

# Jennifer McCallen, Ph.D., CPA

Terry College of Business  
J.M. Tull School of Accounting  
The University of Georgia  
A325 Moore-Rooker Hall  
Athens, Georgia 30602

[Jennifer.McCallen@uga.edu](mailto:Jennifer.McCallen@uga.edu)

## 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

---

### Primary 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.

- Under second round review at *Contemporary Accounting Research*.

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

- Under second round review at *Accounting Horizons*.

“Are template-based quality control strategies associated with audit outcomes? Evidence from auditor disclosures” with A. Nicole Skinner and Sarah B. Stuber.

- Revising for second round at *The Accounting Review*.

“Auditors’ Planned Responses to Clients’ Use of Artificial Intelligence” with Nikki MacKenzie and Jane Thayer.

- Revising for second round at *The Accounting Review*.

“Financial Reporting Consequences of Exempting Low-Revenue Issuers from the Internal Control Audit Requirement” with Roy Schmardebeck, Jonathan Shipman, and Robert Whited.

- Revising for second round at *The Accounting Review*.

“How do quality events enable and obstruct quality improvements? Insights from Audit Firm Leaders” with Mary Kate Dodgson, Dan Sunderland, and Andrew Trotman.

- Under review at *Contemporary Accounting Research*.

“Re-thinking Source Credibility: How the Sleeper Effect Influences Auditors’ Evaluations of Audit Evidence” with Chris Agoglia and Bradley Bennett.

## **Works in Process**

“Quality Control Reporting” with Joseph Brazel, Tina Carpenter, and Nikki MacKenzie

- Data collection.

“Audit Firms’ Root Cause Analysis Process: How Language and Method Influence Auditor Forthcomingness” with Jackie Hammersley.

- Data analysis.

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

- Collecting and analyzing third round of data.

“Audit Chatbots” with Nikki MacKenzie and Susan Rykowski.

- Theory development

## **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 and Research Impact**

“*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 CuttingEdge Audit Research*” by Donny C. Shimamoto. CPA Trendlines. Available at: <https://cpatrendlines.com/2021/02/05/what-auditors-know-about-amazon-product-ratings/>

## **CONFERENCES AND PRESENTATIONS**

---

### **Workshop Presentations**

2024 University of Kansas\*

2024 University of Connecticut\*

2024 University of Texas – Austin\*

2023 University of Washington\*

2023 Michigan State University\*  
 2023 University of Texas – Austin\*  
 2023 University of Washington\*  
 2022 North Carolina State University  
 2021 Virginia Tech\*  
 2021 University of Tennessee\*  
 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 do quality events enable and obstruct quality improvements? Insights from Audit Firm Leaders” with Mary Kate Dodgson, Dan Sunderland, and Andrew Trotman.

- AAA Audit Midyear Meeting (January 2024)
- International Symposium on Audit Research, Boston, MA (June 2024)\*

“Are template-based quality control strategies associated with audit outcomes? Evidence from auditor disclosures”

- University of Texas – Austin Audit Research Symposium (November 2023)\*
- AAA Audit Midyear Meeting (January 2024)\*

“Auditors’ Planned Responses to Clients’ Use of Artificial Intelligence”

- AAA Accounting, Behavior, and Organizations Meeting, Providence, RI (October 2023)
- University of Texas – Austin Audit Research Symposium (November 2023)
- AAA Audit Midyear Meeting (January 2024)\*
- European Network for Experimental Accounting Research, Rotterdam, Netherlands (July 2024)

“Re-thinking Source Credibility: 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)
- International Symposium on Audit Research, Sydney, Australia (June 2023)

“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)\*

“SOX 404(b) Compliance and the 2020 Amendment to the SEC’s Accelerated Filer Definitions,” 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.

- 2020 Hawaii Accounting Research Conference\*
- The 8<sup>th</sup> Workshop on Audit Quality, Bocconi University, Italy\*

\*presented by co-author

### **Discussant**

AAA Audit Midyear Meeting 2019, 2023

AAA Annual Meeting 2017

### **Reviewer**

AAA Audit Midyear Meeting 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025

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

AAA ABO Midyear Meeting 2015, 2017, 2018, 2019, 2022, 2023, 2024

AAA NE Region Meeting 2015, 2017

AAA Midwest Region Meeting 2017

EAA Annual Congress 2020

### **Conference Participation**

European Network for Experimental Accounting Research 2024

Contemporary Accounting Research Conference 2020, 2024

University of Texas Austin Audit Research Symposium, 2019, 2023

PwC Accounting and Tax Symposium, 2019

International Symposium on Audit Research, 2019, 2023

Deloitte/FSA Accounting Symposium, 2019

AAA New Faculty Consortium, 2019

AAA Audit Midyear Meeting, 2016, 2017, 2018, 2019, 2021, 2022, 2023, 2024

AAA Accounting, Behavior, and Organizations Meeting, 2017, 2018, 2019, 2020, 2022, 2023

AAA Annual Meeting, 2016, 2017, 2019

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

### **Other Presentations**

Women in Business Faculty Panel Fall 2021, Fall 2022

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*  
*Journal of Business Ethics*

### University Service

J.M. Tull School of Accounting Audit/Systems Curriculum Committee	2018-present
J.M. Tull School of Accounting Scholarships Committee	2024

## TEACHING

---

### University of Georgia

- |   |                     |
|---|---------------------|
| <ul style="list-style-type: none"><li>• ACCT 5200, Auditing (3 sections)<br/>In-person and Hybrid</li></ul> | Fall 2018 - Present |
|---|---------------------|

### University of Massachusetts – Amherst

#### *Graduate-Level Teaching Experience*

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

#### *Undergraduate-Level Teaching Experience*

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

## HONORS AND AWARDS

---

ACFE Research Grant	June 2021
CAQ AAP Grant	Spring 2021
Student nominated “Significant Contribution to Career Development and Success”	Spring 2021, Fall 2022, Fall 2023
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)  
Member, Certified Fraud Examiners Association