

**TINA D. CARPENTER, Ph.D., CPA**  
**Josiah Meigs Distinguished Teaching Professor**  
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## **EDUCATION**

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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**

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### ***University of Georgia; Athens, Georgia***

- \* *Full Professor*, since 2022
- \* *Associate Professor*, 2011-2022
- \* *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**

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

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

## **REFEREED PUBLICATIONS**

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Austin, A., T.D. Carpenter, M. Christ, and C. Nielson. 2024. Empowering Auditors to Pursue Fraud during Evidence Evaluation, *forthcoming in Accounting Horizons*. 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*.

Brazel, J., T. D. Carpenter, C. Gimbar, G. Jenkins and K. Jones. 2024. Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Audit Practice and Topics for Future Research, *Accounting Horizons* 38 (3) 1-12. This project was invited by the *American Institute for Certified Public Accountants (AICPA)* in connection with the *Auditing Standards Board* and the *International Accounting and Auditing Standards Board (IAASB)* as these standard setters sought expertise from these five professors

in developing a new *Fraud Audit Standard*. This research has earned an *AICPA research grant* to inform standard setting and has been recognized as a Top 10 Downloaded paper multiple times by SSRN.

Austin, A. and T.D. Carpenter. 2022. Game Changer: Can Modifications to Audit Firm Communication Improve Auditors' Actions in Response to Heightened Fraud Risk? *Auditing: A Journal of Practice & Theory*, 41 (2): 1-26.

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

Austin, A., T. D. Carpenter, M. Christ, and C. Nielson. 2021. The Data Analytics Journey: Interactions among Auditors, Managers, Regulation and Technology. *Contemporary Accounting Research*, 38 (3): 1888-1924.

- \* 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. It has also been recognized by Wiley publishing as being a "Top Cited Article" in 2023.

Brazel, J., T.D. Carpenter, K. Jones, and J. Thayer. 2021. Nonfinancial Measures and Fraud Risk. Evaluating Investors' Reactions to Greater Transparency. *Journal of Forensic Accounting Research*, 6 (1): 1-32.

- \* 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**

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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**

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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

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Bibler, S., T. D. Carpenter, M. Christ, and A. Gold. 2024. Thinking Outside of the Box: Engaging Auditors' Innovation Mindset to Improve Auditors' Fraud Actions in a Data-Analytic Environment. This research received an externally-funded research grant from the *Institute for Fraud Prevention (Association of Certified Fraud Examiners Research Institute)*, *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). This paper was presented at Tilburg University and Vrije University, Netherlands, and the University of Virginia (virtual). This paper was awarded the *2023 Best Paper at the European Auditing Research Network (EARnet)* symposium in Thessalonica, Greece and has been recognized as a Top 10 Downloaded paper multiple times by SSRN in 2023 and 2024. This paper is being revised for *Contemporary Accounting Research*, 2<sup>nd</sup> round.

Carpenter, T., M. Christ and M. Hugie. 2024. Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise. This project is funded by a research grant from the *Association for Certified Fraud Examiners (ACFE) Research Institute (ARI)*, and a *Terry Seed Grant for Business, Systems, Technology and Innovation Research*. This paper has been presented at the 2023 Grace Conference, 2023 Brigham Young University conference, 2023 American Accounting Association Accounting (AAA) Behavior and Organizations conference, the 2024 Deloitte/Kansas Audit, 2024 AAA Auditing Conference, 2024 International Symposium on Auditing Research (ISAR), and the 2024 University of Georgia brownbag series. This paper is being revised for *The Accounting Review*, 2<sup>nd</sup> round.

Austin, A. and T. Carpenter. 2024. Walk the Walk and Talk the Talk: Improving Auditors' Fraud Detection with Coaching in a Culture of Challenge. This project is funded by a research grant from *KPMG Foundation*. This working paper has been presented at the University of Alabama.

Carpenter, T., M. Christ, E. Deng, and M. Hugie. 2024. The Dynamics of Upward Knowledge Sharing: An Experimental Examination. This paper has been presented at the University of Georgia, Georgia State University's Critical Thinking Seminar, as well as the 2024 Brigham Young University Accounting Research Symposium, the 2024 AAA ABO Midyear meeting, and the 2024 European Institute for Advanced Studies in Management (ELASM) conference.

## WORK IN PROGRESS

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Austin, A. and T. D. Carpenter. 2024. "Pressing "Play" on Remote Trainings: Using Gamified E-Learning to Improve Auditor Fraud Detection." This research received an externally funded research grant from the *Institute for Fraud Prevention*, and *KPMG*. This paper is being prepared for submission.

Brazel, J., T. Carpenter, C. Gimbar, G. Jenkins, K. Jones. 2024. "Investors' Perspectives on Financial Reporting Fraud and Audit Reporting". This project was invited by the *American Institute for Certified Public Accountants (AICPA)* in connection with the *Auditing Standards Board* and the *International Accounting and Auditing Standards Board* as these standard setters sought expertise from these five professors in developing a new Fraud Audit Standard. This research has earned an *AICPA research grant* to inform standard setting. This project is in the data collection phase.

Brazel, J., T. Carpenter, J. McCallen, and N. McKenzie. 2024. "Delivering Bad News and Avoiding Backfire: Audit Committees' Reactions to Inspection Reports". This proposal is in the idea generation phase.

## RESEARCH HONORS, GRANTS RECEIVED AND MEDIA COVERAGE

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### *Research Honors*

*\*2023-2005 – Invited Expert to the United States Department of Defense, the Securities Exchange Commission (SEC), the Public Company Accounting Oversight Board (PCAOB) & American Institute for Certified Public Accountants (AICPA)*

*2023 Best Paper at the European Auditing Research Network (EARnet) symposium, Thessaloniki, Greece*

*2023 Invited Research Presentation – PCAOB Inspector Training, approximately 125 inspectors attended our webinar to learn from our research and how it impacts practice.*

*2023 Featured Research on UGA Today – Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Audit Practice and Topics for Future Research. This research also makes SSRN Top 10 list 10 times.*

*2023-2022 Invited Expert (one of five professors selected globally) by the American Institute of Certified Public Accountants and Auditing Standards Board in conjunction with the International Accounting and Auditing Standards Board for auditor fraud judgment research to provide guidance to standard setters as they develop a new Auditing Fraud Standard based on my research and fraud expertise. The first paper from this project is forthcoming in *Accounting Horizons*, “Recent Research on the Identification, Assessment, and Response to Fraud Risks: Implications for Audit Practice and Topics for Future Research.” This paper is also supported by a research grant from the AICPA.*

*2022 Requested by the American Institute of Certified Public Accountants (AICPA), Auditing Standards Board (ASB) and International Accounting and Auditing Standards Board (IAASB) for auditor fraud judgment research, “Game Changer: Can Modifications to Audit Firm Communication Improve Auditors’ Actions in Response to Heightened Fraud Risk?” This paper was published in *Auditing: A Journal of Practice & Theory* in 2022, “Empowering Auditors to Pursue Fraud during Evidence Evaluation,” working paper, and “Thinking Outside of the Box: Engaging Auditors; Innovation Mindset to Improve Auditors’ Fraud Judgments and Actions in a Data-Analytic Environment,” working paper.*

*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 was published in *Auditing: A Journal of Practice & Theory* in 2022.*

*2019 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*

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*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 I able to share my brainstorming and fraud findings that were circulated throughout the department.*

### **Research Grants**

#### **PwC INQUIRES Grant provided by PricewaterhouseCoopers Charitable Foundation (2024-2025)**

“Auditing AI-generated Audit Evidence: Defending Against Blind Trust when Machines Mimic Humans,” co-authored with *Ashley Austin (former UGA doctoral student)*, *Ann Backof (former UGA doctoral student)*, and *Margaret Christ (UGA Professor)*.

**American Institute of Certified Public Accountants (AICPA) (2022-2023)** – “Summary of Academic Research on Identification, Assessment, and Response to Fraud Risks” co-authored with Joe Brazel, Christine Gimbar, Greg Jenkins, and Keith Jones. This paper was published in *Accounting Horizons* in 2024.

**Association for Certified Fraud Examiners (ACFE) Research Institute (ARI) (2022-2023)** – “Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise” co-authored with *Margaret Christ (UGA Professor)* and *Miranda Hugie (UGA doctoral student)*. This paper is being revised for resubmission to the *Accounting Review*, 2<sup>nd</sup> round.

**KPMG Foundation Grant (2021 - 2023)**, “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)*. This is a working paper in the workshop phase.

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**Terry Sanford Research Grant (2022/2023)**

**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)*. This paper is being revised for resubmission to the *Accounting Review*, 2<sup>nd</sup> round.

**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)*. This paper is *Forthcoming in Accounting Horizons*.

**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 paper is being revised for resubmission to *Contemporary Accounting Research*, 2<sup>nd</sup> round.

**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 paper is being revised for resubmission to *Contemporary Accounting Research*, 2<sup>nd</sup> round.

**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 a working paper being prepared for submission to *Journal of Accounting Research*. This paper is being revised for resubmission to *Contemporary Accounting Research*, 2<sup>nd</sup> round.

**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 was published in *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 paper is forthcoming at *Accounting Horizons*.

**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 was published at *Auditing: A Journal of Practice & Theory* in 2022.

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**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 was published at *Auditing: A Journal of Practice & Theory* in 2022.

**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 Data Analytics Journey: Interactions Among Auditors, Managers, Regulation, and Technology (Austin, Carpenter, Christ and Nielson 2021). *PCAOB Release No. 2023-004, June 26, 2023, p. 29.*



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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.*

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## **INVITED PAPER PRESENTATIONS**

University of Alabama, 2024; Virginia Tech University, 2024; VU University-Amsterdam, Netherlands, 2023; Foundation for Auditing Research, Nyenrode University, Netherlands, 2023; University of Virginia, 2022; 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.

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## **REFEREED PROCEEDINGS**

Carpenter, T. D., M. Christ, E. Deng and M. Hugie. "The Dynamics of Upward Knowledge Sharing: An Experimental Investigation, European Institute for Advanced Studies in Management conference, Milan, Italy (2024).

Carpenter, T. D., M. Christ, E. Deng and M. Hugie. "The Dynamics of Upward Knowledge Sharing: An Experimental Investigation, AAA Accounting Behavior and Organizations Meeting (2024).

Carpenter, T. D., M. Christ, E. Deng and M. Hugie. "The Dynamics of Upward Knowledge Sharing: An Experimental Investigation, University of Kansas Audit Symposium, Kansas City, Kansas (2024).

Carpenter, T. D., M. Christ and M. Hugie. "Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise." International Symposium of Audit Research, Boston, MA (2024).

Carpenter, T. D., M. Christ and M. Hugie. "Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise." University of Kansas Audit Symposium, Kansas City, Kansas (2024).

Bibler, S., T.D. Carpenter, M. Christ and A. Gold. "Thinking Outside of the Box: Engaging Auditors' Innovation Mindset to Improve Auditors' Fraud Actions in a Data-Analytic Environment." AAA Auditing Midyear Meeting, New Orleans, LA (2024).

Carpenter, T. D., M. Christ and M. Hugie. "Trading Places: Audit Team Dynamics when Junior Auditors have

- Greater Technological Expertise.” AAA Auditing Midyear Meeting, New Orleans, LA (2024).
- Carpenter, T. D., M. Christ and M. Hugie. “Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise.” AAA Accounting Behavior and Organizations Meeting (2023).
- Carpenter, T. D., M. Christ and M. Hugie. “Trading Places: Audit Team Dynamics when Junior Auditors have Greater Technological Expertise.” AAA Accounting, Behavior and Organizations Meeting, Pittsburgh, PA (2023).
- Bibler, S., T.D. Carpenter, M. Christ and A. Gold. “Thinking Outside of the Box: Engaging Auditors’ Innovation Mindset to Improve Auditors’ Fraud Actions in a Data-Analytic Environment.” European Auditing Research Network (EARnet) Symposium, Thessaloniki, Greece (2023).
- Bibler, S., T.D. Carpenter, M. Christ and A. Gold. “Thinking Outside of the Box: Engaging Auditors’ Innovation Mindset to Improve Auditors’ Fraud Actions in a Data-Analytic Environment.” Foundation for Auditing Research, Amsterdam, Netherlands (2023).
- Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “Empowering Auditors to Find Fraud in Evidence Evaluation” AAA Accounting, Behavior and Organizations Conference, Phoenix, AZ (2022).
- Austin, A., T.D. Carpenter, M. Christ and C. Nielson. “Empowering Auditors to Find Fraud in Evidence Evaluation” International Symposium of Audit Research, Maastricht, Netherlands (virtual 2022).
- 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 (AMYM) (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, AMYM (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**

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2024 Meigs Distinguished Teaching Professor (University Granted Award – the University’s highest honor for excellence in instruction awarded to 4-6 professors across the university each year)

2023-2024 University of Georgia, Learning Technologies \$25,000 Innovation in Teaching Grant, (University Granted Award)

2023 EY Academic Resource Center Curriculum Innovation Award, (National Award – three awards total)

2023 Beta Alpha Psi, Graduate Teacher of the Year Award, (Student Granted Award)

2023 University of Georgia, Terry College of Business, Innovation in Teaching Grant, (College Granted)

2022 University of Georgia, Active Learning Summer Institute Fellow, (University Granted Award)

2022 Terry College of Business Outstanding Faculty Teaching Award, (College Granted Award)

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)

2021-2022 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)

## **PRESENTATIONS TO SCHOLARLY GROUPS AND TEACHING CONFERENCES**

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### ***Invited Presenter, Discussant, Panelist or Participant***

2023 UGA Lilly Teaching Fellows, Invited Presenter, Athens, GA  
2023 UGA Lilly Teaching Fellows Retreat, Invited Mentor, Unicoi Lodge, Helen, GA  
2023 UGA Academic Affairs and Teaching Academy Teaching Symposium, Atlanta, GA

## **TEACHING EXPERIENCE**

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

- \* **Forensic Accounting & Fraud Examination 2005-2024** (graduate level course)
- \* **Terry Study Abroad – Costa Rica, 2023-2024** (undergraduate level course)
- \* **First Year Odyssey Seminar 2022-2024** (undergraduate freshman seminar)
- \* **Behavioral Accounting Research 2019**, (PhD seminar)
- \* **Advanced Financial Accounting, 2005-2016** (graduate level course)

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

- \* **Audit I, 2002-2003**, (undergraduate level course)
- \* **Introduction to Financial Accounting, 2000-2001** (undergraduate level course)

## **EDITORIAL BOARDS AND REVIEWS FOR JOURNALS, CONFERENCES, AND GRANTS**

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### ***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**

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### ***Invited Presenter, Discussant, or Panelist***

2023 AAA Annual Meeting, Invited Panel Speaker, Denver, CO  
2023 AAA Sustainability Conference, Invited Presenter with EY, Washington DC  
2022 AAA Accounting, Behavior and Organizations Conference, Invited Plenary Discussant for Award-winning paper, Phoenix, AZ  
2022 International Symposium on Audit Research (ISAR), Presenter, Maastricht, Netherlands (virtual)  
2022 UGA Center for Teaching & Learning, Thinking Outside of the Box, Invited Panelist, Athens, GA  
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***

2023 American Accounting Association, Forensic Accounting Conference, Salt Lake City, UT, Presenter  
2022 American Accounting Association, Annual Meeting, San Diego, CA, Presenter  
2017 American Accounting Association, Auditing Midyear Meeting, Orlando, FL, 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, Miami, FL Discussant  
2014 American Accounting Association, Annual Meeting, Atlanta, GA, Moderator  
2013 Institute for Fraud Prevention Conference, New York, NY, 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 AND INTERNATIONAL SERVICE TO THE PROFESSION**

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### ***Executive Committee***

2019 - 2021– Treasurer, American Accounting Association Auditing Section

### ***Chair and Co-Chair***

2022-2023 Chair, AAA Auditing Section Distinguished Contribution to the Accounting Literature Award Selection Committee  
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***

2022 University of New South Wales, Australia, Dissertation Committee, Jessica Wang  
2021 Brigham Young University Accounting Program Accreditation Review Team, 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**

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### ***University Council, University Faculty Advisory Board and Chair Positions***

2024 Chair, University of Georgia, J.M. Tull School of Accounting, Third Year Review Committee  
2023 Chair, University of Georgia, J.M. Tull School of Accounting, Post-Tenure Review Committee  
2023 University of Georgia Active Learning Advisory Council, Teaching Grant Selection Committee  
2022 – 2023, University of Georgia, Faculty Advisory Board  
2022- Present, University of Georgia, Active Learning Advisory Council  
2018 - Present, University of Georgia, University Council, Terry College of Business Representative  
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***

2022 – Present, Mentor, University of Georgia Lilly Teaching Fellow, Sarah Whitley  
2020 - Present, Mentor, University of Georgia, Fontaine Mentor Program  
2019 – Present, Mentor, University of Georgia, Lilly Teaching Fellow, John Campbell  
2017 - 2018 Member, University of Georgia, J.M. Tull School of Accounting Southeast Accounting Research Conference (SESARC) Committee  
2016 - 2017, Mentor, University of Georgia – Young Dawgs Program, Avery Warner  
2016 - Mentor, University of Georgia, Lilly Teaching Fellow, Bridget Stomberg (left UGA 2016)

### ***University, College, and Department Committee Member***

2022, 2023, 2024, Member, Terry College of Business, Promotion and Tenure Committee for Lecturers  
2019 – 2021, Member, University of Georgia, Program Review Assessment Committee  
2012 - Present, Member, University of Georgia, Terry College of Business Deer Run Fellow Selection Committee  
2017 - 2018 Member, University of Georgia, J.M. Tull School of Accounting Southeast Accounting Research Conference (SESARC) 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  
2011 Member, University of Georgia, J.M. Tull School of Accounting Faculty Recruitment Committee  
2010 Member, University of Georgia, Lilly Teaching Fellow Selection Committee  
2008 - 2011 Member, University of Georgia, Tull School of Accounting Doctoral Student Workshop  
2005 - 2018, Member, University of Georgia, Terry College of Business International Business Committee

### ***Dissertation Committee Member***

2024-present, Member, University of Georgia, Dissertation Committee, Miranda Hugie  
2024-present, Member, University of Georgia, Dissertation Committee, Allison Hickey  
2021- 2022, Member, University of New South Wales, Australia, Dissertation Committee, Jessica Zhang (graduated 2022)  
2016- 2019, Member, University of Georgia, Dissertation Committee, Christy Nielson, (graduated 2019)  
2011 - 2014 Member, University of Georgia, Dissertation Committee, Emily Griffith, (graduated 2014)  
2009 - 2012 Member, University of Georgia, Dissertation Committee, Ann Backof, (graduated 2012)  
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**

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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



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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

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#### **MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS**

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

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#### **ATTENDANCE AT PROFESSIONAL MEETINGS AND CONFERENCES**

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AAA, Auditing Midyear Meeting, New Orleans, LA 2024  
ACFE Research Institute Meeting, Seattle, WA 2023  
AAA, Forensic Accounting Meeting, Salt Lake City, UT 2023  
AAA, Sustainability Meeting, Washington DC 2023  
AAA, Auditing Midyear Meeting, Austin, TX 2023  
AAA, Accounting, Behavior and Organizations Conference, Phoenix, AZ 2022  
Center for Audit Quality Symposium, Washington DC, (virtual), 2022  
PwC Accounting & Tax Symposium, San Diego, CA 2022  
AAA, Annual Meeting, San Diego, CA 2022  
AAA, Auditing Midyear Meeting, Las Vegas, NV, 2022  
Terry College of Business Women's Leadership Conference, Atlanta, GA 2021  
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

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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

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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  
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

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## **SERVICE TO THE COMMUNITY**

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### ***Executive Committees***

*2020 - 2024 – Executive Board, Clarke Middle School Local School Governance Team*  
*2022 – 2023 – Treasurer, Clarke Central Highschool, Parent Teacher Organization (PTO)*  
*2021 - 2024 – Executive Board of Trustees, Foundation for Excellence, Clarke County Schools*  
*2017 - 2018 – President, Barrow Elementary School, Parent Teacher Association (PTA)*  
*2015 - 2017 - Treasurer, Barrow Elementary School, Parent Teacher Association (PTA)*