management Behavior?” *Co-authored with Ann Backof (UGA doctoral student) and Jane Thayer (UGA professor).* This paper was published in *Contemporary Accounting Research* in 2018.

PwC INquires Grant provided by PricewaterhouseCoopers Charitable Foundation, Inc. (2011-2012), “Fraudulent Financial Reporting: Can we Reduce Corporate Executive’s Dishonest Behavior?” This paper was published in *Accounting Horizons* in 2014.

Terry Sanford Research Grant (2011/2012), “Auditors’ Fraud Investigations: The Cost and Benefits of Rewarding Auditors.” This paper was published in *Auditing: A Journal of Practice & Theory* in 2013.

Terry Sanford Research Grant (2010/2011), “Fair Value Reporting: Can Auditors Detect Aggressive Management Behavior?” *Co-authored with Ann Backof (UGA doctoral student) and Jane Thayer (UGA professor).* This paper was published in *Contemporary Accounting Research* in 2018.

Terry Sanford Research Grant (2009/2010), “Fraudulent Financial Reporting: Can We Decrease Dishonesty among Corporate Executives?” This paper was published in *Accounting Horizons* in 2014.

Terry Sanford Research Grant (2008/2009), “International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance.” *Co-authored with Ann Backof (UGA doctoral student) and Michael Bamber (UGA professor).* This paper was published at *Accounting, Organizations & Society* in 2016.

Terry Sanford Research Grant (2007/2008), “The Effects of Tone at the Top and the Presence of Fraud on Auditors’ Fraud Risk Assessments, on Identified Audit Procedures, and on Professional Skepticism.” This paper was published in *Behavioral Research in Accounting* in 2013.

Terry Sanford Research Grant (2006/2007), “Improving Auditors’ Fraud Risk Assessments: The Benefits of Brainstorming in Groups.” This paper was published in *Auditing: A Journal of Practice & Theory* in 2011.

The Institute of Internal Auditors Research Foundation Grant (2004-2005), “Internal Auditors’ Assessment and Communication of Risk: Can Improvements Be Made?” *Co-authored with Jane Reimers, Rollins College and Phil Fretwell, Protiviti.* This paper was published in *Auditing: A Journal of Practice & Theory* in 2011.

Florida State University Dissertation Research Grant (2003-2004), “Audit Team Brainstorming: Can We Improve the Auditors’ Fraud Risk Assessments and Professional Skepticism?” This paper was published in *The Accounting Review* in 2007.

Media and Standard Setter Coverage of Research

The Effects of Tone at the Top and the Presence of Fraud on Auditors’ Fraud Risk Assessments, on Identified Audit Procedures, and on Professional Skepticism, (Carpenter and Reimers 2010). *Requested by the Public Company Accounting Oversight Board (PCAOB) and included in the PCAOB Rulemaking Docket Matter No. 026: Proposed Auditing Standards Related to Auditors’ Assessment of and Response to Risk and Conforming Amendments to PCAOB Standards.*

The Influence of Documentation Specificity and Priming on Auditors’ Fraud Risk Assessments and Evidence Evaluation Decisions, (Hammersley, Bamber and Carpenter 2010). *Requested by the PCAOB and included in the PCAOB Rulemaking Docket Matter No. 026: Proposed Auditing Standards Related to Auditors’ Assessment of and Response to Risk and Conforming Amendments to PCAOB Standards.*

Auditors’ Use of Brainstorming in the Consideration of Fraud: Reports from the Field, (Brazel, Carpenter and Jenkins 2010). *Cited in TIME article “Forget IQ: The Emerging Science of Collective Intelligence,” November 29, 2010.*

INVITED PAPER PRESENTATIONS

Northeastern University, 2019; University of Kentucky, 2019; Virginia Tech University, 2016; Brigham Young University, 2015; University of Wisconsin at Madison, 2014; University of Nevada-Las Vegas, 2014; University of Texas at Austin, 2013; Boston Accounting Research Colloquium, 2012; VU University-Amsterdam, Netherlands, 2012; University of South Florida, 2012; Florida International University, 2009; Georgia State University, 2007; North Carolina State University, 2006; Florida State University, 2006; Boston College, 2004; Florida State University, 2004; The University of Georgia, 2004; The University of Illinois, 2004; Indiana University, 2004; The University of Missouri, 2004; The University of Pittsburgh, 2004.

REFEREED PROCEEDINGS

Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters” AAA Auditing Midyear Conference, Nashville, TN (2019).

Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “Empowering Auditors to Find Fraud in Evidence Evaluation” AAA Auditing Midyear Conference, Nashville, TN (2019).

Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters” Accounting, Behavior & Organizations Conference, Phoenix, AZ (2018).

Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “Empowering Auditors to Find Fraud in Evidence Evaluation” AAA Annual Meeting, Washington DC (2018).

- Austin, A., T.D. Carpenter, M. Christ and C. Nielson. "The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters" Southeast Accounting Research Conference (SESARC), Atlanta, GA (2018).
- Austin, A., T.D. Carpenter, M. Christ and C. Nielson. "The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters" International Symposium of Audit Research (ISAR), Maastricht, Netherlands (2018). Selected as plenary session presentation for receiving some of the highest overall ratings from reviewers for the conference.
- Austin, A. and T.D. Carpenter. "Solving the Puzzle: Can Increasing Auditors' Involvement in Audit Firm Communication Improve their Fraud-related Judgments when Alumni Affiliations are Present?" International Symposium of Audit Research (ISAR), Sydney, Australia (2017).
- Austin, A. and T.D. Carpenter. "Solving the Puzzle: Can Increasing Auditors' Involvement in Audit Firm Communication Improve their Fraud-related Judgments when Alumni Affiliations are Present?" AAA Auditing Midyear Meeting (2016).
- Backof, A.G., J. M. Thayer, T.D. Carpenter. "Auditing Complex Estimates: The Presentation Format of Management's Supporting Evidence and Auditors' Professional Skepticism," AAA Auditing Midyear Meeting (2014).
- Backof, A.G., J. M. Thayer, T.D. Carpenter. "Auditing Complex Estimates: The Presentation Format of Management's Supporting Evidence and Auditors' Professional Skepticism," AAA ABO Midyear Meeting (2013). This paper was awarded the Outstanding Manuscript at this conference.
- Backof, A.G., E.M. Bamber, and T.D. Carpenter. "International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance," AAA ABO Midyear Meeting (2011). This paper was awarded the Outstanding Manuscript at this conference.
- Backof, A.G., E.M. Bamber, and T.D. Carpenter. "International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance," International Symposium on Audit Research (ISAR), Quebec City, Canada (2011). Selected as a plenary session presentation as one of two papers that received the highest overall ratings for the conference.
- Backof, A.G., E.M. Bamber, and T.D. Carpenter. "International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proposed Auditor Judgment Guidance," American Accounting Association (AAA), Auditing Midyear Meeting (2011).
- Brazel, J., T. Carpenter, K. Jones, and J. Thayer. 2011. "Do Nonprofessional Investors React to Fraud Red Flags?" American Accounting Association (AAA) ABO Midyear Meeting (2010).
- Carpenter, T. D. and J.L. Reimers. "The Effects of Tone at the Top and the Presence of Fraud on Auditors' Fraud Risk Assessments, on Identified Audit Procedures, and on Professional Skepticism." AAA, Accounting, Behavior and Organizations (ABO) Meeting (2008).
- Carpenter, T. D. and J.L. Reimers. "The Effects of Tone at the Top and the Presence of Fraud on Auditors' Fraud Risk Assessments, on Identified Audit Procedures, and on Professional Skepticism." AAA, Annual Meeting (2008). This paper was awarded the Outstanding Manuscript at this conference.
- Hammersley, J.S., E. M. Bamber, and T.D. Carpenter. "The Influence of Documentation Specificity and Fraud Risk Priming on Auditor Fraud Judgments and Evidence Decisions." AAA, Auditing Midyear Meeting

(2008).

Hammersley, J.S., E. M. Bamber, and T.D. Carpenter. “The Influence of Documentation Specificity and Fraud Risk Priming on Auditor Fraud Judgments and Evidence Decisions.” AAA, Annual Meeting (2008).

Hammersley, J.S., E. M. Bamber, and T.D. Carpenter. “The Influence of Documentation Specificity and Fraud Risk Priming on Auditor Fraud Judgments and Evidence Decisions.” International Audit Research Symposium (2008).

Brazel, J., T.D. Carpenter and G. Jenkins. “Auditors’ Use of Brainstorming in the Consideration of Fraud: Evidence from the Field.” AAA, Auditing Midyear Meeting (2008).

Brazel, J., T.D. Carpenter and G. Jenkins. “Fraud Audit Process: A Field Investigation.” AAA, Annual Meeting (2007).

Carpenter, T.D., J.L. Reimers, and P.Z. Fretwell. “Improving Internal Auditors’ Fraud Judgments: The Benefits of Group Interaction and Qualitative Risk Assessments.” AAA Annual Meeting (2006).

Carpenter, T.D. “Audit Team Brainstorming, Partner Influence and Fraud Risk Assessment: Implications of SAS No. 99.” AAA, Annual Meeting (2005).

Carpenter, T. D., C. Durtschi, and L. M. Gaynor. “The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection.” AAA, Auditing Midyear Meeting (2003).

TEACHING HONORS

- 2021 Georgia Society of Certified Public Accountants (CPAs) Outstanding Accounting Educator Award (State-wide Accounting Profession award – one award granted annually)
- 2021 University of Georgia, Creative Teaching Award, (University Granted Award - awarded to four professors across the university each year)
- 2021 University of Georgia, Learning Technologies \$25,000 Innovation in Teaching Grant, (University Granted Award)
- 2021 Terry College of Business, Instructional Innovation Fellow – selected as the inaugural fellow for the College and liaison with the UGA Center for Teaching and Learning (College Granted)
- 2021 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2020-2021 University of Georgia, Senior Teaching Fellow, (University Granted Award - awarded to 10 professors across the university each year)
- 2018 University of Georgia, Terry College of Business, Innovation in Teaching Grant, (College Granted)
- 2017 University of Georgia, Teaching Academy Fellow, (University Granted Award)
- 2016 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2014 University of Georgia Innovative Teaching Grant, (University Granted Award)
- 2014 Terry College of Business Outstanding Faculty Teaching Award, (College Granted Award)
- 2014 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2013 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2012 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2011 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2011-2021 Ernst & Young Faculty Fellow, (Accounting Firm and School Granted Award)
- 2010 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2009 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2008 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
- 2007 University of Georgia, Outstanding Teacher Award, (University Granted Award)

2007 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)
2007 Featured Professor in Terry College Magazine and Terry College Website for Outstanding Teaching (College Granted Award)
2005-2007 University of Georgia, Lilly Teaching Fellow, (University Award- awarded to 10 assistant professors across the university each year)
2003 Florida State University Outstanding Teacher Award, (University Award)
2002 Florida State University College of Business Outstanding Teacher Award, (College Award)

TEACHING EXPERIENCE

J.M. Tull School of Accounting, Terry College of Business, University of Georgia (2005- present)

- * **Behavioral Accounting Research 2019**, (PhD seminar), **5.00/5.00**
- * **Forensic Accounting & Fraud Examination 2005-2021**, (graduate level course), Average teacher rating **4.93/5.00**, approximately 830 students over 28 sections.
- * **Advanced Financial Accounting, 2005-2016** (graduate level course), Average teacher rating of **4.80/5.00**, 2005-2016, approximately 1,300 students over 29 sections.

Department of Accounting, College of Business, Florida State University (2000-2003)

- * **Audit I, 2002-2003**, (undergraduate level course), Average teacher rating **4.87/5.00**, approximately 185 students over 8 sections.
- * **Introduction to Financial Accounting, 2000-2001** (undergraduate level course), Average teacher rating of **4.96/5.00**, 2000-2001, approximately 185 students over 4 sections.

EDITORIAL BOARDS AND REVIEWS FOR JOURNALS, CONFERENCES, AND GRANTS

Editorial Boards

2021 – Present, Editorial Board, *Accounting Horizons*
2014 – Present, Editorial Board, *Auditing: A Journal of Practice and Theory*
2014 – Present, Editorial Board, *Behavioral Research in Accounting*
2010 - Present, Editorial Board, *Issues in Accounting Education*
2017 – Present, Editorial Board, *Journal of Forensic Accounting Research*
2007 - Present, Editorial Board, *Current Issues in Auditing*
2011, Editorial Board, *Journal of Accounting Education* Special Issue

Reviews for Scholarly Journals, Conferences, and Grants

2007- Present, Ad Hoc Reviewer, *The Accounting Review*
2008- Present, Ad Hoc Reviewer, *Contemporary Accounting Research*
2011- Present, Ad Hoc Reviewer, *Accounting, Organizations, and Society*
2011- Present, Ad Hoc Reviewer, *Journal of Business Ethics*
2008 - Present, Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*
2004 - Present, Ad Hoc Reviewer, *Behavioral Research in Accounting*
2006 - Present, Ad Hoc Reviewer, *Issues in Accounting Education*
2007 – Present, Ad Hoc Reviewer, *Current Issues in Auditing*
2004 - Present, Ad Hoc Reviewer, AAA, Auditing Midyear Meeting
2005- Present, Ad Hoc Reviewer, AAA, Annual Meeting

2006 – Present, Ad Hoc Reviewer, AAA, Accounting, Behavior and Organization Midyear Meeting
Ad Hoc Reviewer, *Advances in Accounting*, 2010, 2009, 2008
Ad Hoc Reviewer, *Managerial Auditing Journal*, 2010
Ad Hoc Reviewer, *Journal of Accounting Education*, 2011
Social Sciences and Humanities Research Council of Canada, Grant Reviewer, 2010, 2009

PRESENTATIONS TO SCHOLARLY GROUPS AND CONFERENCES

Invited Presenter, Discussant, or Panelist

2021 European Institute for Advanced Studies in Management, Invited paper, Brussels, Belgium (virtual)
2021 Georgia Society of Certified Public Accountants (GSCPA), Invited Plenary Speaker for Forensic Accounting & Fraud conference. Invited as the Fraud and Judgment & Decision-Making expert (virtual)
2020 Norwegian School of Economics, Digital Audit Symposium, Grant awarded project, Norway (virtual)
2019 AAA Deloitte Doctoral Consortium, Invited Auditing Research Expert Speaker, Dallas, TX
2019 AAA Auditing Midyear Conference, Invited Data Analytics Panel Speaker, Nashville, TN
2018 International Symposium on Audit Research, Invited Plenary Speaker, Data Analytics, Maastricht, Netherlands
2018 Glen McLaughlin Ethics Conference, Invited Discussant for Award-winning paper, University of Oklahoma
2017 AAA & PCAOB, Invited Fraud Panel Speaker, Washington DC
2017 Institute for Fraud Prevention, Conference, Invited Presenter, New York, NY
2015 American Accounting Association, Accounting, Behavior and Organizations Doctoral Consortium, Invited Panel Speaker
2014 PCAOB Standing Advisory Group Meeting, Invited Fraud Panel Speaker
2014 AAA & PCAOB, Invited Fraud Task Force Panel Speaker

Conference Presentations & Discussions

2017 American Accounting Association, Auditing Midyear Meeting, Discussant
2016 Institute for Fraud Prevention, Conference, New York, NY, Presenter
2016 American Accounting Association, Auditing Midyear Meeting, Discussant
2015 Institute for Fraud Prevention Conference, New York, NY, Presenter
2015 American Accounting Association, Auditing Midyear Meeting, Discussant
2014 American Accounting Association, Annual Meeting, Moderator
2013 Institute for Fraud Prevention, Conference, Presenter
2010 American Accounting Association, Auditing Midyear Meeting, Discussant
2009 American Accounting Association, ABO Conference, Discussant
2009 American Accounting Association, Auditing Midyear Meeting, Discussant
2008 American Accounting Association, ABO Conference, Presenter
2008 American Accounting Association, Annual Meeting, Presenter
2007 American Accounting Association, Auditing Midyear Meeting, Discussant
2006 American Accounting Association, Annual Meeting, Presenter
2006 American Accounting Association, Auditing Midyear Meeting, Discussant
2005 American Accounting Association, Annual Meeting, Presenter
2005 American Accounting Association, Auditing Midyear Meeting, Discussant
2004 Georgia State (GSCPA) Minority Student Career Conference, Presenter
2004 Florida Institute of Certified Public Accountants Conference, Presenter
2003 American Accounting Association, Auditing Midyear Meeting, Presenter

NATIONAL SERVICE TO THE PROFESSION

Executive Committee

2019 - 2021– Treasurer, American Accounting Association Auditing Section

Chair and Co-Chair

2018 – 2019 Chair - Academic, AAA & AICPA Assurance Research Advisory Group (ARAG) Research Grant Award Selection Committee
2017 - 2018 Chair, AAA Deloitte Foundation Wildman Medal Award Selection Committee
2017 - 2018 Co-Chair, AAA Auditing Section, Midyear Conference
2016 - 2017 Chair, AAA Distinguished Contribution to Accounting Literature Award Selection Committee
2016 - 2017 Vice Chair, AAA Auditing Section, Midyear Meeting Research Agenda
2016 Chair, AAA Auditing Section, Innovation in Auditing & Assurance Education Award Selection Committee

Committee Member

2018 – 2019 AAA Auditing Section, Outstanding Manuscript Award Selection Committee, Member
2013- 2016 AAA, Notable Contributions to Accounting Literature Award Selection Committee, Member
2015- 2018 Institute for Fraud Prevention, Outstanding Dissertation Grant Selection Committee, Member
2015, 2006 AAA, Innovation in Auditing Award Committee, Member
2011 – 2014 PCAOB Fraud Research Synthesis Team, Member
2011 – 2015 AAA, Auditing Standards Committee, Member
2014, 2010, 2009, 2008 AAA, Auditing Outstanding Dissertation Award Committee, Member
2006 AAA, Accounting, Behavior and Organization Outstanding Dissertation Award Committee, Member

UNIVERSITY SERVICE

University Council and Chair Positions

2018 - Present, University of Georgia, University Council
2012 - 2017, Chair, University of Georgia, J.M. Tull School of Accounting, Federal Bureau of Investigation (FBI) faculty liaison for Financial Crimes and Investigations
2012 - 2016, Chair, University of Georgia, Dissertation Committee, Ashley Austin*, (graduated 2016)
**Received 2018 American Accounting Association, Forensic Section Outstanding Dissertation Award and 2020 Center for Audit Quality Research Advisory Board Grant*
2015 – 2016, Chair, University of Georgia, PRAC Program Review
2011 - 2015, Chair, University of Georgia, Terry College of Business International Business Committee

Formal Invited Mentor Relationships

2020 - Present, Mentor, University of Georgia, Fontaine Mentor Program
2019 – Present, Mentor, University of Georgia, Lilly Teaching Fellow, John Campbell
2016 - 2017, Mentor, University of Georgia – Young Dawgs Program, Avery Warner
2016, Mentor, University of Georgia, Lilly Teaching Fellow, Bridget Stomberg (left UGA 2016)

Committee Member

2019 – 2021, University of Georgia, Program Review Assessment Committee
2012 - Present, Member, University of Georgia, Terry College of Business Deer Run Fellow Selection

Committee

2005 - Present, University of Georgia, J.M. Tull School of Accounting Curriculum Committee
2019 Deer Run Fellow Faculty Representative at Deer Run Retreat
2016- 2020, Member, University of Georgia, University Council, Committee on Facilities
2016- 2019, Member, University of Georgia, Dissertation Committee, Christy Nielson, (graduated 2019)
2005 - 2018, Member, University of Georgia, Terry College of Business International Business Committee
2017 - 2018 Member, University of Georgia, J.M. Tull School of Accounting Southeast Accounting Research Conference (SESARC) Committee
2011 - 2014 Member, University of Georgia, Dissertation Committee, Emily Griffith, (graduated 2014)
2009 - 2012 Member, University of Georgia, Dissertation Committee, Ann Backof, (graduated 2012)
2011 Member, University of Georgia, J.M. Tull School of Accounting Faculty Recruitment Committee
2008 - 2011 Member, University of Georgia, Tull School of Accounting Doctoral Student Workshop
2010 Member, University of Georgia, Lilly Teaching Fellow Selection Committee
2008 - 2010 Member, University of Georgia, Dissertation Committee, Jeremy Griffin, (graduated 2010)
2006 - 2008 Member, University of Georgia, Dissertation Committee, Chad Simon, (graduated 2008)
2005 - 2007 Member, University of Georgia, Dissertation Committee, Pennie Bagley, (graduated 2007)

ACADEMIC AWARDS AND HONOR SOCIETIES

American Accounting Association & Ernst & Young New Faculty Fellow, 2005
Kappa Delta Sorority Snyder and Cavin Graduate Scholarship, Florida State University, 2003
American Accounting Association & Deloitte Foundation Doctoral Consortium Fellow, 2002
Senior Hall of Fame (awarded to five outstanding seniors from class of 7,500 students across the university), Florida State University, 1995
Florida State University, Master of Accounting Fellowship and Assistantship, 1994, 1995
Florida Institute of Certified Public Accountants Educational Foundation Scholarship, 1994, 1995
E.C. and Tillie Allen, Department of Accounting Scholarship, 1995
E. Ray Solomon, College of Business Scholarship, 1995
Deloitte and Touche Outstanding Senior Award, 1995 (awarded to one accounting senior each year)
Business Professional Women's Organization Scholarship, Florida State University, 1995
Corre Anding Stegall National Leadership Award, Florida State University, 1994
Kappa Delta Sorority, Most Outstanding Senior Award, 1994
Kappa Delta National Council Marion Day Mullins Scholarship, Florida State University, 1994
Katherine Warren Panhellenic Scholarship, Florida State University, 1994
Daytona Panhellenic Association Scholarship, Florida State University, 1994
Burning Spear, Leadership Honorary, *President and Treasurer*, Florida State University, 1993, 1994
Omicron Delta Kappa National Honor Society, *Secretary*, Florida State University, 1994
Mortar Board Senior Leadership and Scholarship Honorary, Florida State University, 1994
Beta Alpha Psi Accounting Honor Society, Florida State University, 1994
Order of Omega National Greek Leadership Honorary, Florida State University, 1994
Gold Key Leadership Honorary, *Vice President*, Florida State University, 1993
Golden Key National Honor Society, *Scholarship Chairman*, Florida State University, 1993
Phi Kappa Phi Honor Society, Florida State University, 1993
Seminole Torchbearers Leadership and Service Honorary, Florida State University, 1993
Garnet and Gold Girls, *Corresponding Secretary*, Florida State University, 1992-1994
Beta Gamma Sigma National Business Honor Society, Florida State University, 1993
Student Alumni Association, *Treasurer*, Florida State University, 1992-1994
Seminole Leadership Fellows, Florida State University, 1991-1994
Kappa Delta Sorority, *Vice President-Membership*, 1991-1994

MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS

American Accounting Association (AAA)
American Institute of Certified Public Accountants (AICPA)
Association of Certified Fraud Examiners (ACFE)
Georgia Society of Certified Public Accountants (GSCPA)

ATTENDANCE AT PROFESSIONAL MEETINGS AND CONFERENCES

AAA, Auditing Midyear Meeting, Las Vegas, NV, 2022
Deloitte Foundation – Federation of Schools of Accountancy (FSA) Faculty Symposium (virtual), 2021
European Institute for Advanced Studies in Management, Brussels, Belgium (virtual), 2021
Center for Audit Quality Symposium, Washington DC, (virtual), 2021
Norwegian School of Economics, Digital Audit Symposium, Norway (virtual), 2021
AAA, Auditing Midyear Meeting, (virtual), 2021
Center for Audit Quality Symposium, Washington DC, (virtual), 2020
Anti-Fraud Collaboration & Center for Audit Quality Symposium, Washington DC, (virtual), 2020
East Coast Behavioral Accounting workshop series (virtual), 2020
AAA Annual Meeting (virtual), 2020
AAA, Auditing Midyear Meeting, Houston, TX, 2020
Norwegian School of Economics, Digital Audit Conference, Norway (virtual), 2020
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2019
American Accounting Association Auditing Midyear Meeting, Nashville, TN 2019
International Symposium of Audit Research, Maastricht, Netherlands, 2018
American Accounting Association Auditing Midyear Meeting, Portland, OR 2018
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2018
Institute for Fraud Prevention Meeting, Presenter, New York, NY 2017
International Symposium of Audit Research, Sydney, Australia, 2017
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2017
American Accounting Association Auditing Midyear Meeting, Orlando, FL, 2017
Institute for Fraud Prevention Meeting, Presenter, New York, NY 2016
EY Faculty Symposium on Data Analytics, Minneapolis, MN 2016
American Accounting Association Auditing Midyear Meeting, Scottsdale, AZ, 2016
Federal Bureau of Investigation (FBI) Conference, Atlanta, Georgia, 2016
AAA Accounting, Behavior and Organizations Midyear Meeting, Nashville, TN, 2015
Federal Bureau of Investigation (FBI) Conference, Atlanta, Georgia, 2015
American Accounting Association, Annual Meeting, Chicago, IL, 2015
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2015
American Accounting Association, Auditing Midyear Meeting, Miami, FL, 2015
Federal Bureau of Investigation (FBI) Conference, Atlanta, Georgia, 2014
American Accounting Association, Annual Meeting, Atlanta, GA, 2014
PCAOB Standing Advisory Group Meeting, Washington DC, 2014
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2014
Institute for Fraud Prevention Conference, New York, New York, 2013
AAA Accounting, Behavior and Organizations Midyear Meeting, San Diego, California, 2013
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2013
American Accounting Association Auditing Midyear Meeting, New Orleans, Louisiana 2013
Federal Bureau of Investigation (FBI) Conference, Atlanta, Georgia, 2012
American Accounting Association ABO Conference, Atlanta, Georgia, 2012
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2012
American Accounting Association Auditing Midyear Meeting, Savannah, Georgia, 2012

FINRA & Stanford University Fraud Conference, Washington DC, November 2011
International Symposium on Audit Research, Quebec City, Canada, 2011
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2011
American Accounting Association Forensic Accounting Conference, New Orleans, Louisiana 2011
American Accounting Association Auditing Midyear Meeting, San Diego, California, 2010
American Accounting Association ABO Conference, Seattle, Washington, 2009
Southeast Summer Accounting Research Conference (SESARC), 2009
Ernst & Young, International Financial Reporting Standards Symposium, Cleveland, Ohio 2009
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2009
Corporate Governance Symposium, University of Texas at Austin, 2009
American Accounting Association Auditing Midyear Meeting, St. Petersburg, Florida 2009
Contemporary Accounting Research Annual Conference, Quebec City, Canada, 2008
American Accounting Association ABO Conference, Providence, Rhode Island, 2008
American Accounting Association Annual Meeting, Anaheim, California, 2008
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2008
Public Company Accounting Oversight Board (PCAOB) Symposium, Washington DC, 2007
Alston and Bird and KPMG Fraud Risk Management Symposium, Atlanta, Georgia, 2007
American Accounting Association Auditing Midyear Meeting, Charleston, South Carolina, 2007
The University of Illinois and KPMG Audit Symposium, Montvale, NJ, 2006
American Accounting Association Annual Meeting, Washington DC, 2006
Southeast Summer Accounting Research Conference (SESARC), 2006
American Accounting Association Auditing Midyear Meeting, Universal City, California, 2006
The University of Illinois and KPMG Auditing Conference, 2006
PricewaterhouseCoopers University, 2005
Ernst and Young New Faculty Consortium, 2005
Southeast Summer Accounting Research Conference (SESARC), 2005
American Accounting Association Annual Meeting, San Francisco, California, 2005
American Accounting Association Auditing Midyear Meeting, New Orleans, Louisiana, 2005
Association of Certified Fraud Examiners, Fraud Detection Training, Lake Buena Vista, Florida, 2004
The University of Illinois Audit Symposium, Champaign, Illinois, 2004
The Institute of Internal Auditors Meeting, Maitland, Florida, 2004
American Accounting Association Annual Meeting, Orlando, Florida, 2004
Business Measurement and Assurance Services (BMAS), University of Texas at Austin, 2003, 2001
American Accounting Association Auditing Meeting and Doctoral Consortium, 2004, 2003, 2002, 2001
American Accounting Association Annual Meeting, Honolulu, Hawaii, 2003
American Accounting Association Annual Meeting, Atlanta, Georgia, 2001
Judgment and Decision Making Annual Conference, Orlando, Florida, 2000
Journal of Accounting Literature Conference, University of Florida, 2000

SERVICE TO THE COMMUNITY

Executive Committees

2021 - Present – Executive Board of Trustees, Foundation for Excellence, Clarke County Schools

2020 - Present – Executive Board, Clarke Middle School Local School Governance Team

2017 - 2018 – President, Barrow Elementary School, Parent Teacher Association (PTA)

2015 - 2017 - Treasurer, Barrow Elementary School, Parent Teacher Association (PTA)