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Deloitte Professor
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Professional Experience

Deloitte Professor, Florida State University (August 2018-present)
Professor of Accounting, Florida State University (August 2012-present)
Andersen Professor of Accounting, Florida State University (August 2004-2018)
Associate Professor of Accounting, Florida State University (August 2001-2012)
Assistant Professor of Accounting, Florida State University (1995-2001)
Research/Teaching Assistant, University of Georgia (1991-1995)
Research/Teaching Assistant, Brigham Young University (1990-1991)

Education

Ph.D. in Business Administration, University of Georgia, (1995)
M.Acc. (Tax), Brigham Young University, (1991)
B.S. in Accounting, Brigham Young University, (1991, Magna cum laude)

Published Articles (Refereed)

The Effects of Public Company Accounting Oversight Board Inspections on the Accuracy of Property-Casualty Insurer Claim Loss Reserves. *North American Actuarial Journal*, 30 (2025): 406-428. <https://doi.org/10.1080/10920277.2025.2553909>. Co-authored with Thomas Gilliam.

Revenue Management through Order Backlog Manipulations. *Review of Quantitative Finance and Accounting*, 65 (2025): 1067–1096. <https://doi.org/10.1007/s11156-024-01369-y>. Co-authored with Thomas Gilliam and Frank Heflin.

The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education*, 38 (2023): 81-108. <https://doi.org/10.2308/ISSUES-2023-013>. Co-authored with Wood, D., et al.

- Too Close for Comfort: Diminished Effectiveness of Ratio-Based Solvency Monitoring When Insurers Are Located Close to Their State Insurance Regulators. *Journal of Insurance Regulation* 38 (2019): 1-29. Co-authored with Cathryn Meegan.
- There's No Place Like Home: The Influence of Home-State Going-Concern Reporting Rates on Going-Concern Opinion Propensity and Accuracy. *Auditing: A Journal of Practice & Theory* 35 (2016): 23-51. Co-authored with Allen Blay and James Moon.
- Evidence that the Discontinuity in Earnings has Disappeared. *Journal of Accounting and Economics* 60 (2015): 117-132. Co-authored with Thomas A. Gilliam and Frank Heflin.
- Auditor Size Effects on Knowledge Spillovers from Jointly-Provided Tax and Audit Services. *Advances in Taxation* 22 (2015). 109-143. Co-authored with Adrian Valencia and Matt Notbohm.
- The Association between Actuarial Services and Audit Quality. *Auditing: A Journal of Practice & Theory* 14 (February 2014): 139-159. Co-authored with Jennifer J. Gaver.
- The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry. *Auditing: A Journal of Practice & Theory* 31 (August 2012): 95-124. Co-authored with Jennifer J. Gaver and Carl J. Pacini.
- The Effects of Recurring and Nonrecurring Tax, Audit-Related, and Other Nonaudit Services on Auditor Independence. *Contemporary Accounting Research* 28 (Winter 2011): 1510-1536. Co-authored with Adrian Valencia.
- The Uncertain Liability of Accounting and Other Professionals in Securities Fraud Cases: The Shifting Sands of Central Bank. *Journal of Forensic and Investigative Accounting* 3 (July-December 2011): 46-67. Co-authored with Carl Pacini and Salar Ghahramani.
- The Influence of Large Clients on Office-Level Auditor Oversight: Evidence from the Property-Casualty Insurance Industry. *Journal of Accounting and Economics* 43 (July 2007): 299-320. Co-authored with Jennifer Gaver.
- Over-Optimism and the Under-Funding of Defined-Benefit Pension Plans. *Journal of Business Issues* 1 (2007): 77-88. Co-authored with Jennifer J. Gaver.
- Do Insurers Manipulate Loss Reserves to Mask Solvency Problems? *Journal of Accounting and Economics* 37 (September 2004): 393-416. Co-authored with Jennifer J. Gaver.
- Auditors, Actuaries, & Managed Earnings Management, *Progress in Economics Research* 8 (2004): 175-202. Co-authored with Jennifer J. Gaver.

The Association between External Monitoring and Earnings Management in the Property-Casualty Insurance Industry. *Journal of Accounting Research* 39 (September 2001): 269-282. Co-authored with Jennifer J. Gaver.

Earnings Management under Changing Regulatory Regimes: State Accreditation in the Insurance Industry, *Journal of Accounting and Public Policy* 19 (Winter 2000): 399-420. Co-authored with Jennifer J. Gaver.

Ex Ante Incentives for Earnings Management and the Informativeness of Earnings. *Journal of Business Finance and Accounting* 26 (Sep./Oct. 1999): 807-832. Co-authored with Theodore E. Christensen and Robert E. Hoyt.

Managing Insurance Company Financial Statements to Meet Regulatory and Tax Reporting Goals. *Contemporary Accounting Research* 16 (Summer 1999): 207-241. Co-authored with Jennifer J. Gaver.

Articles Presented at National and Regional Conferences

The Effects of PCAOB Inspections on the Conservatism and Accuracy of Property-Casualty Insurer Claim Loss Reserves. 2024 Paper presented at SEC OCA Accounting and Auditing Academic Research Update, Securities Exchange Commission. Co-authored with Thom Gilliam.

Too Close for Comfort: Diminished Effectiveness of Ratio-Based Solvency Monitoring When Insurers Are Located Close to Their State Insurance Regulators. 2020 National Association of Insurance Commissioners. Co-authored with Cathryn Meegan.

Et Tu, Private Companies! Evidence that PCAOB Inspections Improve Audit Quality Among U.S. Public Companies and Spillover to U.S. Private Companies. 2019 BYU Accounting Research Symposium. Co-authored with Thomas Gilliam.

Managers' Use of Order Backlog to Avoid Reporting Revenue Declines. *Journal of Accounting, Auditing & Finance*, 2018 JAAF Conference in Korea. Co-authored with Thom Gilliam and Frank Heflin.

Revenue Management: The Use of Order Backlog to Meet Revenue Reporting Targets. American Accounting Association 2015 Annual Meeting. Co-authored with Thomas Gilliam and Frank Heflin.

It's a Small World: The Influence of Home-State Bias on Auditor Going-Concern Reporting. American Accounting Association 2014 Midyear Meeting in San Antonio. Co-authored with James Moon and Allen Blay.

- Evidence that the Discontinuity in Earnings has Disappeared. American Accounting Association 2013 Annual Meeting. Co-authored with Thom Gilliam and Frank Heflin.
- Location, Location, Location: The Influence of Home-state Bias on Auditor Going-Concern Opinions. American Accounting Association 2013 Annual Meeting. Co-authored with James Moon and Allen Blay.
- The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry. American Accounting Association 2010 Annual Meeting and the Mid-Atlantic Regional Meeting of AAA 2010. Co-authored with Jennifer J. Gaver and Carl Pacini
- The Effects of Recurring and Nonrecurring Tax, Audit-Related, and Other Nonaudit Services on Auditor Independence. American Accounting Association 2010 Auditing Section Mid-Year Conference. Co-authored with Adrian Valencia.
- The Association Between External Monitoring and Earnings Management in the Property-Casualty Insurance Industry. American Accounting Association 1999 Annual Meeting. Co-authored with Jennifer J. Gaver.
- Incentives for Earnings Management in the Property-Liability Insurance Industry. Western Risk and Insurance Association 1998 Annual Meeting. Co-authored with Theodore E. Christensen and Robert E. Hoyt.

Other Presentations

- 2018: University of Florida
2012: University of Houston
2011: Florida International University
2009: University of South Florida
2008: University of Alabama, Florida State University
2007: University of Arkansas, Texas Christian University
2005: University of Houston
2004: University of Kansas
2002: George Washington University
2001: Texas Christian University
2000: University of Missouri, University of Wisconsin, Florida State University
1998: Florida State University
1996: University of Florida
1995: Florida State University, Bradley University, University of North Carolina (Charlotte), Portland State University

Teaching Experience

Doctoral

- Introduction to financial accounting research

Graduate/Masters

- Seminar in corporate taxation
- Seminar in pass-through entity and fiduciary taxation
- Special topics in taxation (state & local taxation, international taxation, exempt organizations)
- Taxation of business entities, gifts, estates & trusts
- Financial accounting theory
- Accounting and finance for insurance professionals (Online; Risk Management & Insurance Master's degree program)
- Fundamentals of personal finance (Online; College of Business specialization program)
- Fundamentals of accounting & finance (Online; College of Business specialization program)

Undergraduate

- Individual income taxation
- Taxation of business entities, gifts, estates & trusts
- Tax research and the taxation of flow-through entities
- Real estate taxation
- Financial accounting principles (Traditional; Sections as large as 320 students)
- Financial accounting principles (Hybrid; Sections as large as 320 students)
- Financial accounting principles (Online; Sections as large as 1,100 students; certified by Quality Matters Assurance System for quality online teaching online teaching in 2021 and re-certified in 2024.)

Awards

- 2025: Herbert Wertheim College of Business recipient of We Choose Excellence Award for September!
- 2025: Nominated for Herbert Wertheim College of Business Charles Hardwick Outstanding Undergraduate Teaching Award for Tenure-Track Faculty
- 2025; Nominated for FSU's Excellence in Online Teaching (graduate and undergraduate)
- 2024: Nominated for FSU's Excellence in Online Teaching (undergraduate)
- 2024: Nominated for FSU's Foundational Course Excellence
- 2024: Quality Matters Rubric (APPQMR) training certificate
- 2024: Awarded a Core Values Award, College of Business, Florida State University
- 2020: Nominated for the American Accounting Association J. Michael & Mary Anne Cook/Deloitte Foundation Prize
- 2019: Nominated for an American Accounting Association J. Michael & Mary Anne Cook/Deloitte Foundation Prize

- 2018: Nominated for an FSU Distinguished Teacher Award (Graduate)
- 2017: Nominated for an FSU Distinguished Teacher Award (Graduate)
- 2016: Nominated for an FSU Distinguished Teacher Award (Undergraduate)
- 2016: Awarded a College of Business Summer Research Grant
- 2016: Awarded a Department of Accounting Summer Research Grant
- 2015: Awarded a University Undergraduate Teaching Award (2014-2015)
- 2015: Nominated for a University Graduate Teaching Award (2014-2015)
- 2015: Awarded a College of Business Summer Research Grant
- 2015: Awarded a Florida State University Distance Learning Award for Excellence in Online Course Design Award
- 2014: Awarded a College of Business Summer Research Grant
- 2014: Nominated for the Florida State University Faculty & Staff Seminole Award
- 2013: Awarded a College of Business Summer Research Grant
- 2012: Awarded a College of Business Summer Research Grant
- 2011: Awarded a College of Business Summer Research Grant
- 2010: Awarded a College of Business Summer Research Grant
- 2010: Distinguished Paper Award—Auditing; Mid-Atlantic Regional Meeting of the American Accounting Association: “The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry.”
- 2009: College of Business Summer Research Grant
- 2009: Nominated for an FSU University Teaching Award (2008-2009)
- 2008: Awarded an FSU Undergraduate Teaching Award (2007-2008)
- 2008: Awarded a College of Business Summer Research Grant
- 2008: Nominated for an FSU Graduate Faculty Mentor Award
- 2005: Nominated for an FSU Undergraduate Teaching Award (2004-2005)

Professional Activities and Service

American Taxation Association

- ATA/Deloitte Teaching Award Committee (2021-2023)
- ATA/PwC Outstanding Dissertation Award Committee (2001-2021)
- Mid-Year Meeting Program Committee (2017-2018)
- Chairperson, Doctoral Dissertation Award Committee (2004-2005)
- Assessment and Accreditation Committee (2013-2016)
- Membership Committee (2001-2002)
- Teaching Resources Committee (1999-2000)
- Concerns of New Faculty (1998-1999)

University

- FSU Online Quality Initiative! I was interviewed and recorded describing the Quality Matters certification of ACG 2021 certified. I worked with ODL personnel, including D.D. Garbarino, John Crow, and Kim Houghthon. Filming occurred on Apr. 11, 2024.
- FSU University Communications Faculty-Teaching Assistant video. I was interviewed and recorded describing the importance of teaching assistants to

faculty. This video is to be shown to FSU's Board of Trustees. I worked with University Communications personnel, including Jimmy Cole, and others. Filming occurred on Apr. 11, 2024.

- Distance Learning Awards Selection Committee (2016-2017)
- Outstanding Teaching Assistant Awards Selection Committee (2016-2017)
- Undergraduate Research Opportunity Program, mentor (2012-2013, 2015-2016)
- Graduate Policy Committee, Chair—Finance Subcommittee (2014-2015)

College

- Online Quality Committee (2017-present)
- Promotion and Tenure Committee (2014-2018, 2023-present, chair: 2022-2023)
- Online Teaching Task Force (2014-2017)
- Research Awards Committee (chair: 2016-2017; member: 2017-2018, 2020-2021)
- Faculty Ethics Roundtable Committee (2011-2014; chair: 2012-2014)
- Scholarship Committee (2001-2002)
- Library Committee (1999-2000)
- College of Business & Arthur Little, Inc. training of Internal Revenue Service personnel: Property & Casualty Insurance Accounting and Taxation (2000)
- Faculty mentor for junior faculty (2017-present)

Department

- Tax Group Coordinator (2006-present)
- Faculty Evaluation Committee (2014-present)
- Course Coordinator for Introduction to Financial Accounting (2016-present)
- Faculty Mentor for Junior Faculty (2016-present)
- Strategic Planning and Assessment Committee (chair 2016-2017; member 2016-present)
- Recruiting Committee (1996-1998, 2002-2003, 2005-2018)
- Promotion and Tenure Committee (2006-present; chair 2016-2017)
- Curriculum Committee (2012-2016)
- Undergraduate Policy and Curriculum Committee (2003-2004, 2006-2010)
- FICPA/FSU Fall Accounting Conference, Presenter: "Federal Tax Update" (2005)
- Arthur Andersen Tax Challenge FSU team (chair: 1996-2000)

Reviewer for academic journals

- *The Accounting Review, Journal of Accounting and Economics, Contemporary Accounting Research, Journal of Business Finance and Accounting, Journal of Accounting and Public Policy, Journal of Risk and Insurance, Auditing: Journal of Practice and Theory, Journal of Accounting Literature, Risk Management Insurance Review, Geneva Papers..., Journal of Insurance Regulation, North American Actuarial Journal, Journal of Accounting Auditing and Finance, Advances in Taxation, Review of Accounting Research, Issues in Accounting Education, and Accounting Horizons*

Other

- Volunteer for the Internal Revenue Service; Volunteer Income Tax Assistance (VITA) program Volunteer Income Tax Assistant (1989-1990)

- Church representative, Brazil (1985-1987)

Dissertation Committees

- Will Cather (2025, Oklahoma State University)
- Dana Telljohann (2025, University of Cincinnati)
- Eric Rosano (2022, Queens College)
- Anthony Chen (2016, California State University, Fullerton)
- David Bryan (2015, University of North Florida)
- Jill Bisco (2014, University of Akron)
- James Moon (2014, Georgia State University)
- Thom Gilliam (2014, IE Business School, Madrid, Spain)
- Sarah Fulmer (2014, California State University, Fullerton)
- Eric Gooden (2012, Virginia Commonwealth University)
- Adrian Valencia (2011, Florida Gulf Coast University)
- Tim Zhang (2010, Florida State University)
- Dominic Peltier-Rivest (1996, University of Quebec, Canada)

Professional and Academic Memberships

American Accounting Association
American Taxation Association
Beta Alpha Psi
Beta Gamma Sigma