As of January 2024

Karla M. Zehms
Ernst & Young Professor and
Associate Dean of Research & PhD Programs
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Education:
Ph.D. (University of Connecticut 1997); MS-Accounting (University of Wisconsin – Madison 1991);
BBA-Accounting (University of Wisconsin – Whitewater 1990).

Professional Experiences:

07/21– 2024:	University of Wisconsin – Madison Associate Dean for Research & PhD Programs; Director of BRITE Lab (Behavioral Research Insights Through Experiments).
03/13 – present:	University of Wisconsin – Madison. Ernst & Young Professor of Accounting. Visiting Professorial Fellow: University of New South Wales (10-12/13, 11/15, 6/17, 2-3/20, 4-6/23).
01/04 – 02/13:	University of Wisconsin – Madison. Associate professor.
09/09 – 09/11:	University of Wisconsin – Madison. Chair of Professional Programs (MAcc).
09/97 – 12/03:	University of Wisconsin – Madison. Assistant professor.
09/93 – 08/97:	University of Connecticut. Ph.D. student (teaching and research assistant positions).
06/94 – 09/94:	Coopers & Lybrand L.L.P. Certified public accountant (doctoral fellow in residence).
05/92 – 08/93:	Goldblatt & Bokoff & Associates. Certified public accountant (auditing and tax).
09/91 – 06/93:	State University of New York – Empire State College. Instructor.

Research and Publications:

- "It's a matter of style: The role of audit firms and audit partners in key audit matter reporting," by L. Rousseau and K.M. Zehms. *Contemporary Accounting Research* 2023. https://doi.org/10.1111/1911-3846.12902
- "Making fraud brainstorming more productive," by S.A. Dennis and K.M. Zehms. *Florida CPA Today* 2022 38 (4): 24-26.
- Fraud firms' non-implicated CFOs: An investigation of reputational contagion and subsequent employment outcomes," by E.R. Condie, A.M. Convery, and K.M. Zehms. *Contemporary Accounting Research* 2022. https://onlinelibrary.wiley.com/toc/19113846/2023/40/1
- "The lived reality of public accounting interns," by M.A. Covaleski, C.E. Earley, and K.M. Zehms. *Journal of Accounting Education* 2021. https://doi.org/10.1016/j.jaccedu.2021.100743
- "Audit committee members' professional identities: Evidence from the field," by K.M. Obermire, J.R. Cohen, and K.M. Zehms. *Accounting, Organizations & Society* 2021. https://doi.org/10.1016/j.aos.2021.101242
- "Audit performance in geographically dispersed teams at the local-office level: The roles of shared context, communication, and accountability," by D. Downey, K.M. Obermire, and K.M. Zehms. *Auditing: A Journal of Practice & Theory* 2020. https://doi.org/10.2308/AJPT-18-147
- "Auditors are known by the companies they keep," by J. Cook, Z. Kowaleski, M. Minnis, A. Sutherland, and K.M. Zehms. *Journal of Accounting and Economics* 2020. https://doi.org/10.1016/j.jacceco.2020.101314
- "The value relevance of managers' and auditors' disclosures about material measurement uncertainty," by S.A. Dennis, J. Griffin, and K.M. Zehms. *The Accounting Review* 2019. https://doi.org/10.2308/accr-52272
- "Form AP: Leveraging information about audit personnel," by Denise Downey, L.M. Rousseau, and K.M. Zehms. Status: *Current Issues in Auditing* 2019. https://doi.org/10.2308/ciia-52398
- "A field experiment examining audit subordinates' knowledge and a partner-led intervention in fraud brainstorming," by S. A. Dennis and K.M. Johnstone. *Accounting, Organizations and Society* 2018. https://doi.org/10.1016/j.aos.2018.02.001
- "Practitioner Summary of 'Information sharing during auditors' fraud brainstorming: Effects of psychological safety and auditor knowledge," by J.L. Gissel and K.M. Johnstone. *Current Issues in Auditing* 2018.
- "Information sharing during auditors' fraud brainstorming: Effects of psychological safety and auditor knowledge," by J.L. Gissel and K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2017. https://doi.org/10.2308/ajpt-51519
- "A field survey of contemporary fraud brainstorming practices," by S.A. Dennis and K.M. Johnstone. *Accounting Horizons* 2016: 30 (4): 449-472.

Research and Publications (continued):

- "Multi-disciplinary teams and biased evidence processing: Implications from the greenhouse gas emissions assurance setting," by S. Kim, W. Green, and K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2016: 35 (3): 119-139.
- "Audit committee incentives and the resolution of detected misstatements," by M. Keune and K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2015 (34, 4): 109-137.
- "CEO overconfidence and earnings management," by T.S. Hsieh, J.C. Bedard, and K.M. Johnstone. *Journal of Business Finance & Accounting* 2014 (41, 9 & 10): 1243-1268.
- Client-auditor supply chain relationships, audit quality, and audit pricing," by K.M. Johnstone. C. Li, and S. Luo. *Auditing: A Journal of Practice & Theory* 2014: 33 (4): 119-166.
- "Audit partner public-client specialization and client abnormal accruals," by K. Ittonen, K.M. Johnstone, and E.R. Myllymäki. *European Accounting Review* 2014: 1-27.
- "Materiality judgments and the resolution of detected misstatements: The role of managers, auditors, and audit committees," by M. Keune and K.M. Johnstone. *The Accounting Review* 2012 (87: 5): 1641-1677.
- "A Post-SOX examination of factors associated with the size of internal audit functions," by U. Anderson, M. Christ, K.M. Johnstone, and L. Rittenberg. *Accounting Horizons* 2012 (26: 2): 167-191.
- "Internal control material weaknesses and CFO compensation," by R. Hoitash, U. Hoitash, and K.M. Johnstone. *Contemporary Accounting Research* 2012 (29: 3): 768-803.
- "How do audit seniors respond to heightened fraud risk?" by J.S. Hammersley, K.M. Johnstone, and K. Kadous. *Auditing: A Journal of Practice & Theory* 2011 (30: 3): 81-101.
- "The effects of firm size, corporate governance quality, and bad news on disclosure compliance," by M.L. Ettredge, K.M. Johnstone, M. Stone, and Q. Wang. *Review of Accounting Studies* 2011 (16): 866–889.
- "Effective sizing of internal audit departments," by U.L. Anderson, M.H. Christ, K.M. Johnstone, and L. Rittenberg. The IIA Research Foundation 2010 (November): 1-80.
- "Effective sizing of internal audit departments for colleges and universities," by U.L. Anderson, M.H. Christ, K.M. Johnstone, and L. Rittenberg. The IIA Research Foundation 2010 (November): 1-66.
- "Changes in corporate governance associated with the revelation of internal control material weaknesses and their subsequent remediation," by K.M. Johnstone, C. Li, and K. Rupley. *Contemporary Accounting Research* 2011 (28: 1): 331-383.
- "Audit partner tenure and audit planning and pricing", by J.C. Bedard and K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2010 29 (2): 45-70.
- "Audit quality indicators: A status update on possible public disclosures and insights from audit practice," by J.C. Bedard, K.M. Johnstone, and E.F. Smith. *Current Issues in Auditing* 2010 (4:1, C12 8 pages).
- "How good is your audit firm?" by E. Smith, J.C. Bedard, and K.M. Johnstone. *NACD Directorship Magazine* 2009 June/July: 64-67. Republished in BusinessWeek.com (http://www.businessweek.com/managing/content/jun2009/ca20090626_764988.htm).
- "Resolving disputed financial reporting issues: Effects of auditor negotiation experience and engagement risk on negotiation process and outcome," by H. Brown and K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2009 28 (2): 65-92.
- "Staff accounting bulletin No. 108 disclosures: Descriptive evidence from the revelation of accounting misstatements," by M.B. Keune and K.M. Johnstone. *Accounting Horizons* 2009 (March): 19-53.
- "Fee pressure and the longitudinal dynamics of audit engagement budgeting and reporting," by J.C. Bedard, M.L. Ettredge, and K.M. Johnstone. *Advances in Accounting* 2008 (24): 32-40.
- "Empirical tests of audit budget dynamics," by M. Ettredge, J.C. Bedard, and K.M. Johnstone. *Behavioral Research in Accounting* 2008 Volume 20 (2): 1-18.
- "Knowledge, experience and work-around behaviors: Electronic media in the professional audit environment," by J.C. Bedard, M. Ettredge, C. Jackson, and K.M. Johnstone. *Journal of Business and Behavioral Sciences* 2007 16 (2): 131-160.
- "Descriptive evidence from audit practice on SAS No. 99 brainstorming activities," by J. Bellovary and K.M. Johnstone. *Current Issues in Auditing* 2007 Volume 1 (1): 1-11.
- "Using electronic audit workpaper systems in audit practice: Task analysis, learning, and resistance," by J.C. Bedard, M. Ettredge, and K.M. Johnstone. *Advances in Accounting Behavioral Research* 2007 (Vol. 10): 29-53.

Research and Publications (continued):

- “Information asymmetry and competitive bidding in auditing, by F.G. Adams, J.C. Bedard, and K.M. Johnstone. *Economic Inquiry*. 2005. (Volume 43, 2): 417-425.
- “Discussion comments on ‘Negotiations over accounting issues: The congruency of audit partner and chief financial officer recalls,” by K.M. Johnstone. *Auditing: A Journal of Practice & Theory* 2005 (24 Supplement): 195-196.
- “Audit firm portfolio management decisions,” by K.M. Johnstone and J.C. Bedard. *Journal of Accounting Research*. September 2004. (Volume 42, 4): 1-32.
- “Earnings manipulation risk, corporate governance risk, and auditors’ planning and pricing decisions,” by J.C. Bedard and K.M. Johnstone. *The Accounting Review*. 2004. (Volume 79, 2): 277-304.
- “An empirical investigation of IPO underpricing and the change to the LLP organization of audit firms,” by S.R. Muzatko, K.M. Johnstone, B. Mayhew, and L. Rittenberg. *Auditing: A Journal of Practice & Theory*. 2004. (Volume 23, 1): 53-67.
- “The effects of competitive bidding on engagement planning and pricing,” by K.M. Johnstone, J.C. Bedard, and M. Ettredge. *Contemporary Accounting Research*. 2004. (Volume 21, 1): 25-53.
- “Risk management in client acceptance decisions,” by K.M. Johnstone and J.C. Bedard. *The Accounting Review*. October 2003. (Volume 78, 4): 1003-1025.
- “The effect of training on auditors’ acceptance of an electronic work system,” by J.C. Bedard, C. Jackson, K.M. Johnstone, and M. Ettredge. *International Journal of Accounting Information Systems*. 2003 (Volume 4): 227-250.
- “KRisk: A computerized decision-aid for client acceptance and continuance risk assessments,” by T. Bell, J.C. Bedard, K.M. Johnstone, and E. Smith. *Auditing: A Journal of Practice & Theory*. September 2002. (Volume 21, 2): 97-113.
- “Aggressive client reporting: Factors affecting auditors’ generation of financial reporting alternatives,” by K.M. Johnstone, J.C. Bedard, and S.F. Biggs. *Auditing: A Journal of Practice & Theory*. March 2002 (Volume 21, 1): 47-65.
- "Engagement planning, bid pricing, and client response in the market for initial attest engagements," by K.M. Johnstone and J.C. Bedard. *The Accounting Review*. April 2001 (Volume 76, 2): 199-220.
- "Antecedents and consequences of independence risk: Framework for analysis," by K.M. Johnstone, M. Sutton, and T. Warfield. *Accounting Horizons*. March 2001 (Volume 15, 1): 1-18.
- "Behavioral research in auditing: Past, present, and future research,” by A. Gramling, K.M. Johnstone, and B. Mayhew. *Advances in Accounting Behavioral Research*. 2001 (Volume 4): 47-75.
- "Risk, experience, and auditors' client acceptance decisions," by K.M. Johnstone. *National Public Accountant*. July 2001 (Volume 46, 5): 27-38.
- "Client acceptance decisions: Simultaneous effects of client business risk, audit risk, auditor business risk, and risk adaptation," by K.M. Johnstone. *Auditing: A Journal of Practice & Theory*. 2000 (Volume 19, 1): 1-25. Awarded the 1998 Outstanding Auditing Dissertation Award by the AAA.
- "Corporate reporting on the internet," by H. Ashbaugh, K.M. Johnstone, and T. Warfield. *Accounting Horizons*. 1999 (Volume 13, 3): 241-257.
- “Framing effects and output interference in a concurring partner review context: Theory and exploratory evidence,” by K.M. Johnstone, J.C. Bedard and S.F. Biggs. *1996 Deloitte & Touche/University of Kansas Symposium Proceedings, Ed. Michael L. Ettredge*. 1996 (Volume 8): 165-193.
- “Outcome assessment of a writing-skill improvement initiative: Results and methodological implications”, by H. Ashbaugh, K.M. Johnstone, and T.D. Warfield. *Issues in Accounting Education*. May 2002. (Volume 17, 2): 123-148.
- “Effects of repeated practice and contextual-writing experiences on college students’ writing skills,” by K.M. Johnstone, H. Ashbaugh, and T.D. Warfield. *Journal of Educational Psychology* 2002. (Volume 94, 2): 305-315.
- “Resolving difficult accounting issues: A case study in client-auditor interaction,” by K.M. Johnstone and S.R. Muzatko. *Issues in Accounting Education*. February 2002. (Volume 17, 1): 27-39.
- “Enhancing student writing skills with professional experience,” by H. Ashbaugh, K.M. Johnstone, and T.D. Warfield. *The Learning Link at The University of Wisconsin – Madison Teaching Academy*. November 2001 (Vol. 2, No. 2).
- “Developing students’ technical knowledge and professional skills: A sequence of short cases in Intermediate Financial Accounting," by H. Ashbaugh and K.M. Johnstone. *Issues in Accounting Education*. 2000 (Volume 15, 1): 67-88.
- “Problem-based learning: Introduction, analysis, and accounting curricula implications,” by K.M. Johnstone and S.F. Biggs. *Journal of Accounting Education.* 1998 (Volume 16, 3/4): 407-427.

Working papers:

- “Old institutions, new report: Auditors’ experiences implementing Critical Audit Matter reporting,” by L.M. Rousseau, E.E. Griffith, and K.M. Zehms. Status: Preparing for second round review at *The Accounting Review*.
- “Auditors’ professional skepticism: Traits, behavioral intentions, and actions in the field,” by S. Janssen, K. Hardies, A. Vanstraelen, and K.M. Zehms. Status: Conditional acceptance at *Auditing: A Journal of Practice & Theory*.

- "Audit partner trait skepticism and going-concern reporting decisions," by S. Janssen, K. Hardies, A. Vanstraelen, and K.M. Zehms. Status: Under 2nd round review at *Auditing: A Journal of Practice & Theory*.
- "Why are key audit matter disclosures incrementally informative compared to critical audit matter disclosures?" by J.A. Nylen, D.D. Wangerin, and K.M. Zehms. Status: Working paper.
- "Key audit matter disclosures, uncertainty, and the relative success of M&A transactions" by J.A. Nylen, D.D. Wangerin, and K.M. Zehms. Status: Working paper.

<u>Research Presentations Made by Karla Zehms (last five years only):</u>

- Invited podcast to the Council of Institutional Investors (September 28, 2023). "Old institutions, new report: Auditors' experiences implementing Critical Audit Matter reporting," at: https://www.cii.org/podcasts
- "Key audit matter disclosures, uncertainty, and the relative success of M&A transactions" by J.A. Nylen, D.D. Wangerin, and K.M. Zehms. Presented at the PCAOB Auditing & the Capital Markets Conference (2023).
- "Why are key audit matter disclosures incrementally informative compared to critical audit matter disclosures?" by J.A. Nylen, D.D. Wangerin, and K.M. Zehms. Presented at the University of New South Wales (2023) and the PCAOB Conference for Auditing & the Capital Markets (2023).
- "Auditors' professional skepticism: Traits, behavioral intentions, and actions in the field," by. S. Janssen, K. Hardies, A. Vanstraelen, and K.M. Zehms. Presented at the AAA Auditing Section Midyear Meeting (2021), University of Wisconsin – Madison (2021).
- "Audit partner style in key audit matter reporting decisions," by L. Rousseau and K.M. Zehms. Presented at the University of New South Wales (2020).
- "Auditors are known by the companies they keep," by J. Cook, Z. Kowaleski, M. Minnis, A. Sutherland, and K.M. Zehms. Presented at the AAA Auditing Section Midyear Meeting (2020).
- "Audit firm portfolio management and audit partner assignment," by K. Hardies, M.L. Vandenhaute, and K.M. Zehms. Presented at the AAA Auditing Section Midyear Meeting (2020).
- "Audit committee members' social identity and corporate governance roles: A field interview investigation," by J.R. Cohen, K.M. Zehms, and K.M. Obermire. Presented at the University of New South Wales (Australia, June 2017), the University of Adelaide (Australia, July 2017), Monash University (Australia, July 2017), and the European Accounting Research Network Conference (Leuven, Belgium 2017).
- "In the wrong place at the wrong time? Labor market implications for non-implicated CFOs of fraud firms," by E.R. Condie, A.M. Convery, and K.M. Zehms. Presented at the Accounting & Finance Association of Australia and New Zealand (Adelaide, July 2017), and the University of Antwerp (2017).
- "On becoming a professional in public accounting: Organizational socialization, transition, and role acquisition," by K. W. Cole, M. Covaleski, C. Earley, and K.M. Zehms. Presented at the University of Wisconsin – Madison (February 2016) and the University of Auckland (New Zealand, May 2017).
- "Performance on within-office distributed audit teams: The roles of shared context, communication, and accountability," by D. Downey, K.M. Zehms, and K. Obermire. Presented at the University of Wisconsin – Madison (2016), Brigham Young University (2016), and the University of Maastricht (2017).
- "The value relevance of managers' and auditors' disclosures about material measurement uncertainty," by S.A. Dennis, J. Griffin, and K.M. Zehms. Presented at the European Accounting Congress (Netherlands; 2016).
- "On becoming a professional in public accounting: Organizational socialization, transition, and role acquisition," Presented at the University of Wisconsin – Madison (2016).
- "Understanding the publication process: Insights from the perspectives of author, review, and editor". Presented at the University of Adelaide, the University of New South Wales, the University of Wisconsin – Madison (2015); Tsinghua University (Beijing (2016), Chinese University of Hong Kong (2016), and Monash University (2017).

<u>Academic Research Support and Research Awards (last ten years only):</u>

- Outstanding Audit Educator. 2022. American Accounting Association, Auditing Section.
- PricewaterhouseCoopers LLP INQuires Grant. 2020. The new audit reporting model: Motivation, standard setting, and implementation considerations. Amount: $16,000.
- University of New South Wales Business School Distinguished Scholar (2020).

<u>Academic Research Support and Research Awards (last ten years only) (continued):</u>

- "Auditors are known by the companies they keep," by J. Cook, Z. Kowaleski, M. Minnis, A. Sutherland, and K.M. Zehms. AAA Auditing Section Midyear Meeting Best Archival Paper Award (2020).
- Foundation for Auditing Research, Amsterdam. Grant for "Professional Skepticism Profiles, Effects on Audit Processes and Outcomes, and the Moderating Role of Audit Firm Culture. 2016 – 2019. €25,152 to cover costs and €145,722 for research support for Professors Hardies (University of Antwerp) and Vanstraelen (Maastricht University).

- The University of Wisconsin Graduate School Research Grant Competition (2017/18). Audit quality and peer-review inspection reports: Insights from detected deficiencies and experiential questionnaires. Amount: $34,313.
- University of Wisconsin – Madison, Wisconsin School of Business Erwin A. Gaumnitz Distinguished Research Award. 2016. Amount: $4,000.
- Wade and Bev Fetzer Fellowship for Study in China. Spring 2016. Member of a UW-Madison delegation that traveled to China (Beijing, Shanghai, and Hong Kong) in February 2016. In addition to delegation activities, Professor Johnstone gave research workshops at Tsinghua University and the Chinese University of Hong Kong and visited culturally relevant sites in all three cities. Amount: teaching buyout and summer support.
- American Accounting Association. 2015. Auditing Section Best Paper Co-Authored with a PhD Student Award. "An audit partner-led field intervention in fraud brainstorming," by S.A. Dennis and K.M. Johnstone.
- American Accounting Association. 2013 *Accounting Horizons* Best Paper Award. "A Post-SOX examination of factors associated with the size of internal audit functions," by U. Anderson, M. Christ, K.M. Johnstone, and L. Rittenberg. Amount: $2,500.
- Big 4 Accounting Firm. Research Project. "Audit partner leadership tone and professional skepticism in fraud brainstorming," by K.M. Johnstone and S.A. Dennis. November 2012-December 2013. Amount: $30,000.
- American Accounting Association. 2012 AAA Auditing Section Best Paper Award for "Client supply chain relationships, audit firm selection, and implications for audit quality and pricing," by K.M. Johnstone. C. Li, and S. Luo.

<u>Service (last ten years only):</u>

Editorial Service:

- Editor – *Auditing: A Journal of Practice & Theory* (2014 – 2017).
- Associate Editor – *Accounting Horizons* (2009 – 2012)
- Member of Editorial Board – *The Accounting Review (*2005 – 2017).
- Member of Editorial Board – *Contemporary Accounting Research* (2014-2020).
- Member of Editorial Board – *Current Issues in Auditing* (2007 – present).
- Member of Editorial Board – *Auditing: A Journal of Practice & Theory* (2002 – present)

Dissertation Committees:

- Jessica Nylen. "Critical Audit Matter Disclosures and M&A Transactions". Chairperson. University of Wisconsin – Madison. Estimated completion May 2025.
- Linette Rousseau. "Critical Audit Matter Research Agenda". Chairperson. University of Wisconsin – Madison. Completed May 2022. Outstanding Dissertation Award - 2023 Meeting of AAA Auditing Section Midyear meeting.
- Julia Ariel-Rohr. "Auditor hiring control: Implications for auditor and preparer behavior during the audit". Committee member. University of Wisconsin – Madison. Completed March 2023.
- Amanda Carlson. The impact of statistical risk communication on revenue recognition quality. Committee member. University of Wisconsin – Madison. Completed April 2023.
- Kimberly Walker. "The effects of cognitive control information processing on auditors' planning decisions." Chairperson. University of Wisconsin – Madison. Completed June 2020.
- Zach Kowaleski. "A conceptual model and empirical test of audit quality in the broker-dealer industry." Chairperson. University of Wisconsin – Madison. Data made possible through a Center for Economic Analysis position at the PCAOB. Completed May 2018.
- Abe Carr. "The effects of workplace stress and auditor motivation on auditor judgment: Insights from self-determination theory." Committee member. University of Wisconsin – Madison. Completed April 2018.
- Eric Condie. "An evaluation of SEC comment letter responses by fraud firms." Chairperson. University of Wisconsin – Madison. Completed May 2017. The dissertation was awarded the Gil Geis Memorial PhD Scholarship (2016).
- Amy Tegeler. "The influence of inspection focus on auditor mindset in audits of complex estimates." Committee member. University of Wisconsin – Madison. Completed May 2017.
- Kara Obermire. "Audit committee members' social identity and corporate governance roles: Implications for judgment and decision making using a research method triangulation strategy." Chairperson. This dissertation proposal was awarded the AAA/Grant Thornton Doctoral Dissertation Award for Innovation in Accounting Education. Completed May 2016.
- Emma-Riika Myllymäki. "Essays on internal control and external auditing in the context of financial reporting quality." Committee member. University of Vaasa, Finland. Completed May 2015.

- Sean Dennis. “The accuracy of accounting estimates in the absence of income smoothing opportunities: Do auditors, audit committees, or managers matter?” Chairperson. University of Wisconsin – Madison. Completed March 2015.
- Patrick Hurley. “Ego depletion: Public accounting's Catch-22.” Committee member. University of Wisconsin – Madison. Completed April 2015.
- Amanda Convery. “Financial reporting externalities of government contracting.” Committee member. University of Wisconsin – Madison. Completed May 2015.
- Kanyarat Sanoran. “Executive compensation structure, moderating effects of the Sarbanes-Oxley Act of 2002, and going concern modified audit report.” PhD Thesis Examiner. University of New South Wales. August 2014. He is at the University of New South Wales in Sydney, Australia.
- Kimberly Westermann. “Learning the ‘Craft of Auditing’: Applications of the Cognitive Apprenticeship Framework.” Outside reader. Bentley University. Completed: March 2011.
- Jodi Bellovary. “Group decision making in a concurring partner review context.” Chairperson. Completed: July 2010.
- Marsha Keune. “Auditors’ misstatement materiality judgments in the Post-Sarbanes-Oxley Act environment.” Committee member. Completed: June 2010.
- Pamela Murphy. “The attitude/rationalization behind fraudulent financial reporting.” Co-chairperson. Completed June 2007.
- Helen Brown. “Resolving disputed financial reporting issues: Effects of auditor experience and engagement risk on negotiation process and outcomes.” Co-chairperson. Completed May 2003.
- Steven R. Muzatko. "The insurance hypothesis and auditor limited liability." Committee member. Completed: August 2000.

Discussions at Professional Meetings (last five years only):

- Invited Discussion “Research Involving Human Subjects: Report of Publications Committee and Seeking Public Comments,” Panel Member and Moderator for AAA Annual Meeting 2021.
- Invited Discussion at the 2018 *Contemporary Accounting Research* Conference for a paper titled “When the client is the former auditor: Auditees’ expert knowledge and social capital as threats to auditors’ independence.”
- Individual and panel discussions at the 2018 *Contemporary Accounting Research* Doctoral Consortium.
- Invited discussion at the 2017 Accounting and Finance Association of Australia and New Zealand, “Research Engagement and the Wisconsin Idea.”
- Invited discussions at the University of Auckland, Monash University, and the University of Adelaide (2017).
- Panel Discussion with Claudius Modesti at 2017 PCAOB Academic Conference: “Enforcement Actions and Teaching Cases”.

University and Professional Service (last five years only):

- Associate Dean of Research & PhD Programs (2021-2024).
- Director - UW-Madison BRITE Laboratory (Behavioral Research Insights Through Experiments) (2021-2024).
- AAA Auditing Section Executive Committee: Historian (2022 – 2024)
- AAA Auditing Section Nominating Committee (2020-2021).
- AAA Publications Committee (2020-2022).
- AAA Notable Contributions to the Accounting Literature Award Committee. 2019-2020.
- AAA Auditing Section Distinguished Service Award Committee. 2018-2019.
- University of Wisconsin – Madison, School of Business Executive Subcommittee; School of Business Academic Planning Council; School of Business Academic Leadership Council (August 2017–August 2018).
- AAA Auditing Section Executive Committee: Past President (2018); President (2017); Vice President (2016).
- University of Wisconsin – Madison Climate and Engagement Task Force (2016-2017).

Teaching:

I am the lead author on the auditing textbook, *Auditing: A Risk-Based Approach to Conducting Quality Audits*, 12th Edition, Cengage Publishing, 2023, by K.M. Zehms, A. Gramling, and L. Rittenberg. I have been a co-author on this textbook since its 6th edition.

Teaching Testimonials:

… I don't think it really hit me how much I learned and how thoroughly you helped us to understand the material until I was on the client site completing my internship this last semester. Even at intern training, audit associates would be teaching us about various audit concepts, and myself, as well as the other UW-Madison students, realized that 85% of the material was review. This, in big part, was due to you and your hard work with us in the classroom. I just wanted to let you know how thankful I am to have had you as a teacher. [Fall 2019; Elizabeth Heider, eheider@wisc.edu]

… I just wanted to let you know how amazing I thought your class was this semester even through all of the challenges. I can tell that you really put the time and effort in to make sure that we really learned a lot, and that means a lot as a student ... I am now even more excited than I was before to begin my career in audit, and I have you to thank for that. [Fall 2020; Macy Gebhardt, mjgebhardt2@wisc.edu]

… This was my favorite class of the semester …Your syllabus/schedule made it so easy to follow, however my favorite thing you did was send weekly email updates. None of my other professors did that and I found yours especially nice to have as a weekly check-in of making sure I was getting what I needed to get done accomplished and that I knew what was coming on the horizon … Having weekly quizzes helped keep me motivated to read the chapter, watch the lectures, and go to the case discussions. I also really liked how you had the case discussions set up. I did not feel pressured to come to discussion knowing everything, rather get a good idea and then listen to what you and my classmates had to say. [Fall 2020, Jada Jacques, jjacques2@wisc.edu]

Courses and Evaluations (since 2014):

Course Name	Semester	Section	Scales
Undergraduate Auditing	Spring 2024	1:	*In process*
		2:	
	Fall 2023	1:	4.73
	Spring 2023	1:	4.47
		2:	4.81
	Fall 2022	1:	4.48#
	Spring 2022	1:	4.61#
	Fall 2020	1:	4.90 (4.79)
	(online-Covid)	2:	4.69 (4.41)
		3:	4.72 (4.60)
	Fall 2019	1:	4.74 (4.47)
		2:	4.72 (4.43)
		3:	4.51 (4.10)
	Spring 2019	1:	4.03 (3.80)
		2:	4.28 (3.91)
	Spring 2018	1:	4.19 (3.60)
		2:	4.41 (3.72)
	Spring 2017	1:	4.54 (4.47)
		2:	4.81 (4.54)
PhD Seminar: Behavioral Accounting Research	Spring 2019	1:	4.97 (4.96)
	Spring 2017	1:	4.74 (4.79)
PhD Seminar: Beginning a Research Career in Business (All-school research seminar for entry-level PhD students)	Fall 2018	1:	4.63 (4.08)
	Fall 2017	1:	4.85 (5.00)
Graduate Auditing	Spring 2015	1:	4.60 (4.26)
	Spring 2014	1:	4.71 (4.77)
		2:	4.61 (4.62)
Professional Issues in Accounting, Auditing, and Taxation (post-internship seminar; 15 weeks of contact hours in 3 weeks)	Spring 2016	1:	4.82 (4.60)
		2:	4.70 (4.54)
	Spring 2015	1:	4.80 (4.38)
		2:	4.70 (4.33)
	Spring 2014	1:	4.68 (4.23)

Note: For scales with two scores, the first rates the instructor, while the second rates course content (5-point scale). # Starting in Spring 2022, the new format of teaching evaluations includes only one summary measure that rates the instructor.