

# Jennifer McCallen, Ph.D., CPA

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## EDUCATION:

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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

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Assistant Professor, The University of Georgia • 3 tenure clock extensions (2 FMLA and 1 covid-related)	2018-Present
Instructor, University of Massachusetts	2013-2018
Teaching/Research Assistant, University of Massachusetts	2013-2018
Audit Manager, Deloitte & Touché, LLP	2008-2013

## RESEARCH

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### Primary Research Interests

Judgment and decision-making in accounting with specific interests in audit regulation, audit quality, quality control, technology in auditing/accounting, and auditor judgments

### Publications

McCallen, J.B., H. Carrasco, M.M. Doxey, R.W. Houston, and Y.J. Kang. 2025. “Disentangling Overall Audit Inspection Risk: The Effects of Inspection Focus and Inspection Likelihood”. *Accounting Horizons*, 2025.

“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.

### 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 third round at *Contemporary Accounting Research*.

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

- Under second round review 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.

- Under second round review at *The Accounting Review*.

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

- Preparing for second round review at *Review of Accounting Studies*.

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

- Preparing for second round at *Contemporary Accounting Research*.

“Does Audit Data Analytic Calibration Matter? It Depends on Experience” with Joseph Brazel, Anna Gold, and Tammie Schaefer.

- Under review at *Auditing: A Journal of Practice and Theory*.

“Breaking the Barrier: Encouraging Auditor Candor in Root Cause Analysis”

- Preparing for submission to *The Accounting Review*.

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

- Preparing for submission to *Auditing: A Journal of Practice and Theory*.

### **Works in Process**

“Audit Chatbots: Hallucinations and Reliance” with Rick Hatfield, Nikki MacKenzie, and Susan Rykowski.

- Theory & Instrument development

“Positive Quality Events”

- Theory development

### **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/>

Cited in: PCAOB Release No. 2024-007. Amendments related to aspects of designing and performing audit procedures that involve technology assisted analysis of information in electronic form. Available at: <https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-052/2024-007-adoptingrelease.pdf>

Cited in: SEC Release No. 34-88365; File No. S7-06-19 Accelerated Filer and Large Accelerated Filer Definitions. Available at: <https://www.sec.gov/files/rules/final/2020/34-88365.pdf>

## PRESENTATIONS

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- 2025** Florida State University  
Emory University\*  
University of Pittsburgh\*  
Telfar Conference in Accounting, Auditing and Accountability, Ottawa, Ontario  
International Symposium on Audit Research, Singapore (Presenter, Accepted paper)
- 2024** University of Kansas\*  
Lehigh University\*  
University of Connecticut\*  
University of Texas – Austin\*  
AAA Audit Midyear Meeting (3 papers)  
International Symposium on Audit Research, Boston, MA\*  
European Network for Experimental Accounting Research, Rotterdam, Netherlands
- 2023** University of Washington\*  
Michigan State University\*  
University of Texas – Austin\*  
University of Washington\*  
University of Texas – Austin Audit Research Symposium (2 papers)  
AAA Accounting, Behavior, and Organizations Meeting, Pittsburgh, PA  
International Symposium on Audit Research, Sydney, Australia
- 2022** North Carolina State University
- 2021** Virginia Tech\*  
University of Tennessee\*
- 2020** East Coast Behavioral Accounting Workshop Series  
Hawaii Accounting Research Conference\*  
The 8<sup>th</sup> Workshop on Audit Quality, Bocconi University, Italy\*
- 2019** University of Wisconsin – Madison\*  
Auburn University\*  
Virginia Tech\*  
Clemson University\*  
Vrije Universiteit Amsterdam\*  
Northeastern University\*  
AAA Audit Midyear Meeting, Nashville, TN  
University of Texas – Austin Audit Research Symposium  
AAA Accounting, Behavior, and Organizations Meeting, Providence, RI  
Invited Presentation at the Securities and Exchange Commission
- 2018** The University of Georgia  
Georgia Institute of Technology  
Georgia State University  
Baylor University\*  
Texas Tech\*

AAA Accounting, Behavior, and Organizations Meeting, Phoenix, AZ  
AAA Audit Midyear Meeting, Portland, OR  
University of Tennessee Accounting Research Symposium, Knoxville, TN\*

**2017** International Symposium on Audit Research, Sydney, Australia\*

\*presented by co-author

### **Discussant**

European Network for Experimental Accounting Research 2024  
AAA Audit Midyear Meeting 2019, 2023, 2026  
AAA Annual Meeting 2017

### **Reviewer**

AAA Audit Midyear Meeting 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026  
AAA Annual Meeting 2015, 2016, 2017, 2018, 2019, 2020  
AAA ABO Midyear Meeting 2015, 2017, 2018, 2019, 2022, 2023, 2024, 2025  
AAA NE Region Meeting 2015, 2017  
AAA Midwest Region Meeting 2017  
EAA Annual Congress 2020

### **Conference Participation**

†North Carolina State Risk Governance Symposium, 2025  
PCAOB Conference on Auditing and Capital Markets, 2024  
European Network for Experimental Accounting Research 2024, Presenter and Discussant  
†Contemporary Accounting Research Conference 2020, 2024, 2025  
†University of Texas Austin Audit Research Symposium, 2019 (accepted paper), 2023 (2 accepted papers), 2025  
†Virginia Tech Accounting Conference 2023  
PwC Accounting and Tax Symposium, 2019  
International Symposium on Audit Research, 2019, 2023, 2025  
Deloitte/FSA Accounting Symposium, 2019  
AAA New Faculty Consortium, 2019  
AAA Audit Midyear Meeting, 2016, 2017, 2018, 2019, 2021, 2022, 2023, 2024, 2025, 2026  
AAA Accounting, Behavior, and Organizations Meeting, 2017, 2018, 2019, 2020, 2022, 2023, 2024, 2025  
AAA Annual Meeting, 2016, 2017, 2019  
AAA Auditing Doctoral Consortium, Audit Midyear 2014, 2017, ABO 2017

† Denotes Invite-Only Conference

### **Other Presentations**

Women in Business Faculty Panel Fall 2021, Fall 2022, Spring 2026  
Panel Participant, Women of Isenberg Mellon Mutual Mentoring Conference  
*Gender and Diversity in the Classroom*, Spring 2016

### **SERVICE**

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### **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**

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### **University of Georgia**

- ACCT 5200, Auditing (3 sections) Fall 2018 - Present  
In-person and Hybrid

### **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**

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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, Fall 2024
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**

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