

Jennifer McCallen, Ph.D., CPA

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Terry College of Business
J.M. Tull School of Accounting
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EDUCATION:

University of Massachusetts <i>Doctor of Philosophy, Management, Conc: Accounting</i>	May 2018
North Carolina State University <i>Master of Science, Accounting</i>	May 2008
North Carolina State University <i>Bachelor of Science, Accounting – Financial Analysis</i>	May 2007

UNIVERSITY AND PROFESSIONAL EXPERIENCE

Assistant Professor, The University of Georgia	2018-Present
Instructor, University of Massachusetts	2013-2018
Teaching/Research Assistant, University of Massachusetts	2013-2018
Audit Manager, Deloitte & Touché, LLP	2008-2013

RESEARCH

Research Interests

Judgment and decision-making in accounting with specific interests in the auditor-client relationship, auditor judgments, audit regulation, and audit quality.

Working Papers

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism” with Dereck Barr-Pulliam, Joseph F. Brazel, and Kimberly Walker.

- Preparing for second round at *The Accounting Review*.
- Awarded a CAQ Access to Audit Personnel Grant – 2021.
- Awarded an ACFE research grant \$15,000 – 2021.

“How the Sleeper Effect Influences Auditors’ Evaluations of Audit Evidence” with Chris Agoglia and Bradley Bennett.

- Preparing for journal submission.
- Selected for ABO 2019 Best Papers Session
- Selected for presentation at the 2019 University of Texas Austin Audit Research Symposium

“Disentangling Overall Audit Inspection Risk: The Effects of Inspection Focus and Inspection Likelihood,” with Heather Carrasco, Marcus Doxey, Rich Houston, and Yoon Ju Kang.

- Preparing for resubmission to *Accounting, Organizations and Society*.

“SOX 404(b) Compliance and the 2020 Amendment to the SEC’s Accelerated Filer Definitions” with Roy Schmardebeck, Jonathan Shipman, and Robert Whited.

- Under review at *Contemporary Accounting Research*.
- Invited for presentation to the Securities and Exchange Commission – October 2019.

Works in Process

“Audit Quality Events: How do Firms Manage the Quality Control Process? The Experiences of Audit Firm Partners” with Mary Kate Dodgson, Dan Sunderland, and Andrew Trotman. *Data collection*.

“Audit Firms’ Root Cause Analysis Process: How Language and Method Influence Auditor Forthcomingness.” *Data analysis*.

“False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Joseph F. Brazel, Anna Gold, and Tammie Schaefer. *Data collection and analysis*.

- Awarded a CAQ RAB grant – 2020.
- Awarded a Foundation for Auditing Research (FAR) grant - 2021

“Data Analytics, Automation Bias, and the Exacerbating Effects of Active Choice” with Yoon Ju Kang and Dave Piercey. *Data collection*.

- Awarded a UMass Vice Chancellor for Research and Engagement grant – 2020.

“Improving Auditor Learning” with Jacqueline Hammersley. *Design stage*.

Publications

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

Media Citations

“The Costs of Complying with SOX’s Internal-Controls Audit Requirement” with Roy Schmardebeck, Jonathan E. Shipman and Robert Lowell Whited. CLS Blue Sky Blog (featured 7/29/19).

“What Auditors Know about Amazon Product Ratings and Four More Lessons from Cutting Edge Audit Research” by Donny C. Shimamoto. CPA Trendlines. Available at: <https://cpatrendlines.com/2021/02/05/what-auditors-know-about-amazon-product-ratings/>

Research Grants

Association of Certified Fraud Examiners, 2021, “Data Analytics and Skeptical Actions” with Joe Brazel. Funding to support research activities.

Foundation for Auditing Research, 2021, “False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Joseph F. Brazel, Anna Gold, and Tammie Schaefer. Auditor participant access and research funding.

Center for Audit Quality, 2021, “Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism” with Dereck Barr-Pulliam, Joseph F. Brazel, and Kimberly Walker. Auditor participant access.

Center for Audit Quality 2020, “False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?” with Joseph F. Brazel, Anna Gold, and Tammie Schaefer. Auditor participant access.

University of Massachusetts Research and Engagement Grant, 2020, “Data Analytics, Automation Bias, and the Exacerbating Effects of Active Choice” with Yoon Ju Kang and Dave Piercey. Funding to support research activities.

CONFERENCES AND PRESENTATIONS

Workshop Presentations

2021 Virginia Tech*
2021 University of Tennessee*
2020 North Carolina State University (*postponed*)
2020 East Coast Behavioral Accounting Workshop Series
2019 University of Wisconsin – Madison*
2019 Auburn University*
2019 Virginia Tech*
2019 Clemson University*
2019 Vrije Universiteit Amsterdam*
2019 Northeastern University*
2018 The University of Georgia
2018 Georgia Institute of Technology
2018 Georgia State University
2018 Baylor University*
2018 Texas Tech*

Conference Presentations

“How the Sleeper Effect Influences Auditors’ Evaluations of Audit Evidence” with Chris Agoglia and Bradley Bennett

- AAA Audit Midyear Meeting, Nashville, TN (January 2019)
- University of Texas Austin Audit Research Symposium (September 2019)
- AAA Accounting, Behavior, and Organizations Meeting, Providence, RI (October 2019)

“Disentangling Overall Audit Inspection Risk: The Effects of Inspection Focus and Inspection Likelihood,” with Heather Carrasco, Marcus Doxey, Rich Houston, and Yoon Ju Kang

- AAA Accounting, Behavior, and Organizations Meeting, Phoenix, AZ (October 2018)*
- AAA Audit Midyear Meeting, Portland, OR (January 2018)
- International Symposium on Audit Research, Sydney, Australia (June 2017)*

“Have the Costs of SOX Section 404(b) Changed Over Time? An Evaluation of Costs and Benefits of SOX Section 404(b) Compliance,” with Roy Schmardebeck, Jonathan Shipman, and Robert Whited

- University of Tennessee Accounting Research Symposium, Knoxville, TN (July 2018)*
- Invited Presentation at the Securities and Exchange Commission (October 2019)

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism” with Dereck Barr-Pulliam, Joseph F. Brazel, and Kimberly Walker.

- 2021 Hawaii Accounting Research Conference*
- The EIASM 8th Workshop on Audit Quality, Bocconi University, Italy*

*presented by co-author

Discussant

AAA Audit Midyear Meeting 2019

AAA Annual Meeting 2017

Reviewer

AAA Audit Midyear Meeting 2016, 2017, 2018, 2019, 2020, 2021, 2022

AAA Annual Meeting 2015, 2016, 2017, 2018, 2019, 2020

AAA ABO Midyear Meeting 2015, 2017, 2018, 2019

AAA NE Region Meeting 2015, 2017

AAA Midwest Region Meeting 2017

EAA Annual Congress 2020

Conference Participation

Contemporary Accounting Research Conference 2020

University of Texas Austin Audit Research Symposium, 2019

PwC Accounting and Tax Symposium, 2019

International Symposium on Audit Research, 2019

Deloitte/FSA Accounting Symposium, 2019

AAA New Faculty Consortium, 2019

AAA Audit Midyear Meeting, 2016, 2017, 2018, 2019, 2021

AAA Accounting, Behavior, and Organizations Meeting, 2017, 2018, 2019, 2020

AAA Annual Meeting, 2016, 2017, 2019

AAA Auditing Doctoral Consortium, Audit Midyear 2014, 2017, ABO 2017

Other Presentations

Panel Participant, Women of Isenberg Mellon Mutual Mentoring Conference

Gender and Diversity in the Classroom, Spring 2016

SERVICE

Ad Hoc Reviewer

Auditing: A Journal of Practice and Theory
Contemporary Accounting Research
Accounting, Organizations and Society

University Service

J.M. Tull School of Accounting Audit/Systems Curriculum Committee 2018-present

TEACHING

University of Georgia

- ACCT 5200, Auditing, Fall 2018, Fall 2019, Fall 2020 (3 sections)

University of Massachusetts – Amherst

Graduate-Level Teaching Experience

- Advanced Audit, MSA
- Financial Statement Analysis and Valuation, MBA
- Corporate Governance and Risk Attestation, MBA

Undergraduate-Level Teaching Experience

- Auditing
- Intermediate Financial Accounting I
- Introduction to Accounting II (Managerial Accounting)
- Undergraduate-Level Honors Independent Study Advisor

HONORS AND AWARDS

Student nominated “Significant Contribution to Career Development and Success”	Spring 2021
AAA ABO Best Paper Session	October 2019
Terry Teaching Innovation Grant	2019
AAA/Deloitte/Michael J. Cook Doctorial Consortium Fellow	June 2017
Arthur H. Carter Graduate Scholarship	2013, 2014, 2015, 2016
Arthur H. Carter Graduate Student Research Award	2016

PROFESSIONAL ACTIVITIES

Certified Public Accountant, North Carolina
Member, American Institute of Certified Public Accountants
Member, NCACPA
Member, American Accounting Association (AAA)