

**ELITE ACCOUNTING PUBLICATIONS (LAST 5 YEARS) -- AS OF OCTOBER 2023**

(current VT ACIS faculty names in bold; papers with VT PhD graduates in red)

2023 (including forthcoming):

- Condie, E., **L. Lisic**, T. Seidel, **J. M. Truelson**, and A. Zimmerman. 2023. Does gender and ethnic diversity among audit partners influence office-level audit personnel retention and audit quality? *Contemporary Accounting Research* (forthcoming).
- Dai, X., F. Gao, **L. Lisic**, and I. Zhang. 2023. Corporate social performance and the managerial labor market. *Review of Accounting Studies* 28 (1): 307-339.
- Fung, S., L. Jiang, **J. A. Pittman**, Y. Wang, and S. Zhang. 2023. Auditor-client reciprocity: Evidence from forecast-issuing brokerage houses and forecasted companies sharing the same auditor. *Contemporary Accounting Research* (forthcoming).
- Gao, B., F. Guo, **L. Lisic**, and T. Omer. 2023. Enforcement of non-compete agreements, outside employment opportunities, and insider trading. *Contemporary Accounting Research* 40 (2): 1250-1279.
- Gao, K., **J. A. Pittman**, X. Wang, and Z.-T. Wang. 2023. Stock market liberalization and earnings management: Evidence from a quasi-natural experiment in China. *Contemporary Accounting Research* (conditionally accepted).
- Johnson, B., **L. Lisic**, J. S. Moon, and M. Wang. 2023. SEC comment letters on form S-4 and M&A accounting quality. *Review of Accounting Studies* 28: 862-909.
- Pittman, J. A., S. E. Stein, and D. F. Valentine**. 2023. The importance of audit partners' risk tolerance to audit quality. *Contemporary Accounting Research* (forthcoming).
- Tsui, D., and **M. D. Vance**. 2023. Sorting effects of broad-based equity compensation plans. *Management Science* (forthcoming).

2022:

- Acito, A.**, and M. Nessa. 2022. Law firms as tax planning service providers. *The Accounting Review* 97 (4): 1-26.
- Aghazadeh, S., and **J. R. Joe**. 2022. Auditors' response to management confidence and misstatement risk. *Accounting, Organizations and Society* 101: 101348.
- Chen, Y., J. Huang, T. Li, and **J. A. Pittman**. 2022. It's a small world: The importance of social connections with auditors to mutual fund managers' portfolio decisions. *Journal of Accounting Research* 60 (3): 901-963.
- Commerford, B., S. Dennis, **J. R. Joe**, and J. Ulla. 2022. Man versus machine: Complex estimates and auditor reliance on artificial intelligence. *Journal of Accounting Research* 60 (1): 171-201.
- Davidson, R. H.** 2022. Who did it matters: Executive equity compensation and financial reporting fraud. *Journal of Accounting and Economics* 73 (2-3): 101453.

**Davidson, R. H.**, and C. Pirinsky. 2022. The deterrent effect of insider trading enforcement actions. *The Accounting Review* 97 (3): 227-247.

Guo, F., **L. Lisic**, **J. A. Pittman**, T. Seidel, **M. Zhou**, and Y. Zhou. 2022. Fool me once, shame on you; fool me twice, shame on me: The long-term impact of Arthur Andersen's demise on partners' audit quality. *Contemporary Accounting Research* 39 (3): 1986-2022.

**Joe, J. R.**, B. Luippold, and K.-A. Sanderson. 2022. Does susceptibility to the numerosity heuristic impact juror assessments of auditors' liability. *Contemporary Accounting Research* 39 (1): 87-116.

**Lisic, L.**, **J. A. Pittman**, T. Seidel, and A. Zimmerman. 2022. You can't get there from here: The influence of an audit partner's prior non-public accounting experience on audit outcomes. *Accounting, Organizations and Society* 100 :101331.

**Pittman, J. A.**, L. Wang, and D. Wu. 2022. Network analysis of audit partner rotation. *Contemporary Accounting Research* 39 (2): 1085-1119.

**Tan, L.**, S. Ramalingegowda, and Y. Yu. 2022. Third-party consequences of changes in managerial fiduciary duties: The case of auditors' going concern opinions. *Management Science* 68 (2): 809-1589.

#### 2021:

Bauer, A., X. Fang, and **J. A. Pittman**. 2021. The importance of IRS enforcement to stock price crash risk: The role of CEO characteristics. *The Accounting Review* 96 (4): 81-109.

Bills, K. L., C. Hayne, and **S. E. Stein**. 2021. Collaborating with competitors: How do small firm accounting association and networks successfully manage cooperative tensions? *Contemporary Accounting Research* 38 (1): 545-585.

Black, D. E. and **M. D. Vance**. 2021. Do first impressions last? The impact of initial assessments and subsequent performance on promotion decisions. *Management Science* 67 (7): 3985-4642.

Chou, T.-K., **J. A. Pittman**, and Z. Zhuang. 2021. The importance of partner narcissism to audit quality: Evidence from Taiwan. *The Accounting Review* 96 (6): 103-127.

Chen, C., Y. Chen, **J. A. Pittman**, E. J. Podolski, and M. Veeraraghavan. 2021. Managerial mood and earnings forecast bias: Evidence from sunshine exposure. *The Accounting Review* 96 (6): 179-203.

Fuller, S., **J. R. Joe**, B. Luippold. 2021. The effect of auditor reporting choice on audit committee oversight on management financial disclosures. *The Accounting Review* 96 (6): 329-274.

Hansen, J., **L. Lisic**, T. Seidel, and M. Wilkins. 2021. Audit committee accounting expertise and the mitigation of strategic auditor behavior. *The Accounting Review* 96 (4): 289-314.

He, Y., B. Li, Z. Liu, and **J. A. Pittman**. 2021. Does the threat of a PCAOB inspection mitigate U.S. institutional investors' home bias? *Contemporary Accounting Research* 38 (4): 2622-2658.

Fang, X., **J. A. Pittman**, and Y. Zhao. 2021. The importance of director external and internal social networks to stock price crash risk. *Contemporary Accounting Research* 38 (2): 903-941.

## 2020:

- Bauer, T. D., **S. M. Hillison**, M. E. Peecher, and B. Pomeroy. 2020. Revising audit plans to address fraud risk: A case of “Do as I advise, not as I do”? *Contemporary Accounting Research* 37 (4): 2558-2589.
- Bauer, A., J. Fang, **J. A. Pittman**, Y. Zhang, and Y. Zhao. 2020. How aggressive tax planning facilitates the diversion of corporate resources: Evidence from path analysis. *Contemporary Accounting Research* 37 (3): 1882- 1913.
- Bens, D., S. Huang, **L. Tan**, and W. Wangsunwai. 2020. Contracting and reporting conservatism around a change in fiduciary duties. *Contemporary Accounting Research* 37 (4): 2472-2500.
- Bills, K. L., **M. Cobabe**, **J. A. Pittman**, and **S. E. Stein**. 2020. To share or not to share: The importance of peer firm similarity to auditor choice. *Accounting, Organizations and Society* (May): 1-24.
- Cunningham, L., B. Johnson, **E. S. Johnson**, and **L. Lisic**. 2020. The switch up: An examination of changes in earnings management after receiving SEC comment letters. *Contemporary Accounting Research* 37 (2): 917-944.
- Davidson, R. H.**, A. Dey, and A. Smith. 2020. Executives’ legal records and the deterrent effect of corporate governance. *Contemporary Accounting Research* 37 (3): 1444-1474.
- De Simone, L., **J. Huang**, and L. Krull. 2020. R&D and the rising foreign profitability of U.S. multinational corporations. *The Accounting Review* 95 (3): 177-204.
- Huang, J.**, L. Krull, and R. Ziedonis. 2020. R&D investments and tax incentives: The role of intra-firm cross-border collaboration. *Contemporary Accounting Research* 37 (4): 2523-2557.
- Huang, J.**, S. Matsunaga, and Z. J. Wang. 2020. The role of pension business benefits in institutional block ownership and corporate governance. *Contemporary Accounting Research* 37 (4): 1959-1989.
- Lee, W.-J., **J. A. Pittman**, and W. Saffar. 2020. Political uncertainty and cost stickiness: Evidence from national elections around the world. *Contemporary Accounting Research* 37 (2): 1107-1139.
- Pittman, J. A.**, and Y. Zhao. 2020. Debt covenant restriction, income-increasing and non-income-increasing financial misreporting, and auditor monitoring. *Contemporary Accounting Research* 37 (4): 2145-2185.

## 2019:

- Acito, A.**, J. Burks, and W. B. Johnson. 2019. The materiality of accounting errors: Evidence from SEC comment letters. *Contemporary Accounting Research* 36 (2): 839-868.
- Bhattacharjee, S.**, K. Moreno, and **N. S. Wright**. 2019. The impact of benchmark set composition on auditors’ level 3 fair value judgments. *The Accounting Review* 94 (6): 91-108.
- Bova, F., and **M. Vance**. 2019. Uncertainty avoidance and the timing of employee stock option exercise. *Journal of International Business Studies* 50 (5): 740-757.
- Christensen, T. E., H. Pei, S. R. Pierce, and **L. Tan**. 2019. Non-GAAP reporting following debt covenant violations. *Review of Accounting Studies* 24 (2): 629-664.

- Cunningham, L., C. Li, **S. E. Stein**, and **N. S. Wright**. 2019. What's in a name? Initial evidence of U.S. audit partner identification using difference-in-differences analyses. *The Accounting Review* 94 (5): 139-163.
- Cassell, C., L. Cunningham, and **L. Lisic**. 2019. The readability of company responses to SEC comment letters and SEC 10-K filing review outcomes. *Review of Accounting Studies* 24 (4): 1252-1276.
- Davidson, R. H.**, A. Dey, and A. Smith. 2019. CEO materialism and corporate social responsibility. *The Accounting Review* 94 (1): 101-126.
- Davidson, R. H.**, and C. Pirinsky. 2019. Attitudes toward noncompliance and the demand for external financing. *Journal of Financial and Quantitative Analysis* 54 (2): 967-991.
- Hayne, C., and **M. Vance**. 2019. Information intermediary or de facto standard setter? Field evidence on the indirect and direct influence of proxy advisors. *Journal of Accounting Research* 57 (4): 969-1011.
- Lisic, L.**, L. Myers, R. Pawlewicz, and T. Seidel. 2019. Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras. *Contemporary Accounting Research* 36 (2): 1028-1054.
- Lisic, L.**, L. Myers, T. Seidel, and J. Zhou. 2019. Does audit committee accounting expertise help to promote audit quality? Evidence from auditor reporting of internal control weaknesses. *Contemporary Accounting Research* 36 (4): 2521-2553.

#### 2018:

- Acito, A.**, C. E. Hogan, and R. D. Mergenthaler. 2018. The effects of PCAOB inspections on auditor-client relationships. *The Accounting Review* 93 (2): 1-35.
- Bhattacharjee, S.**, and **J. O. Brown**. 2018. The impact of management alumni affiliation and persuasion tactics on auditors' internal control judgments. *The Accounting Review* 93 (2): 97-115.
- Bills, K. L., C. Hayne, and **S. E. Stein**. 2018. A field study on small accounting firm membership in associations and networks: Implications for audit quality. *The Accounting Review* 93 (5): 73-96.
- Bushman, R., **R. H. Davidson**, A. Dey, and A. Smith. 2018. Bank CEO materialism: Risk controls, culture and tail risk. *Journal of Accounting and Economics* 65 (1): 191-220.
- Huang, J.** 2018. Foreign earnings management of US multinational companies: The role of decision rights. *Journal of International Business Studies* 49 (5): 552-574.
- Wright, N. S.**, and **S. Bhattacharjee**. 2018. Auditors' use of formal advice from internal firm subject matter experts: The impact of advice quality and advice awareness on auditors' judgments. *Contemporary Accounting Research* 35 (2): 980-1003.