

Department of Accountancy

# PhD in Accountancy

for the MIL classes University of



Gies College  
of Business



“The breadth and depth of the research expertise at Gies creates exceptional opportunities for you to learn from and to collaborate with the nation’s top ranked accounting faculty across several accounting fields.”

– Jessica Thornton, PhD candidate

**There is a long history of accounting research and education at the Department of Accountancy in Gies College of Business.** We are home to the first doctoral program in accounting established in North America. Our department is regularly ranked among the top in the nation across several ranking agencies. We look upon this educational history with pride and look to the future with commitment.

The PhD program in the Department of Accountancy educates scholars for university faculty positions, helping them develop competencies that cultivate success as educators and researchers. Our diverse program emphasizes foundational theories from economics, finance, and behavioral science that both support the core knowledge of the accounting discipline and provide institutional background and knowledge about analytical and empirical research methods (both archival and experimental).

A hallmark of our program is extensive interaction and collaboration between doctoral students and faculty in the department. Faculty involvement is multifaceted and includes teaching PhD seminars, encouraging PhD students to participate in research projects, co-authoring research projects with students, and guiding dissertation research. Faculty members also serve as mentors, advisors, and dissertation supervisory committee members.

At the Department of Accountancy in Gies College of Business, we develop purposeful educators who will become experts and leaders in the business education field. It is a place to challenge assumptions, invent new approaches, and develop your own style as an educator.

**Contact us:**

**Anne M. Thompson**  
Director, PhD Program  
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**Members of the PhD Program Committee**

Erik Beardsley	Laura Wang
Nerissa Brown	Wei Zhu
Will Ciconte	
Justin Leiby	

# Admission Requirements

The Department of Accountancy welcomes applications from superior students with a strong interest in and commitment to accounting research, scholarship, and teaching. We provide a high level of faculty mentorship to all of our students to prepare them for successful careers in teaching and research in leading academic institutions. To maintain excellence in our program, we limit the program to approximately 15 PhD candidates. Typically, two to four candidates are admitted to the program each year. As a result, our admissions process is highly competitive.

Students are admitted to the doctoral program through the Illinois Graduate College. We encourage students to begin the program during the summer semester if possible.

## Prerequisites

Background knowledge prerequisites for the PhD program include:

- A bachelor's degree from an accredited college or university
- A minimum of fifteen hours of coursework in accounting
- An intermediate undergraduate microeconomics course
- Undergraduate courses in calculus (differential and integral) and linear algebra

## Application Checklist

- Graduate College admission application
- Graduate College application fee
- All transcripts
- A personal statement articulating your interest in accounting and your motivation to pursue a PhD in accounting, as well as demonstrating an informed understanding of the general nature of accounting research
- Résumé
- Three letters of recommendation, preferably from research-active faculty members, that give insight into your potential as an accounting researcher and teacher
- Official GMAT Score (institution code VKR TK 03) or GRE Score (institution code 1836)
- Official TOEFL iBT or IELTS scores (institution code 1836). Applicants whose native language is not English must meet the English proficiency requirement for teaching assistants in addition to the English proficiency requirements for graduate admission. Our Department requires a TOEFL iBT total score of  $\geq 103$  and a TOEFL iBT speaking score of  $\geq 24$ , or an IELTS total score of  $\geq 7.5$  and an IELTS speaking score of  $\geq 8$ .

## Deadline

Applications and all supporting materials are due December 15. Applications received before this deadline will receive first priority, but we will continue to accept applications after this deadline.

Submit your application online at [grad.illinois.edu](http://grad.illinois.edu).





## Degree Requirements

To be granted the PhD degree from the Department of Accountancy, a student must:

- Complete coursework requirements
- Pass the Accountancy Core Examination (ACE), a written examination normally taken after two years in the program
- Write and present a research paper, typically co-authored with a member or members of the department faculty
- Present a proposed dissertation at an Accountancy Research Forum
- Pass an oral preliminary examination regarding the proposed dissertation
- Defend the completed dissertation at a final oral examination

### Coursework

Program coursework comprises two general categories:

- **Core studies** represent the basic knowledge that should be common to all Illinois PhD graduates.
- **Specialization studies** generally entail tailored theory, research methods, and statistical courses. Students, either through prior work experience or coursework, must have adequate knowledge of the institutions within which accounting, as related to their specialization, is performed.

### Research

An important part of a PhD program is developing the skills necessary to conduct research. An in-depth understanding of the accounting environment and its problems is necessary to identify accounting questions and issues that prove interesting from a



research standpoint. At the same time, the underlying theories and research tools used frequently originate from source disciplines such as economics, finance, psychology, and statistics. The PhD program in the Department of Accountancy is designed to provide a robust blend of both accounting and source discipline courses.

Accounting research encompasses a broad range of topics and methods. The following is just a sampling:

- Laboratory experiments to provide an understanding of how decision makers use accounting information
- Archival tests of market reactions to publicly available accounting information
- Experimentation to examine how performance evaluation can impact employee behavior
- Archival research related to equity valuation
- Policy implications of changes in taxation and audit regulations and standards
- Experimentation to better understand and improve auditors' professional judgment

### **Collaboration**

Our program emphasizes organic development of co-authored projects among doctoral students and faculty members. Our current group of Illinois doctoral students and faculty members have about 20 co-authored research papers. Many of our doctoral program alums have published co-authored work with our faculty in the top accounting journals.

# PhD Faculty

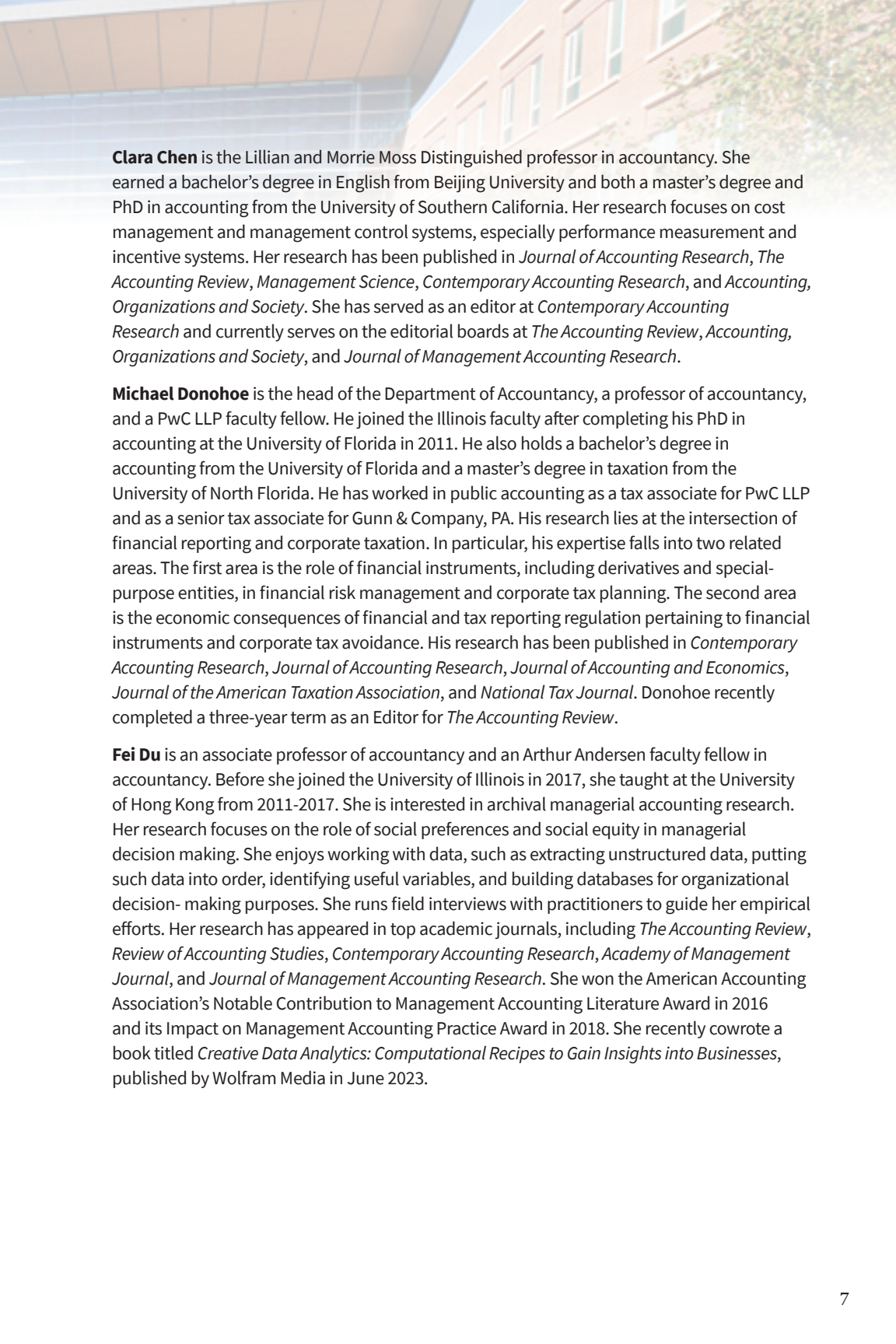
Accounting faculty at Gies College of Business have a diverse set of research interests and are at the forefront of auditing, financial accounting, managerial accounting, and taxation research. Doctoral students work closely with the faculty to develop their research skills, conduct joint research, and develop their dissertation ideas. A sampling of faculty biographies is provided below.

For a complete list see [go.gies.illinois.edu/faculty](https://go.gies.illinois.edu/faculty).

**A. Rashad Abdel-khalik** is a professor of accountancy, the Vernon K. Zimmerman professor of international accounting, and the director of the V. K. Zimmerman Center for International Education and Research in Accounting. He earned his undergraduate degree from Cairo University, an MBA and an MA in economics from Indiana University, and a PhD in accountancy from the University of Illinois. He has published articles in several academic journals, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Research*, *Decision Sciences*, *Organization Studies*, *The European Accounting Review*, and *ABACUS*. He has authored and coauthored other research studies published by the American Accounting Association and the Financial Accounting Standards Board. He is the author of two recent books: *Accounting for Risk, Hedging and Complex Contracts* (Routledge, 2013) and *Brazen, Big Banks, Swap Mania and the Fallout* (World Scientific, 2019). In 2021, the American Accounting Association selected him for the Outstanding Accounting Educator Award. He has been the senior editor of *The International Journal of Accounting* since 2002, was the founding editor of the *Journal of Accounting Literature*, and was the senior editor of *The Accounting Review* from 1990-1994. His research interests are in the areas of financial accounting and reporting.

**Nerissa Brown** is the associate dean of graduate programs, a professor of accountancy, a Josef and Margot Lakonishok faculty fellow, and a PwC LLP faculty fellow. She earned a PhD in accounting from the University of Maryland and her bachelor's and master's degrees in accounting from the University of the West Indies, both with highest honors. Before joining Illinois, she spent a year visiting the US Securities and Exchange Commission as an academic fellow in the Office of the Chief Accountant. Her research interests span financial reporting issues, with specific focus on the factors surrounding firms' disclosure decisions and how financial disclosures impact investor behavior and capital market activities. She has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of Business Ethics*, *Accounting Horizons*, *Journal of Business Finance & Accounting*, and *Journal of Accounting & Public Policy*. Her research has been featured in leading media outlets such as *The New York Times*, *The Wall Street Journal*, *NBC News*, *CNBC*, and *Bloomberg*, among others. She is an editor at *The Accounting Review*, *Journal of Business Finance & Accounting*, and the *Journal of Financial Reporting*, and also serves on the editorial board of *Accounting Horizons*.

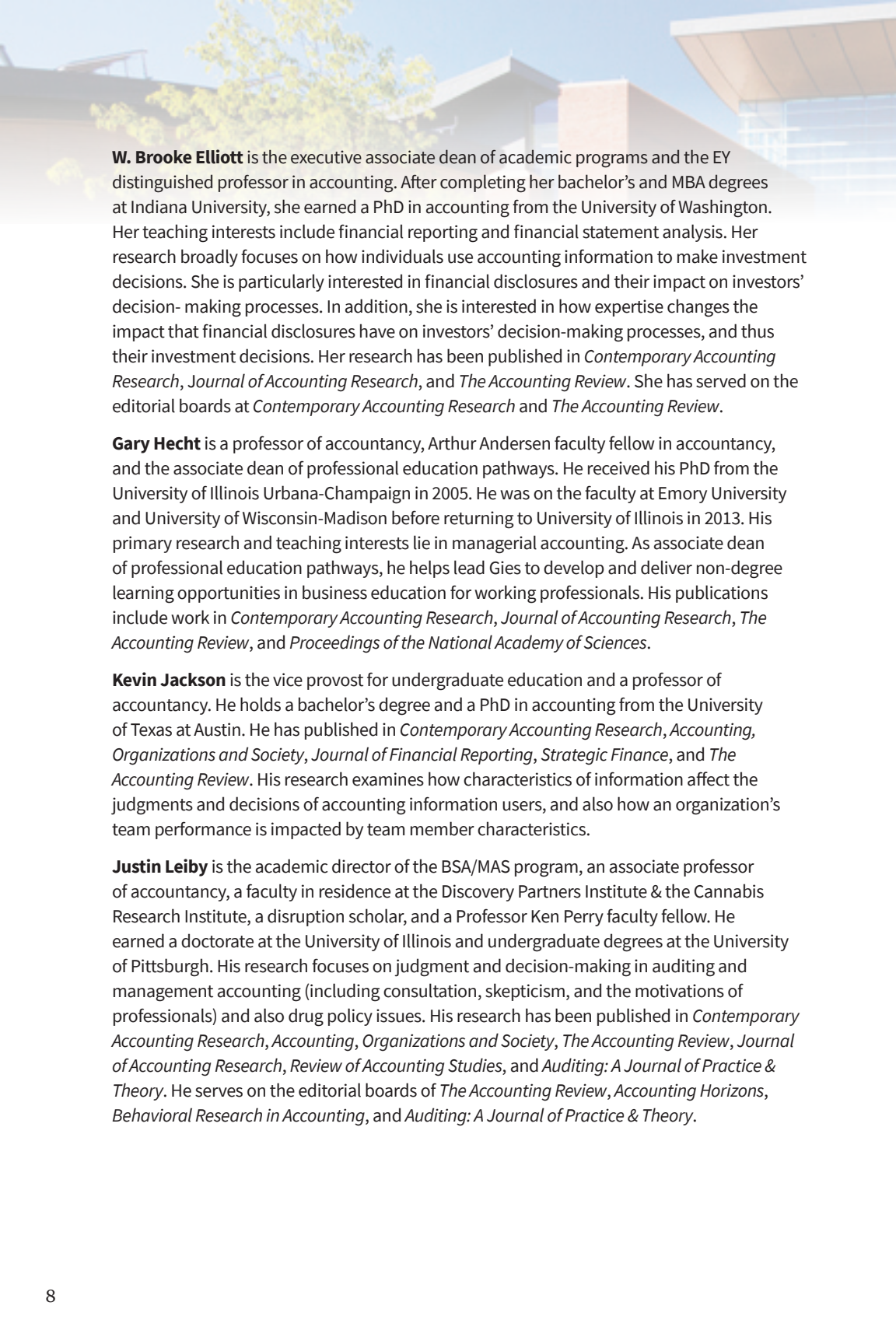




**Clara Chen** is the Lillian and Morrie Moss Distinguished professor in accountancy. She earned a bachelor's degree in English from Beijing University and both a master's degree and PhD in accounting from the University of Southern California. Her research focuses on cost management and management control systems, especially performance measurement and incentive systems. Her research has been published in *Journal of Accounting Research*, *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*. She has served as an editor at *Contemporary Accounting Research* and currently serves on the editorial boards at *The Accounting Review*, *Accounting, Organizations and Society*, and *Journal of Management Accounting Research*.

**Michael Donohoe** is the head of the Department of Accountancy, a professor of accountancy, and a PwC LLP faculty fellow. He joined the Illinois faculty after completing his PhD in accounting at the University of Florida in 2011. He also holds a bachelor's degree in accounting from the University of Florida and a master's degree in taxation from the University of North Florida. He has worked in public accounting as a tax associate for PwC LLP and as a senior tax associate for Gunn & Company, PA. His research lies at the intersection of financial reporting and corporate taxation. In particular, his expertise falls into two related areas. The first area is the role of financial instruments, including derivatives and special-purpose entities, in financial risk management and corporate tax planning. The second area is the economic consequences of financial and tax reporting regulation pertaining to financial instruments and corporate tax avoidance. His research has been published in *Contemporary Accounting Research*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Journal of the American Taxation Association*, and *National Tax Journal*. Donohoe recently completed a three-year term as an Editor for *The Accounting Review*.

**Fei Du** is an associate professor of accountancy and an Arthur Andersen faculty fellow in accountancy. Before she joined the University of Illinois in 2017, she taught at the University of Hong Kong from 2011-2017. She is interested in archival managerial accounting research. Her research focuses on the role of social preferences and social equity in managerial decision making. She enjoys working with data, such as extracting unstructured data, putting such data into order, identifying useful variables, and building databases for organizational decision-making purposes. She runs field interviews with practitioners to guide her empirical efforts. Her research has appeared in top academic journals, including *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Academy of Management Journal*, and *Journal of Management Accounting Research*. She won the American Accounting Association's Notable Contribution to Management Accounting Literature Award in 2016 and its Impact on Management Accounting Practice Award in 2018. She recently cowrote a book titled *Creative Data Analytics: Computational Recipes to Gain Insights into Businesses*, published by Wolfram Media in June 2023.



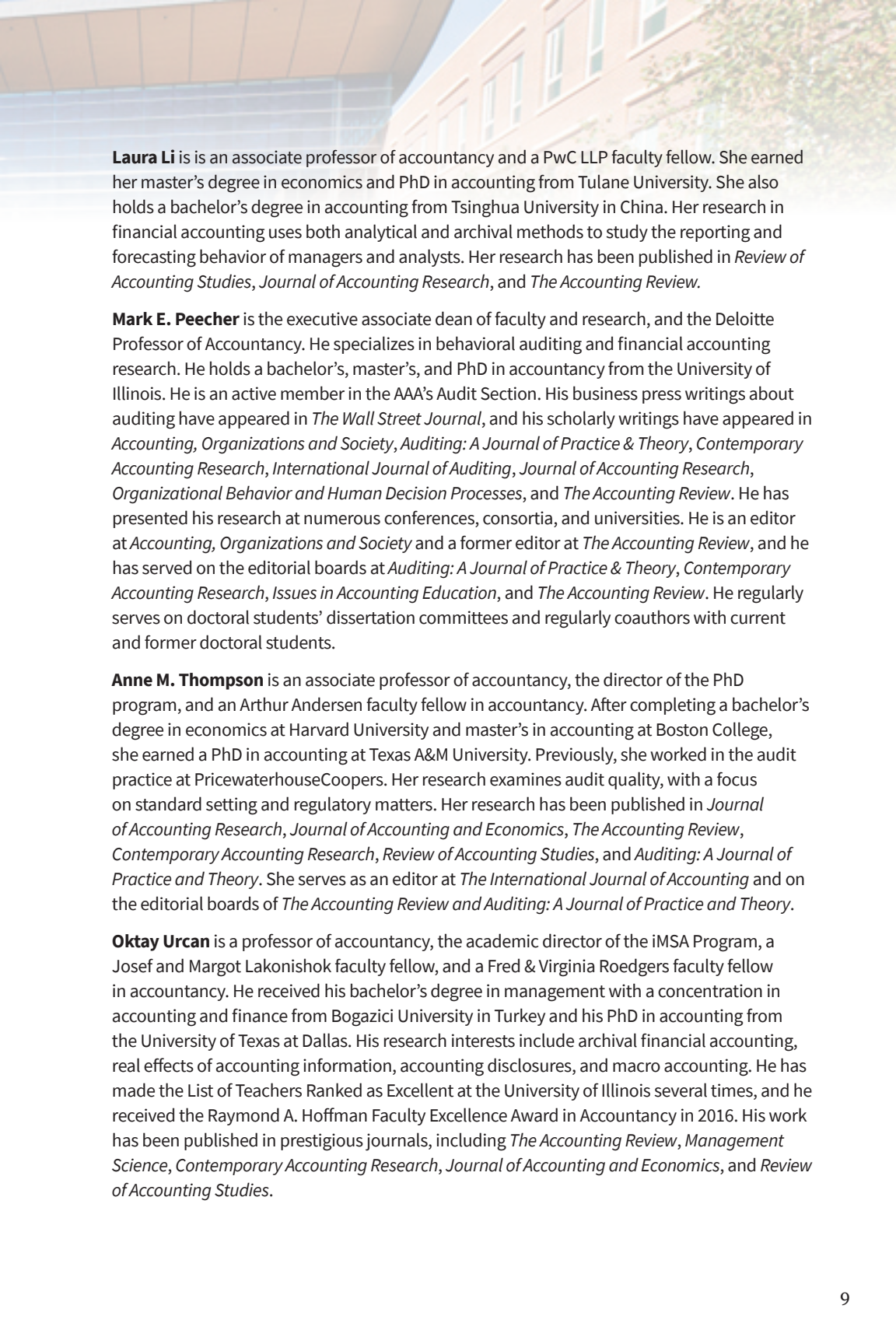
**W. Brooke Elliott** is the executive associate dean of academic programs and the EY distinguished professor in accounting. After completing her bachelor's and MBA degrees at Indiana University, she earned a PhD in accounting from the University of Washington. Her teaching interests include financial reporting and financial statement analysis. Her research broadly focuses on how individuals use accounting information to make investment decisions. She is particularly interested in financial disclosures and their impact on investors' decision-making processes. In addition, she is interested in how expertise changes the impact that financial disclosures have on investors' decision-making processes, and thus their investment decisions. Her research has been published in *Contemporary Accounting Research*, *Journal of Accounting Research*, and *The Accounting Review*. She has served on the editorial boards at *Contemporary Accounting Research* and *The Accounting Review*.

**Gary Hecht** is a professor of accountancy, Arthur Andersen faculty fellow in accountancy, and the associate dean of professional education pathways. He received his PhD from the University of Illinois Urbana-Champaign in 2005. He was on the faculty at Emory University and University of Wisconsin-Madison before returning to University of Illinois in 2013. His primary research and teaching interests lie in managerial accounting. As associate dean of professional education pathways, he helps lead Gies to develop and deliver non-degree learning opportunities in business education for working professionals. His publications include work in *Contemporary Accounting Research*, *Journal of Accounting Research*, *The Accounting Review*, and *Proceedings of the National Academy of Sciences*.

**Kevin Jackson** is the vice provost for undergraduate education and a professor of accountancy. He holds a bachelor's degree and a PhD in accounting from the University of Texas at Austin. He has published in *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Journal of Financial Reporting*, *Strategic Finance*, and *The Accounting Review*. His research examines how characteristics of information affect the judgments and decisions of accounting information users, and also how an organization's team performance is impacted by team member characteristics.

**Justin Leiby** is the academic director of the BSA/MAS program, an associate professor of accountancy, a faculty in residence at the Discovery Partners Institute & the Cannabis Research Institute, a disruption scholar, and a Professor Ken Perry faculty fellow. He earned a doctorate at the University of Illinois and undergraduate degrees at the University of Pittsburgh. His research focuses on judgment and decision-making in auditing and management accounting (including consultation, skepticism, and the motivations of professionals) and also drug policy issues. His research has been published in *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory*. He serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, *Behavioral Research in Accounting*, and *Auditing: A Journal of Practice & Theory*.





**Laura Li** is an associate professor of accountancy and a PwC LLP faculty fellow. She earned her master's degree in economics and PhD in accounting from Tulane University. She also holds a bachelor's degree in accounting from Tsinghua University in China. Her research in financial accounting uses both analytical and archival methods to study the reporting and forecasting behavior of managers and analysts. Her research has been published in *Review of Accounting Studies*, *Journal of Accounting Research*, and *The Accounting Review*.

**Mark E. Peecher** is the executive associate dean of faculty and research, and the Deloitte Professor of Accountancy. He specializes in behavioral auditing and financial accounting research. He holds a bachelor's, master's, and PhD in accountancy from the University of Illinois. He is an active member in the AAA's Audit Section. His business press writings about auditing have appeared in *The Wall Street Journal*, and his scholarly writings have appeared in *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *International Journal of Auditing*, *Journal of Accounting Research*, *Organizational Behavior and Human Decision Processes*, and *The Accounting Review*. He has presented his research at numerous conferences, consortia, and universities. He is an editor at *Accounting, Organizations and Society* and a former editor at *The Accounting Review*, and he has served on the editorial boards at *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Issues in Accounting Education*, and *The Accounting Review*. He regularly serves on doctoral students' dissertation committees and regularly coauthors with current and former doctoral students.

**Anne M. Thompson** is an associate professor of accountancy, the director of the PhD program, and an Arthur Andersen faculty fellow in accountancy. After completing a bachelor's degree in economics at Harvard University and master's in accounting at Boston College, she earned a PhD in accounting at Texas A&M University. Previously, she worked in the audit practice at PricewaterhouseCoopers. Her research examines audit quality, with a focus on standard setting and regulatory matters. Her research has been published in *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice and Theory*. She serves as an editor at *The International Journal of Accounting* and on the editorial boards of *The Accounting Review* and *Auditing: A Journal of Practice and Theory*.

**Oktay Urcan** is a professor of accountancy, the academic director of the iMSA Program, a Josef and Margot Lakonishok faculty fellow, and a Fred & Virginia Roedgers faculty fellow in accountancy. He received his bachelor's degree in management with a concentration in accounting and finance from Bogazici University in Turkey and his PhD in accounting from the University of Texas at Dallas. His research interests include archival financial accounting, real effects of accounting information, accounting disclosures, and macro accounting. He has made the List of Teachers Ranked as Excellent at the University of Illinois several times, and he received the Raymond A. Hoffman Faculty Excellence Award in Accountancy in 2016. His work has been published in prestigious journals, including *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, and *Review of Accounting Studies*.

**Laura Wang** is an associate professor of accountancy and a Fred & Virginia Roedgers faculty fellow in accountancy. She holds a PhD in accounting, master of public accounting, bachelor of business administration, and bachelor of economics from the University of Texas at Austin. Her teaching and research interests include data analytics and how management controls affect employee behavior in for-profit and nonprofit organizations. Her research has been published in *The Accounting Review*, *Manufacturing & Service Operations Management*, and *Contemporary Accounting Research*.

**Michael Williamson** is the A.C. Littleton professor of accountancy. He received an undergraduate degree in accounting from Louisiana State University, a graduate degree in information systems from Carnegie Mellon University, and a doctoral degree in accounting from Indiana University. Before joining Illinois, he was on the faculty at the University of Texas at Austin for 10 years. His research explores the impact of performance evaluation and reward system design on employee productivity, risk taking, creativity, and other innovative activities. His research has been published in such journals as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*.

**Wei Zhu** is an associate professor of accountancy and a KPMG faculty fellow. He received his bachelor's and master's degrees in accounting from Peking University. He earned his PhD in accounting from Yale University. His research interests include exploring institutional aspects of financial reporting, how prices in capital markets reflect information, and ESG. His work has been published in *The Accounting Review*, *Management Science*, *Review of Accounting Studies*, and *Journal of Accounting and Economics*.

## Student Research

### Partial List of Working Papers from Current Students

Baik, Y. (2023). The Effect of Diversity Cheap Talk on Employee Attitude and Behavior: Evidence of Employer-Employee Matched Data.

Baik, Y. (2023). Board Gender Diversity and Investment Efficiency: Global Evidence from 83 Country-Level Interventions. (with C. X. Chen and D. Godsell)

Baik, Y. (2023). Board Gender Diversity and Financial Reporting Quality: Global Evidence from 50 Country-Level Interventions. (with D. Godsell)

Baik, Y. (2023). Board Gender Diversity and Corporate Tax Avoidance: International Evidence. (with D. Godsell and B. Williams)

Baik, Y. (2023). The Strategic and Motivational Role of Sales Target Difficulty in CEO Compensation Plans. (with M. J. Kim and H. Ramasubramanian)

Baik, Y. (2023). Can Board Gender Diversity Improve Corporate Culture? Evidence from U.S. State-Level Board Gender Diversity Interventions. (with C. X. Chen and F. Du)

Donahoo, N. (2023). Establishing Credibility: Forensic Accountants as Expert Witnesses.

Donahoo, N. (2023). Difference – or Deficiency – in Judgment? Evaluation of Auditors, and the Joint Effects of Approach Punitiveness and Wise Thinking Disposition. (with T. Brown, T. Majors, and M. Peecher)

Donahoo, N. (2023). Internal vs. External Audit: Cooperation over Combat. (with C. Hayne and J. Leiby)

Han, J. (2023). The Real Effects of Conflict Minerals Disclosures. (with B.-H. Baik, O. E. Tov, and D. Park)

- Han, J. (2023). The Effect of Expected Volatility on Entrepreneurs' Crowdfunding Activities and Disclosures. (with N. C. Brown and D. Godsell)
- Han, J. (2023). Workplace Safety Incentives and Employee Health and Safety. (with B.-H. Baik and D. Park)
- Han, J. (2023). The Effect of Customer Concentration on CEO Risk-Taking Incentives.
- Han, J. (2023). Socially Responsible Sourcing and Shareholder Wealth – Evidence from Conflict Minerals Disclosures.
- Kim, S. (2023). Human Capital Investment and the Quality of Financial Services.
- Kim, S. (2023). The Social Externalities of Bank Disclosure Regulation: Evidence from the Community Reinvestment Act. (with O. Urcan and H. Yoon)
- Lyman, R. (2023). When Assurance Hurts: Increased ESG Credibility Can Reduce Investor Willingness to Invest.
- Lyman, R. (2023). Does Innovation in Workpaper Preparation Lead to Reduced Audit Review Effectiveness? (with A. Johanns and K. Mendoza)
- Lyman, R. (2023). When CSR Matters: Determinants of Manager and Investor Perceptions of Corporate Social Responsibility. (with M. Peecher and D. Zhou)
- Wang, H. (2023). Auditors' Response to Client Corruption: Evidence from Google Document Frequency. (with N. C. Brown, J. R. Joe, and K. W. Smith)
- Wang, H. (2023). CEO Personality and Firm Non-GAAP Reporting. (with N. C. Brown and R. M. Crowley)
- Wang, X. (2023). Gender Promotion Inequality in Audit Firms. (with F. Du)
- Wei, C. (2023). Mandatory Institutional Changes and Shareholder Value Creation: Evidence Based on the Changes of Accounting Standards in China. (with Y. Wang and Y. Chen)
- Yamoah, I. (2023). Upskilling Auditors in the Face of Changing Skill Requirements: Does Self-Affirmation Help Overcome Aversion to AI-Based Specialist Advice? (with M. Peecher, C. Pietsch, and S. Stirnkorb)
- Yang, Li. (2023). The Effect of Time Tracking on Motherhood Bias in Performance Evaluation of Telecommuting Employees. (with L. Wang and M. Williamson)
- Yang, Li. (2023). The Effect of Discretionary Controls on Voluntary Employee Efforts in Nonprofit Organizations. (with L. Wang and H. Yin)

## Partial List of Publications from Recent Graduates

### Forthcoming

- Grant, S. (forthcoming). Digital Engagement Practices in Mobile Trading: The Impact of Color and Swiping to Trade on Investor Decisions. *Management Science*. (with J. Hobson and R. Sinha)
- Yoon, H. (forthcoming). Properties of Accounting Performance Measures Used I Compensation Contracts. *Review of Accounting Studies*. <https://ssrn.com/abstract=4459704> (with O. Urcan)

### 2023

- Deméré, P. (2023). The Usefulness of Corporate Income Tax Accounting: Evidence from Pension Returns. *The Accounting Review*. <https://doi.org/10.2308/TAR-2020-0477> (with M. Cussatt)
- Klevsky, E. (2023). Connectors: A Catalyst for Team Creativity. *The Accounting Review*. <https://doi.org/10.2308/TAR-2020-0671> (with K. Jackson, R. Autrey, and F. Drasgow)
- Thornton, J. (2023). Discussion of 'What's in a name? Investors' reactions to Non-GAAP labels.' *Contemporary Accounting Research*, 40(2), 897–924. <https://doi.org/10.1111/1911-3846.12829> (with N. Brown and K. Mendoza)
- Yoon, H. (2023). Do Companies Redact Material Information from Confidential SEC Filings? Evidence from the FAST Act. *The Accounting Review*, 98(4), 405–433. <https://doi.org/10.2308/TAR-2020-0703> (with A. M. Thompson and O. Urcan)

## 2022

- Gale, B. T. (2022). How Do Disclosure Repetition and Interactivity Influence Investors' Judgments? *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12420> (with N. Brown and S. Grant)
- Gale, B. T. (2022). The Joint Influence of Information Push and Value Relevance on Investor Judgments and Market Efficiency. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12400> (with W. B. Elliott and J. Hobson)
- Jang, H. (2022). Competitive Externalities of Tax Cuts. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12403> (with M. P. Donohoe and P. Lisowsky)

## 2021

- Gale, B. T. (2021). How Does SEC Review Correspondence Affect Investors' Judgments? The Role of Access Costs and Review Ambiguity. *The Accounting Review*. <https://doi.org/10.2308/TAR-2019-0384>
- Johanns, A. (2021). Do Stronger Wise-Thinking Dispositions Facilitate Auditors' Objective Evaluation of Evidence When Assessing and Addressing Fraud Risk? *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12684> (with B. E. Brewster, M. E. Peecher, and I. Solomon)
- Kim, M. (2022). Accounting Performance Goals in CEO Compensation Contracts and Corporate Risk Taking. *Management Science*. <https://doi.org/10.1287/mnsc.2021.4173> (with C. X. Chen, L. Y. Li, and W. Zhu)
- Sommerfeldt, R. D. (2021). Auditing Non-GAAP Measures: Signaling More Than Intended. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12724> (with S. B. Anderson and J. L. Hobson)
- Sommerfeldt, R. D. (2021). Cheating for the Cause: The Effects of Performance-Based Pay on Socially Oriented Misreporting. *The Accounting Review*. <https://doi.org/10.2308/TAR-2019-0357> (with J. L. Hobson and L. Wang)
- Williams, J. (2021). Group Recruiting Events and Gender Stereotypes in Employee Selection. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12710> (with K. Fanning and M. Williamson)

## 2020

- Grant, S. M. (2020). How Does Using a Mobile Device Change Investors' Reactions to Firm Disclosures? *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12299>
- Hillison, S. M. (2020). Revising Audit Plans to Address Fraud Risk: A Case of "Do as I Advise, Not as I Do"? *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12590> (with T. D. Bauer, M. E. Peecher and B. Pomeroy)
- Yang, Li. (2020). When Sadness Comes Alive, Will It Be Less Painful? The Effects of Anthropomorphic Thinking on Sadness Regulation and Healthy Consumption. *Journal of Consumer Psychology*, 30(2), 227–295. (with F. Chen and R. P. Chen)

## 2019

- Crowley, R. M. (2019). What Are You Saying? Using Topic to Detect Financial Misreporting. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12294> (with N. C. Brown and W. B. Elliott)
- Czerney, K. (2019). Do Type II Subsequent Events Impair Financial Reporting Quality? *The Accounting Review*. <https://doi.org/10.2308/accr-52662> (with J. J. Schmidt, A. M. Thompson, and W. Zhu)
- Deméré, P. (2019). The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12580> (with M. P. Donohoe and P. Lisowsky)
- Estep, C. (2019). The Unintended Consequences of Material Weakness Reporting on Auditors' Acceptance of Aggressive Client Reporting. *The Accounting Review*. <https://doi.org/10.2308/accr-52610> (with T. D. Bauer and A. C. Bucaro)
- Nichol, J. E. (2019). The Effects of Contract Framing on Misconduct and Entitlement. *The Accounting Review*. <https://doi.org/10.2308/accr-52260>





## Gies College of Business

### Department of Accountancy

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