Daniel Aobdia

Smeal College of Business, Pennsylvania State University
Business Building, University Park, PA
daniel_aobdia@psu.edu

ACADEMIC EMPLOYMENT

The Pennsylvania State University, Smeal College of Business	State College, PA
Ernst & Young Professor of Accounting	July 2024-Present
Associate Professor and PricewaterhouseCoopers LLP Research Fellow	August 2021-July 2024
Northwestern University, Kellogg School of Management	Evanston, IL
Associate Professor	September 2017-July 2021
Assistant Professor / Donald P. Jacobs Scholar	July 2012-August 2017
Public Company Accounting Oversight Board (PCAOB)	Chicago, IL
Senior Economic Research Fellow, Center for Economic Analysis	Sept. 2014-Sept. 2016

VISITING POSITION

Stockholm School of Economics	Stockholm, Sweden
Bertil Edlund Visiting Professor	January 2024-Present

EDUCATION

UCLA Anderson School of Management	Los Angeles, CA
Ph.D. in Management (Accounting)	Jan 2009-June 2012
UCLA Anderson School of Management	Los Angeles, CA
M.B.A.	Sept 2006-June 2008
Stanford University	Stanford, CA
M.S. in Management Science and Engineering	Sept 2001-June 2002
Ecole Nationale des Ponts et Chaussées	Paris, France
M.S. in Engineering (Diplôme d'ingénieur)	Sept 1999-June 2002
Ecole Polytechnique	Paris, France
B.S. in Math and Physics (Diplôme d'ingénieur)	Sept 1996-June 1999

RESEARCH

Principal Interests

My research interests span empirical accounting and economics. My primary focus is using auditing as a setting to answer broad economic questions, such as the impact of regulation on capital and product markets, the role of information spillovers, and the influence of labor and non-labor inputs in

organizations, including the role of high-skilled immigration, culture, and internal control systems. Another focus is studying the effects of disclosure on the functioning of capital and product markets.

Publications

1. "Inter-Industry Network Structure, Information Transfer, and the Cross-Predictability of Earnings and Stock Returns" with Judson Caskey and N. Bugra Ozel
Review of Accounting Studies 19 (3), September 2014, pp 1191-1224.
- 2013 *Review of Accounting Studies* Conference Paper

2. "Capital Market Consequences of Audit Partner Quality" with Chan-Jane Lin and Reining Petacchi
The Accounting Review 90 (6), November 2015, pp 2143-2176.
- Cited by the PCAOB in releases No. 2013-009, No. 2015-004 and No. 2015-008 on requiring disclosure in the U.S. of the name of the engagement partner on the audit, adopted on December 15 2015, and in release No. 2024-004 on general responsibilities of the auditor
- Cited by PCAOB Chairman J. Doty in Dec 3 and 8 2014, and May 7 and Jun 22 2015 speeches
- Cited by the SEC in release No. 33-9862; 34-75344 on its concept release for possible revisions to audit committee disclosures, and in release No. 34-77082 on proposed rules on improving the transparency of audits

3. "Proprietary Information Spillovers and Supplier Choice: Evidence from Auditors"
Review of Accounting Studies 20 (4), December 2015, pp 1504-1549.

4. "Regulatory oversight and auditor market share" with Nemit Shroff
Journal of Accounting and Economics 63 (2-3), April-May 2017, pp 262-287.
- Cited by PCAOB Board member Anthony C. Thompson in July 26 2023 speech and in PCAOB release No. 2024-012 on firm and engagement metrics

5. "Non-Compete Agreements, Product Market Competition, and Company Disclosure"
Review of Accounting Studies 23 (1), March 2018, pp 296-346.

6. "Unionization, Product Market Competition and Strategic Disclosure" with Lin Cheng
Journal of Accounting and Economics 65 (2-3), April-May 2018, pp 331-357.

7. "Are Immigrants Complements or Substitutes? Evidence from the Audit Industry" with Anup Srivastava and Erqiu Wang
Management Science 64 (5), May 2018, pp 1997-2012.
- "Best Midyear Meeting Paper" award at the AAA 2016 Auditing Section Midyear Meeting
- Special Feature article on the Management Science website and selected for inclusion in the Management Science review blog

8. "The impact of the PCAOB individual engagement inspection process – Preliminary evidence"
The Accounting Review 93 (4), July 2018, pp 53-80.
- Cited in the PCAOB post-implementation review of AS 1220, engagement quality review (Staff White Paper), by PCAOB Board member J. Robert Brown in July 23 2020 speech, in PCAOB release No. 2024-002 and No. 2024-012 on firm and engagement metrics, in PCAOB release No. 2024-004 on general responsibilities of the auditor, and in PCAOB release No. 2024-005 on a firm's system of quality control
- Cited by the SEC in releases No. 34-93701 and 34-91364 on interim and final rule for Holding Foreign Companies Accountable Act Disclosure, in release Nos. IA-5955 on proposing to require registered investment advisors to private funds to provide more transparency to investors, and in

releases Nos. 33-11275 and 34-99678 on enhancement and standardization of climate-related disclosures for investors

9. "Do practitioner assessments agree with academic proxies for audit quality? Evidence from PCAOB and internal inspections"
Journal of Accounting and Economics 67 (1), February 2019, pp 144-174.

- Formerly titled: "The validity of publicly available measures of audit quality. Evidence from the PCAOB inspection data"
- Cited by the SEC in release No. 34-77082 on proposed rules on improving the transparency of audits, and by the PCAOB in release No. 2015-008, in the post-implementation review of AS 1220, engagement quality review (Staff White Paper), in PCAOB releases No. 2022-006 and No. 2024-005 on a firm's system of quality control, and in PCAOB release No. 2024-002 and No. 2024-012 on firm and engagement metrics

10. "Why shouldn't higher IQ audit partners deliver better audits? A discussion of Kallunki, Kallunki, Niemi and Nilsson."
Contemporary Accounting Research 36 (1), Fall 2019, pp 1404-1416.

11. "The economic consequences of audit firms' quality control system deficiencies"
Management Science 66 (7), July 2020, pp 2883-2905.

- Formerly titled: "Does the culture of the largest audit firms influence their audit quality and efficiency?"
- Cited in the PCAOB post-implementation review of AS 1220, engagement quality review (Staff White Paper), and in PCAOB releases No. 2022-006 and No. 2024-005 on a firm's system of quality control
- Cited by the SEC in release Nos. IA-5955 on proposing to require registered investment advisors to private funds to provide more transparency to investors and in releases Nos. 33-11275 and 34-99678 on enhancement and standardization of climate-related disclosures for investors
- Presented at the May 2017 PCAOB Standing Advisory Group meeting

12. "Heterogeneity in expertise in a credence goods setting: Evidence from audit partners" with Saad Siddiqui and Andres Vinelli
Review of Accounting Studies 26 (2), June 2021, pp 693-729.

- Cited in the PCAOB post-implementation review of AS 1220, engagement quality review (Staff White Paper), and in PCAOB release No. 2024-002 and No. 2024-012 on firm and engagement metrics

13. "Changes in Big N auditors' client selection and retention strategies over time" with Luminita Enache and Anup Srivastava
Review of Quantitative Finance and Accounting 56 (2), February 2021, pp 715-754.

14. "Public audit oversight and the originate-to-distribute model" with Yiwei Dou and Jungbae Kim
Journal of Accounting and Economics 72 (1), August 2021.

15. "The effect of audit firm internal inspections on auditor effort and financial reporting quality" with Reining Petacchi
The Accounting Review 98 (5), September 2023.

- Cited by PCAOB Board member J. Robert Brown in Dec 17 2019 speech and in PCAOB release No. 2024-005 on a firm's system of quality control

16. “The Economics of Audit Production: What Matters for Audit Quality? An empirical analysis of the role of mid-level managers within the audit firm” with Preeti Choudhary and Noah Newberger
The Accounting Review 99 (2), March 2024.

- Cited in the PCAOB post-implementation review of AS 1220, engagement quality review (Board Report, PCAOB release No. 2018-004, and Staff White Paper), and releases No. 2024-002 and No. 2024-012 on firm and engagement metrics
- Cited by PCAOB Board member J. Robert Brown in Sept 27 2019, and Dec 17 2019 speeches

17. “The influence of labor market power in the audit profession” with Qin Li, Ke Na, and Hong Wu
The Accounting Review 99 (5), September 2024.

- Cited by the PCAOB in release No. 2024-008, amendment to PCAOB rule 3502 governing contributing liability

18. “Political Connections and the Effectiveness of US State Government Resource Allocation” with Allison Koester and Reining Petacchi
Journal of Law and Economics 67(3), August 2024.

19. “Auditor reputation concerns, human capital investment, and audit quality” with Xuejiao Liu, Ke Na, and Hong Wu
Journal of Accounting and Economics 79(2-3), April-May 2025.

20. “EDGAR implementation, unionization, and strategic disclosure” with Lin Cheng, Qin Tan, and Xuan Wu
The Accounting Review 100(3), May 2025.

21. “Do auditors understand the implications of ESG issues for their audits? Evidence from financially material negative ESG incidents” with Aaron Yoon
Journal of Accounting and Economics 81(2), April 2026.

22. “Deciphering the PCAOB Inspection Process: Evidence and Predictive Insights from Public Data” with Edward Xuejun Li, K. Ramesh, and Min Shen
Management Science 72(7), July 2026.

23. “Does personality similarity influence the formation of auditor-in-charge – client relationships and audit quality? Evidence from the Swedish military conscription data” with Ting Dong, Henrik Nilsson, and Liwei Zhu
Management Science 72(8), August 2026.

24. “What Have We Learned About Audit Partners From PCAOB Form AP? A Literature Review” with Jenna Burke, Kris Hardies, Brad Lawson, Tim Seidel, and Aleksandra (Ally) Zimmerman
Auditing: A Journal of Practice & Theory, forthcoming.

25. “Do investors care who led the audit in the U.S.? Evidence from announcement of accounting restatements” with Vincent Castellani and Paul Richardson

- Cited in PCAOB release No. 2024-012 on firm and engagement metrics

The Accounting Review, forthcoming.

Selected Working Papers

26. “Auditing effects on employment hiring: evidence from the New York City algorithmic bias law” with Hao Ma and Sheryl Zhang

27. “How Do Banks Respond to Their Auditors’ Misconduct? Evidence from the 2017 KPMG-PCAOB Audit Inspection Scandal” with Chunbing Cai, Yupeng Lin, and Yibin Liu

28. “Emissions Restatements After the SEC Climate Proposal: Evidence from Carbon Disclosure Project Filings” with Gerrit Köchling, Peter Limbach, and Aaron Yoon

29. “Going concern opinions, institutional trading, and bond price impact” with Zhongwen Fan, Derrald Stice, and Qion Wu

30. “Spear and shield: the effect of short-selling pressure on corporate accountants” with Yupeng Lin, Jiaquan Yao, and Keyuan Zhang

31. “The Role of High-Skilled Foreign Accounting Labor in Shaping U.S. Startup Outcomes” with Bobby Carnes and Kevin Munch
- “Best Paper” award at the 19th Annual Haskell & White Corporate Reporting and Governance conference

32. “Individual auditor legal liability and collaborative networks: Evidence from mandatory changes to limited liability partnerships in China” with Zihui Li, Keyuan Zhang, and Min Zhang

33. “Market-based incentives for optimal audit quality” with Andrew Acito, Amir Amel-Zadeh, James Anderson, William L. Anderson, Francois Brochet, Thomas Bourveau, Huaizhi Chen, Jonathan Fluharty-Jaidee, Martin Schmalz, Manyun Tang, Scott Wang, Josh White, and William Zame
- Cited in PCAOB release No. 2024-012 on firm and engagement metrics

34. “How Does Auditor Workload Affect Employee Spending and Turnover? Evidence from Micro-Level Transaction Data” with Jungbae Kim, Ben Lourie, and Chenqi Zhu

35. “The Effect of CPA Firm Mobility and the Potential for Increased Audit Market Competition on Local Audit Markets” with Ping Gong, and Hao Ma

36. “Organized labor and strategic disclosure through online job postings” with Lin Cheng, Liwei Weng, and Meiling Zhao

37. “The importance of audit partner-client matches in explaining audit quality and fees” with Jing Pan

38. “The Class Pay Gap in Public Accounting: Does Socioeconomic Background Matter?” with Ting Dong, Irina Gazizova, and Henrik Nilsson
- “Best Paper in Accounting Award.” 2026 Financial Management & Accounting Research Conference

Older Working Papers

39. “Do auditors correctly identify and assess internal control deficiencies? Evidence from the PCAOB data” with Preeti Choudhary and Gil Sadka
- 2nd place prize paper. Glen McLaughlin prize for research in accounting and ethics. April 2018
- Cited by the SEC in release No. 34-88365 on amendments to accelerated filer and large accelerated filer definitions

40. “Consequences of Low-Quality Audits for Engagement Partners: The Importance of Audit Firm Quality Control Systems” with Reining Petacchi

41. “Policy barriers to inshoring of human talent” with Anup Srivastava

42. “Underwater shares and earnings management to beat forecasts” with Judson Caskey

43. “Investor Cost Basis and Takeover Bids” with Judson Caskey

TEACHING EXPERIENCE

Smeal College of Business, Penn State University

- Auditing (undergraduate), Spring 2022, 2023, 2024, 2025, 2026
- Doctoral seminar, Spring 2022, 2023, 2024, 2025
- Financial Accounting for MBAs, Fall 2024

Northwestern University, Kellogg School of Management

- Accounting for Decision Making (MBA and MMM programs core), Summer 2013 and 2014, Fall 2016 and 2017, Winter 2019, Fall 2019 and 2020 (Law School, MSMS, and MBA classes)

UCLA Anderson School of Management, MBA program

- Financial Statement Analysis (teaching assistant, 2008, 2009, 2011 and 2012)
- Corporate Financial Reporting (teaching assistant, 2010)
- Corporate Finance (teaching assistant, 2008)
- Financial Accounting (teaching assistant, 2007)

AWARDS AND HONORS

- Best Paper in Accounting Award. 2026 Financial Management & Accounting Research Conference
- 2025 Journal of Accounting Research Excellence in Refereeing Award
- 2024 The Accounting Review Outstanding Reviewer Award
- 2023 Review of Accounting Studies (RAST) Top Referee Award
- Best paper award at the 2023 Haskell & White Corporate Reporting & Governance conference
- Best Reviewer Award for Hawaii Accounting Research Conference HARC-2023
- Excellence in Reviewing Recognition 2020 and 2021. European Accounting Review
- Outstanding Reviewer Award 2017-2020. The Accounting Review
- 2nd place prize paper. Glen McLaughlin prize for research in accounting and ethics. April 2018
- Financial Accounting and Reporting Section (FARS) 2015-16 Excellence in Reviewing award
- Best Midyear Meeting Paper Award at the AAA 2016 Auditing Section Midyear Meeting
- Lawrence Revsine Research Fellowship (2014-2020)
- Ernst & Young LIVE Program Research Fellowship (2012-2014)
- Deloitte Foundation Doctoral Fellowship (2011-2012)
- UCLA Anderson Fellowship for Doctoral Studies and Summer Doctoral Fellows Program (2009-2012)
- LH Penney Accounting Award (2008), in recognition of accounting academic excellence, awarded to one MBA student at UCLA Anderson each year
- Carter Award (2008), granted to the top 2% of the MBA class at UCLA Anderson

- Weston Award (2008), in recognition of finance academic excellence during the MBA program at UCLA Anderson
- President of the Investment Finance Club at UCLA Anderson (2007-2008). The club, with an annual budget of $100K, aims to attract finance companies to campus and to prepare MBA students to secure careers in finance
- Student Investment Fund Fellow (2007-2008). The UCLA Anderson Student Investment Fund, a $2M endowment fund, is managed every year by 10 MBA students
- Exceptional International Student Fellowship (2007), in recognition of being among the top-ranked international students during the first year of the MBA program at UCLA Anderson
- Faculty Scholar (2007), in recognition of all As in the first quarter of the MBA program at UCLA Anderson
- UCLA Anderson Fellowship (2006), merit based fellowship for excellence in academic scholarship and leadership

OTHER WORK EXPERIENCE AND OUTSIDE ACTIVITIES

Public Company Accounting Oversight Board (PCAOB)
Consultant advising on questions related to economics of auditing — March 2024-present

Public Company Accounting Oversight Board (PCAOB) — Chicago, IL
Senior Economic Research Fellow, Center for Economic Analysis — Sept. 2014-Sept. 2016

Morgan Stanley — Los Angeles, CA
Associate, Investment Banking — Aug 2008-Jan 2009
Covered media and gaming clients

Morgan Stanley — Los Angeles, CA
Summer Associate, Investment Banking — June 2007-Aug 2007

Mars and Company — Tokyo, Japan
Strategy Consultant — Sept 2002-Aug 2006
Clients included large Japanese and multinational corporations in Japan and Southeast Asia
Designed customer level profitability analysis tools for large financial institutions
Identified cost improvements using activity based costing
Economic modeling of companies and their rivals' operations

L'Oréal Japan — Gotemba, Japan
Project Manager — July 2000-July 2001
Analyzed and improved production efficiency in L'Oréal Japan's Gotemba factory

RESEARCH PRESENTATIONS

2026/2027: Michigan State University; 4th Sustainability, Natural Capital and Value Creation Conference; International Accounting Section Webinar Series; University of Kansas (scheduled)

2025/2026: Accounting and Economics Society Conference; 2025 Columbia Burton Accounting Conference (discussant); Labor and Accounting Group Conference; ESSEC; University of Mannheim; PCAOB; PCAOB / *Management Science* registered reports conference; Oklahoma State University (Distinguished Speaker Series); 2026 University of Alberta Accounting Research Conference; Stockholm School of Economics

2024/2025: Accounting and Economics Society Conference (discussant); Arizona State University; Virginia Tech; the 2024 Boca-ECGI conference (presenter and discussant); Accounting and Economics Society; Peking University; UT Arlington; Stockholm School of Economics; Japan Accounting Research Symposium (discussant)

2023/2024: Columbia University; UT Austin; Penn State; UT Dallas; CFEA conference; 2024 Auditing Midyear Meeting; Stockholm School of Economics; PCAOB / *The Accounting Review* registered reports conference

2022/2023: Yale; Purdue; PCAOB conference on auditing and capital markets; Amsterdam Business School; Maastricht University; Stockholm School of Economics; Penn State; Accounting for Impact; Louisiana State; Iowa State; University of Massachusetts Amherst; 2023 Nanyang Business School Accounting Conference; National University of Singapore; University of Hong Kong; Chinese University of Hong Kong

2021/2022: Ohio State University; Kent State University; University of Alberta; 2022 Financial Accounting and Reporting Section Conference (discussant); University at Buffalo; International Symposium on Audit Research

2020/2021: INSEAD; The Pennsylvania State University; ESSEC; CEIBS; George Washington University; PCAOB / *The Accounting Review* Conference; Bocconi University; Temple University; University of Connecticut; University of Kentucky

2019/2020: New York University; UT Austin Texas Audit Research Symposium; University of Minnesota; Northeastern University; Drexel University; Amsterdam Business School; Hong Kong University; Chinese University of Hong Kong; National University of Singapore

2018/2019: UCLA Spring Accounting Conference; Wharton Conference on Migration, Organizations, and Management; Georgetown University; Texas A&M University; University of Florida; AAA / PCAOB Annual Meeting (panelist); Chinese University of Hong Kong Accounting Conference; International Symposium on Auditing Research; PCAOB; The Hong Kong Polytechnic University; Erasmus University; Tilburg University mini Conference; HEC Paris

2017/2018: Contemporary Accounting Research Conference (discussant); 2018 Deloitte / University of Kansas Auditing Symposium; Rutgers University; University of Wisconsin (Milwaukee); 2018 Financial Accounting and Reporting Section Conference (presenter and discussant); 2018 AAA Annual Meeting (presenter)

2016/2017: Duke-UNC Fall Camp; George Washington University Cherry Blossom Conference; University of Illinois 22nd Symposium on Auditing Research; PCAOB Standing Advisory Group Meeting; Singapore Management University Accounting Symposium; *Journal of Law, Finance, and Accounting* 2016 conference (discussant); Michigan State University; University of Missouri; Université Laval; University of Louisville; Japanese Accounting Review Conference; Financial Accounting and Reporting Section Conference (presenter and discussant); PCAOB

2015/2016: Stanford University; UCLA; PCAOB/*Journal of Accounting Research* conference; University of Arizona; Northwestern University; PCAOB International Auditor Regulatory Institute; HKUST Accounting Symposium; Financial Accounting and Reporting Section Conference; International Forum of Independent Audit Regulators (IFIAR) Inspection Workshop (Keynote speaker); National Taiwan University; Japanese Accounting Review Conference (plenary session); CPAAOB / Financial Services Agency Japan; AAA Auditing Section Midyear Meeting (panelist and presenter); AAA/PCAOB Annual

Meeting (panelist); George Mason University, Conference on Investor Protection, Corporate Governance, and Fraud Prevention; PCAOB

2014/2015: PCAOB (several); Northwestern University; AAA Annual Meeting (presenter and discussant)

2013/2014: University of Southern California; UCLA; Financial Accounting and Reporting Section Conference; University of Illinois, Chicago

2012/2013: Harvard Business School; Northwestern University

2011/2012: Columbia University; Dartmouth; INSEAD; London Business School; MIT; New York University; Northwestern University; Stanford University; University of Chicago; University of Michigan; University of Pennsylvania, Wharton; University of Utah; UCLA

PROFESSIONAL SERVICE

Editor:

- Editor at *The Accounting Review* for the term June 1, 2026-May 31, 2029
- Editor at *Accounting Horizons* for the term June 1, 2024-May 31, 2027

Associate Editor / Editorial Board Member:

- *Journal of Accounting and Economics* (from January 2020)
- *Review of Accounting Studies* (from February 2021)
- *Contemporary Accounting Research* (from March 2025)
- *Accounting and Business Research* (from June 2024)
- *The International Journal of Accounting* (January 2023 – September 2026)
- *The Accounting Review* (June 2023 – May 2026)
- *Auditing: A Journal of Practice & Theory* (June 2017 – May 2026)

Other Journals, Conferences, and other Research and Publication Committees:
Ad-hoc reviewer for the *Review of Economics and Statistics*, *The Accounting Review*, the *Journal of Accounting Research*, the *Journal of Accounting and Economics*, *Management Science*, the *Review of Accounting Studies*, *Accounting, Organizations and Society*, *Contemporary Accounting Research*, the *European Accounting Review*, *Accounting Horizons*, the *Journal of Business Ethics*, the *Journal of Law, Finance and Accounting*, the *International Journal of Auditing*, the *Journal of Financial Reporting*, the *Journal of International Financial Markets, Institutions & Money*, *Public Choice*, the *Journal of Business Finance and Accounting*, the *International Journal of Accounting and Information Management*, the *Journal of Accounting, Auditing & Finance*, the AAA FARS Midyear Meeting, the AAA Auditing Section Midyear Meeting, the AAA Annual Meeting, the Conference on Financial Economics and Accounting (CFEA), the Hawaii Accounting Research Conference HARC-2023, and Transactions on Network Science and Engineering (IEEE)

- 2022 FARS Midyear Meeting Research Committee track chair of the "Auditing and financial reporting" track.
- On the conference planning committees for the 2024 *The Accounting Review* / PCAOB registered reports conference on current issues in auditing; the 2024 PCAOB conference; the 2025 PCAOB conference in conjunction with *The Accounting Review;* the 2026 PCAOB conference in conjunction with *Contemporary Accounting Research*; and the 2027 Bretton Woods Accounting and Finance Conference
- Member of the 2024-2025 Seminal Contribution to Accounting Literature Award Committee.

- Member of the FARS publication committee. 2025-2028.
- Member of the Auditing Section's Research Committee. 2026-2029

Phd Dissertation Committees:

- Blake Bowler (2016, initial placement at the University of Florida)
- Kirti Sinha (2019, initial placement at UT Dallas)
- Doyeon Kim (2022, initial placement at the University of Hong Kong)
- "Opponent" (i.e., discussant) on Ting Dong's dissertation (2020, PhD graduate of the Stockholm School of Economics, initial placement at the Stockholm School of Economics)
- Liwei Zhu (2023, PhD graduate of the Stockholm School of Economics, initial placement at CUNEF Universidad)
- Paul Richardson (2024, initial placement at UT Arlington)
- Scott Wang (in progress)
- Jialu Xin (in progress)
- Katie Stone (chair, in progress)

Department and College:

- Ph.D. program coordinator for the Accounting Department, beginning July 1, 2026
- Elected member of the Smeal College of Business Promotion and Tenure Committee for 2025-2027, and Chair of the College level Promotion and Tenure Committee for 2026-2027
- Chair of the recruiting committee for the Accounting Department, 2024-2026. Helped identify and recruit five talented faculty members. Member of the recruiting committee for 2026-2027.
- Member of the Smeal Faculty Council 2025
- Elected member of the Smeal Tenure Line Faculty Advisory Committee (2023-2025), Vice-Chair for 2024-2025
- Smeal 2023 Accounting Research Conference Committee Chair
- Elected member of the Department Advisory Committee, Accounting Department, Smeal (2021-2023, and 2025-2027), and on several other Accounting Department and Smeal committees, including the Ph.D. recruiting committee (2021-2022, 2024-2025, 2027), the Ph.D. candidacy committee (2022-2023, chair 2023-2026), the Smeal data committee (2022-2024), the Research Colloquium committee (2025-2026), the Accounting Department Promotion and Tenure Committee (2021-2025), and several other committees
- Outside letter writer for promotion to the Associate Professor, Professor, and Chaired Professor levels at other universities
- Junior faculty observer on the Northwestern Kellogg personnel committee (2017-2018)

MEDIA MENTIONS

Do Investors Care Who Led the Audit? The Columbia Law School Blue Sky Blog. April 23, 2024. https://clsbluesky.law.columbia.edu/2024/04/23/do-investors-care-who-led-the-audit/

SPAC audit kings: how soaring IPO market ensnared Marcum, Withum. *Bloomberg*. September 29, 2023. https://news.bloombergtax.com/financial-accounting/spac-audit-kings-how-soaring-ipo-market-ensnared-marcum-withum-2

Accounting and the remote world. *Accounting Today*. April 26, 2023. https://www.accountingtoday.com/news/accounting-and-the-remote-world

EY poised to grow big four audit market share in restructuring. *Bloomberg*. September 12, 2022. https://www.bloomberglaw.com/product/tax/bloombergtaxnews/securities-law/XAK9L4MO000000?bna_news_filter=securities-law#jcite

The FinReg Blog. August 19, 2022. https://sites.duke.edu/thefinregblog/2022/08/19/edgar-implementation-unionization-and-strategic-disclosure/

Analyst: GM, MEDC aim to fool taxpayers with bait and switch. *The Center Square*. February 28, 2022. https://www.thecentersquare.com/michigan/analyst-gm-medc-aim-to-fool-taxpayers-with-bait-and-switch/article_b3306ac0-98b5-11ec-84cb-f340f36c5367.html

Selecting the right audit partner. *Strategic Finance*. November 1, 2021. https://sfmagazine.com/post-entry/november-2021-selecting-the-right-audit-partner/

Amazon's record profits last quarter would've been impossible without an accounting change and a huge spending cut. That raises questions about future earnings growth. *Business Insider*. August 7, 2020. https://www.businessinsider.com/amazon-record-profits-driven-change-in-marketing-and-server-costs-2020-8

Amazon's annual filings reveals it loaded up on private-company stock while scaling back acquisitions last year – a change that may help as regulators crack down on the tech giant. *Business Insider*. February 13, 2020. https://www.businessinsider.com/amazon-filing-shows-increased-minority-investments-less-acquisitions-2020-2

Who benefits when state government award incentives to politically-connected companies? *Pro-Market*. January 7, 2020. https://promarket.org/who-benefits-when-state-governments-award-incentives-to-politically-connected-companies/

At all-hands meeting Jeff Bezos tells employees he's 'very excited' about the auto industry. *CNBC.com*. May 21, 2019. https://www.cnbc.com/2019/05/21/jeff-bezos-to-employees-very-excited-about-auto-industry.html

Amazon loaded up on low-risk government bonds last year as investors dumped tech stocks. *CNBC.com*. February 14, 2019. https://www.cnbc.com/2019/02/14/amazon-bought-us-government-debt-at-a-record-pace-last-year.html

Subsidies to Amazon are uneconomical, un-American, and unconstitutional. *Pro-Market*. November 16, 2018. https://promarket.org/subsidies-amazon-unamerican/?utm_campaign=shareaholic&utm_medium=twitter&utm_source=socialnetwork

Audit regulations are working to prevent accounting scandals. *Accounting Weekly*. February 2, 2018. https://accountingweekly.com/audit-regulations-working-prevent-accounting-scandals/

Audit regulations meant to curb accounting scandals are working, mostly. *Kellogg Insight*. February 1, 2018. https://insight.kellogg.northwestern.edu/article/audit-regulations-meant-to-curb-accounting-scandals-are-working-mostly

Do partners suffer bad inspection results? Not really, study says. *Compliance Week*. July 18, 2017. https://www.complianceweek.com/blogs/accounting-auditing-update/do-partners-suffer-bad-inspection-results-not-really-study-says#.XDVpdFxKg2w

New study shows important economic contributions of H-1B visas. *Science Daily*. June 7, 2017. https://www.sciencedaily.com/releases/2017/06/170607151205.htm

What we know about Trump's 'Buy American, Hire American' plan. *Chicago Tribune*. April 18, 2017. https://www.chicagotribune.com/business/ct-trump-hire-american-buy-american-0419-biz-20170418-story.html

How we can become an entrepreneurial Mecca. *Crain's Chicago Business*. March 24, 2017. https://www.chicagobusiness.com/article/20170324/ISSUE07/170329900/h-1b-visa-program-can-help-chicago-become-entrepreneurial-mecca

Employers struggle to make H-1B visas work. *Marketplace*. March 23, 2017. https://www.marketplace.org/2017/03/23/business/employers-struggle-h1bs

Companies want to hire the best employees. Can changes to the H-1B program help? *Kellogg Insight*. February 6, 2017. https://insight.kellogg.northwestern.edu/article/how-to-revamp-the-visa-program-for-highly-skilled-workers

Big four accounting firms show fewer problem audits. *The Wall Street Journal*. December 12, 2016. https://www.wsj.com/articles/big-four-accounting-firms-show-fewer-problem-audits-1481553252

PCAOB inspections: Good for auditors' business. *thecorporatecounsel.net*. October 14, 2016. https://www.thecorporatecounsel.net/blog/2016/10/pcaob-inspections-good-for-auditors-business.html

Does the H-1B visa hurt American workers? *Kellogg Insight*. September 7, 2016. https://insight.kellogg.northwestern.edu/article/does-the-h1-b-visa-program-hurt-american-workers

The PCAOB's effect on auditor market share. *Audit Analytics*. September 6, 2016. https://www.auditanalytics.com/blog/the-pcaobs-effect-on-auditor-market-share/

Wear your auditor on your sleeve. *Kellogg Insight*. April 4, 2016. https://insight.kellogg.northwestern.edu/article/wear-your-auditor-on-your-sleeve

CONFERENCES ATTENDED

Journal of Accounting and Economics Conference 2017-2025
Journal of Accounting Research Conference 2016, 2017, 2019, 2021
Review of Accounting Studies Conference 2018, 2020, 2021, 2022, 2023
Contemporary Accounting Research Conference 2017, 2020, 2022
Accounting and Economics Society Conference 2024, 2025
Japan Accounting Research Conference 2025
CFEA Conference 2023
Columbia Burton Conference 2025
PCAOB Conference on Auditing and Capital Markets 2021, 2022, 2023
PCAOB / Contemporary Accounting Research Conference 2026
PCAOB / The Accounting Review Conference 2020, 2024
PCAOB / Management Science Conference 2025
PCAOB / Journal of Accounting Research Conference 2014, 2015, 2018
Journal of Law, Finance, and Accounting Conference 2016
Duke/UNC Fall Camp 2016
U.T. Austin Texas Audit Symposium 2019

Penn State Accounting Research Conference 2022, 2023, 2024, 2025, 2026
University of Illinois Chicago Conference 2013, 2014, 2016, 2017, 2018, 2019, 2021
George Washington University Cherry Blossom Conference 2017, 2018
George Mason Conference on Investor Protection 2016, 2018
Hong Kong University of Science and Technology Accounting Symposium 2015
Chinese University of Hong Kong Accounting Research Conference 2019
PCAOB/AAA Annual Meeting 2015, 2016, 2018, 2019
FARS Midyear Meeting 2012, 2014, 2016, 2017, 2018
Deloitte / University of Kansas Auditing Symposium 2018
Japanese Accounting Review Conference 2015, 2017
SOAR Conference 2016
AAA Auditing Section Midyear Meeting 2016, 2024
PCAOB Standing Advisory Group Meeting 2017
PCAOB International Regulatory Institute 2015
University of Illinois Symposium on Auditing Research 2014, 2016, 2020
University of Illinois Young Scholar Symposium 2014
AAA New Faculty Consortium 2013
AAA Annual Meeting 2015, 2018
Kellogg Accounting Research Conference 2013, 2014
Junior Theory Conference 2015
Tilburg University Mini-Conference June 2019