

# Jennifer B. McCallen

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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	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 the auditor-client relationship, auditor judgments, audit regulation, and audit quality.

### Working Papers

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

“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.

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

“Did the SEC make a mistake by exempting low-revenue issuers from the internal control audit requirement?” with Roy Schmardebeck, Jonathan Shipman, and Robert Whited.

“The Divergence of Auditors’ Stated Risk Assessments and Planned Audit Responses to Clients’ Use of Artificial Intelligence” with Nikki MacKenzie and Jane Thayer.

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

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

### **Works in Process**

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

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

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

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

### **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 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**

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### **Workshop Presentations**

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?” with Mary Kate Dodgson, Dan Sunderland, and Andrew Trotman.

- AAA Audit Midyear Meeting (*scheduled January 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 (*scheduled January 2024*)

“The Divergence of Auditors’ Stated Risk Assessments and Planned Audit 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 (*scheduled January 2024*)

“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)
- University of Texas – Austin (February 2023)\*
- University of Washington (April 2023)\*

“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  
AAA Annual Meeting 2015, 2016, 2017, 2018, 2019, 2020  
AAA ABO Midyear Meeting 2015, 2017, 2018, 2019, 2022, 2023  
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, 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  
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**

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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

**TEACHING**

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**University of Georgia**

- ACCT 5200, Auditing, Fall 2018, Fall 2019, Fall 2020, Spring 2022, Fall 2022, Fall 2023 (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**

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