

ELITE ACCOUNTING PUBLICATIONS (LAST 6 YEARS) -- AS OF JULY 2024

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

**click on the journal name to access each paper

**refer to the [webpages](#) of each faculty and PhD student for additional publications and working papers

2024 (including forthcoming):

Bhattacharjee, S., S. M. Hillison, and C. L. Malone. 2024. Auditing from a distance: The impact of remote auditing and supervisor monitoring on analytical procedures judgments. [The Accounting Review](#) (forthcoming).

Hillison, S. M., and K. D. Vittori. 2024. How does management voluntary disclosure behavior influence auditors' judgments? [Journal of Accounting Research](#) (forthcoming).

Pittman, J., Z. Yang, S. Yu, and H. Zhu. 2024. Political incentives and analyst bias: Evidence from China. [Contemporary Accounting Research](#) (forthcoming).

2023:

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](#) 40 (4): 2477-2511.

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. 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](#) 40 (3): 1823-1855.

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. 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](#) 40 (4): 2547-2576.

Joe, J. R. 2023. Be the thought leaders! [The Accounting Review](#) 98 (1): 479-489.

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., S. E. Stein, and D. F. Valentine. 2023. The importance of audit partners' risk tolerance to audit quality. [Contemporary Accounting Research](#) 40 (4): 2512-2546.

Tsui, D., and **M. D. Vance.** 2023. Sorting effects of broad-based equity compensation plans. [Management Science](#) 69 (7): 3759-4361.

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. 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.
- Chen, C., Y. Chen, **J. Pittman**, E. J. Podolski, and M. Veeraraghavan. 2022. Emotions and managerial judgment: Evidence from sunshine exposure. [The Accounting Review](#) 97 (3): 179-203.
- 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. 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. 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.**, 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. 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. Pittman**, and Z. Zhuang. 2021. The importance of partner narcissism to audit quality: Evidence from Taiwan. [*The Accounting Review* 96 \(6\): 103-127.](#)
- 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. 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. 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. 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. 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. 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., 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.