

DELIA FIDELAS VALENTINE, CPA

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Doctoral Candidate

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Pamplin College of Business
Virginia Tech
Blacksburg, VA 24061

EDUCATION AND PROFESSIONAL CERTIFICATION

Virginia Tech

Doctor of Philosophy, Accounting
Master of Science, Accounting
Bachelor of Science, Accounting

May 2022 (expected)
August 2007 – May 2008
August 2003 – May 2007

Certified Public Accountant

State of Virginia, license #36397

August 2009 – present

RESEARCH AND TEACHING INTERESTS

Research interests: audit quality; audit partner characteristics; audit firm quality controls

Teaching interests: auditing, data analytics, financial accounting, managerial accounting

DISSERTATION

“Audit firm quality controls and auditor behavior: Evidence from managing partner legal infractions,” *Available upon request*.

Committee: Sarah Stein (Chair), Andrew Acito, Robert Davidson, Matthew Erickson

- 2021 Virginia Tech dissertation proposal (Presenter)
- 2020 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (Presenter)

WORKING PAPERS

“The importance of audit partners’ risk tolerance to audit quality,” with Jeffrey Pittman and Sarah Stein. Available at: <https://ssrn.com/abstract=3311682>.

- Revising for 2nd round of review at *Contemporary Accounting Research*
- 2020 University of Miami accounting webinar series (Co-Author Presenter)
- 2019 Maastricht University workshop (Co-Author Presenter)
- 2019 Erasmus University workshop (Co-Author Presenter)
- 2019 AAA Annual Meeting (Presenter)
- 2019 International Symposium on Audit Research (Co-Author Presenter)
- 2019 University of Pittsburgh workshop (Co-Author Presenter)
- 2019 Indiana University workshop (Co-Author Presenter)
- 2018 Virginia Tech workshop (Presenter – 1st year paper)

“Who has the power? Examining the power dynamic between CFOs and audit partners in goodwill impairment decisions,” with Matthew Cobabe and Sarah Stein. *Available upon request*.

- 2022 AAA Audit Mid-Year Meeting (Presenter)—*scheduled*
- 2021 Virginia Tech workshop (Co-Author Presenter)

WORK-IN-PROGRESS

“An examination of U.S. audit partners’ early education experience,” with Kevin Hale, Jeffrey Pittman, and Sarah Stein
- 2019 Virginia Tech workshop (Presenter – 2nd year paper)

“Female managing partners at the Big 4 firms in the U.S.,” with Elizabeth Cowle and Sarah Stein
- initial analysis phase

RESEARCH ASSISTANTSHIP EXPERIENCE

Dr. Sarah Stein, Virginia Tech September 2020 – December 2020
**dissertation committee chair* September 2019 – December 2019

Dr. Jeffrey Pittman, Virginia Tech January 2020 – May 2020
Dr. Matthew Cobabe, Virginia Tech September 2020 – December 2020
Dr. Marshall Vance, Virginia Tech September 2019 – December 2019
Dr. Christie Hayne, University of Illinois Urbana-Champaign September 2018 – May 2019
Dr. Pamela Murphy, Queen’s University September 2018 – May 2019

TEACHING EXPERIENCE

Virginia Tech, Department of Accounting and Information Systems

ACIS 3116* Intermediate Accounting II
Rating on overall effectiveness: 5.28/6.00 (Spring 2021, 1 section)
**hybrid online – synchronous and asynchronous*

ACIS 2116* Principles of Accounting II
Rating on overall effectiveness: 4.46/6.00 (Spring 2020, 2 sections)
**transitioned online – asynchronous*

ACIS 2116 Principles of Accounting II
Rating on overall effectiveness: 5.31/6.00 (Spring 2018, 2 sections)

ACIS 2115 Principles of Accounting I
Rating on overall effectiveness: 4.98/6.00 (Fall 2017, 2 sections)

CONFERENCE PARTICIPATION

AAA Auditing Section Midyear Meeting (Reviewer and Presenter— <i>scheduled</i>)	2022
AAA Annual Meeting (Discussant)	2021
AAA Auditing Section Midyear Meeting (Reviewer and Moderator)	2021
AAA Annual Meeting (Reviewer, Discussant, and Moderator)	2020
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (Presenter)	2020
AAA Financial Accounting and Reporting Section Doctoral Consortium (Attendee)	2020
AAA Auditing Section Midyear Meeting (Reviewer)	2020
AAA Annual Meeting (Reviewer, Moderator, and Attendee)	2019
Virginia Tech Accounting Research Conference (Attendee)	2019
AAA Auditing Section Midyear Meeting (Reviewer, Moderator, and Attendee)	2019
AAA Auditing Section Doctoral Consortium (Attendee)	2019
Virginia Tech Accounting Research Conference (Attendee)	2018
Virginia Accounting Research Conference (Attendee)	2018

GRANTS, AWARDS, AND FELLOWSHIPS

VSCPA Virginia Tech Doctoral Scholarship in Accounting	2021
Deloitte Foundation Doctoral Fellowship in Accounting	2020
AAA/ Deloitte Foundation/ J. Michael Cook Doctoral Consortium Fellow	2020
Pamplin College of Business Summer Research Grant	2020

GRANTS, AWARDS, AND FELLOWSHIPS (continued)

Pamplin College of Business Summer Research Grant	2019
Pamplin College of Business Summer Research Grant	2018

OTHER SERVICE

Ad hoc Reviewer, <i>Journal of International Accounting Research</i>	2020 – present
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PROFESSIONAL EXPERIENCE

Corporate Accounting Manager	2011 – 2016
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Managed corporate and joint venture accounting at the following companies:

- Envision/BioScrip (healthcare; 2015 to 2016)
- Republic Financial Corporation (private equity; 2013 to 2015)
- Archstone (real estate; 2011 to 2013)

Grant Thornton, LLP

Audit Senior	2009 – 2011
Audit Associate	2008 – 2009

PROFESSIONAL AFFILIATIONS

Member, American Accounting Association	2017 – present
Member, Virginia Society of CPAs	2010 – present

REFERENCES

Sarah Stein (Dissertation Chair)
Associate Professor of Accounting
Deloitte Foundation Faculty Fellow
Pamplin College of Business, Virginia Tech
Email: sestein@vt.edu

Jeffrey Pittman (Co-author)
Professor of Accounting
Chair in Corporate Governance & Transparency
Faculty of Business Administration, Memorial University
Visiting Professor at Virginia Tech (2017-2018, 2018-2019, 2019-2020, 2021-2022)
Email: jpittman@mun.ca

Robert Davidson (Dissertation Committee Member)
Associate Professor of Accounting
William S. Gay Junior Faculty Fellow
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