

# KECIA WILLIAMS SMITH

Virginia Polytechnic Institute and State University  
Pamplin College of Business  
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## ACADEMIC EMPLOYMENT

**Virginia Polytechnic Institute and State University (Virginia Tech)** August 2016 – Present  
Assistant Professor

## EDUCATION

**Texas A&M University**, College Station, TX June 2016  
Mays Business School  
Ph.D. in Accounting

**North Carolina Agricultural and Technical State University**, Greensboro, NC May 1995  
Bachelor of Science in Accounting, Summa cum Laude

## PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

**Public Company Accounting Oversight Board (PCAOB)**, Atlanta, GA  
*Division of Registration and Inspections*  
Associate Director – Training March 2008 – June 2012  
Inspections Training Leader September 2006 – March 2008  
Inspections Specialist May 2004- September 2006

**Deloitte LLP**, Atlanta, GA September 1995 – April 2004  
Senior Manager, Assurance and Advisory Services  
Manager, Assurance and Advisory Services  
Senior Accountant, Assurance and Advisory Services  
Staff Accountant, Assurance and Advisory Services

**Certified Public Accountant**, North Carolina (Active) and Georgia (Active)

## ACADEMIC RESEARCH

### *Working Papers*

Smith, K.W. 2017. “Tell Me More: A Content Analysis of Expanded Auditor Reporting in the United Kingdom.”

- *Revising for submission to The Accounting Review (TAR) – October 2018 (Targeted)*

Christensen, B.E., K. W. Smith, D. Wang, and D. Williams. 2018. “The Audit Quality Effects of Small Audit Firm Mergers in the United States”

*(Previous Title – Small Audit Firm Mergers in the United States: Determinants and Consequences)*

- *Resubmission to CAR – September 2018*

Fitzgerald, B., C. Wolfe, and K. W. Smith. 2017. "Explicitly Evaluating a Client's Preference for an Unreasonable Accounting Estimate" (Recipient of 2014 CAQ Grant)

*(Previous Title - Client Preferences: Can Auditors Stop Them from Biasing Accounting Estimates?)*

- *Revising for submission to Contemporary Accounting Research – Fall 2018 (Targeted)*

Fitzgerald, B., C. Wolfe, and K. W. Smith. 2017. "Does Developing an Independent Estimate Reduce the Influence of Management's Stated and Recorded Estimate Preferences?" (Recipient of 2014 CAQ Grant)

[Databases Used: N/A - Experiment]

- *Preparing for submission to The Accounting Review – Fall 2018 (Targeted)*
- *Submitted to AAA Audit Midyear Meeting – August 2018*

### ***Works in Progress***

"Is Anyone Listening? A Market and Sentiment Analysis of Non-Authoritative SEC Communications" (with N. Brown and A. Convery)

"Constituent Views of Auditing Accounting Estimates: Evidence for IAASB and PCAOB Comment Letters" (with D. Barr-Pulliam and S. Mason)

"Is There a Market for Bad Auditors? An Empirical Investigation of Sanctioned Audit Firms" (with V. Brown)

"Audit Firm Communication Style" (with M. Cobabe)

"Does Proximity to PCAOB Offices Affect Audit Firm Misconduct?" (with P. Nkansa)

### ***Research Presentations***

*\*Presented by Co-Author*

Invited Presentation – February 2019 (Planned) – American University, Washington, DC

"Tell Me More: A Content Analysis of Expanded Auditor Reporting in the United Kingdom."

- January 2017: AAA Auditing Section Midyear Meeting - Orlando, FL
- January 2017: University of Kansas Departmental Workshop
- October 2016: 2016 PCAOB/JAR Conference – Washington, DC
- May 2016: BAFA 26th Audit and Assurance Conference - Oxford, UK
- October 2015: Louisiana State University Departmental Workshop
- November 2015: Departmental Workshops - North Carolina State University, University of Arkansas, University of Tennessee, and Virginia Polytechnic Institute and State University

"The Audit Quality Effects of Small Audit Firm Mergers in the United States."

*(Previous Title – Small Audit Firm Mergers in the United States: Determinants and Consequences)*

- June 2018: International Symposium on Audit Research (ISAR) – Maastricht, Netherlands
- December 2017: Michigan State University Departmental Workshop\*
- August 2015: American Accounting Association (AAA) Annual Meeting - Chicago, IL
- February 2015: University of Texas at San Antonio Departmental Workshop

## “Explicitly Evaluating a Client’s Preference for an Unreasonable Accounting Estimate”

*(Previous Title - Client Preferences: Can Auditors Stop Them from Biasing Accounting Estimates?)*

- August 2016: American Accounting Association (AAA) Annual Meeting\* - New York, NY
- June 2016: International Symposium on Audit Research\* - Sentosa Island, Singapore
- January 2016: AAA Auditing Section Midyear Meeting\* - Scottsdale, AZ
- October 2015: Texas A&M University Accounting Former Doctoral Students Research Conference – College Station, TX

### ***Professional Presentations***

- August 2018: “Mountain Business” – Virginia Tech Black College Institute for Juniors, Blacksburg, VA
- April 2018: “Embracing Opportunity Empowers You” – NC A&T State University Beta Gamma Sigma Induction Ceremony, Greensboro, NC
- October 2017: “Reclaiming My Time” – Women of NABA Brunch – NABA Greensboro, Greensboro, NC
- March 2016: “Building Bridges between Academia and Practice” – PCAOB Annual Inspections Training, Washington, DC

### **TEACHING EXPERIENCE**

#### **Virginia Polytechnic Institute and State University**

Instructor: ACIS 3414: Auditing, Governance, & Ethics (Three Sections)

Spring 2018

Overall Instructor Rating: 5.53/6.0 (Average)

#### **Virginia Polytechnic Institute and State University**

Instructor: ACIS 3414: Auditing, Governance, & Ethics (Three Sections)

Spring 2017

Overall Instructor Rating: 4.86/6.0 (Average)

#### **Texas A&M University, College Station, TX**

Instructor: ACCT 407: Auditing

Fall 2014

Overall Instructor Rating: 4.8/5.0

### **CONFERENCES**

- 2018: ESRC (UK) Textual Analysis Workshop  
International Symposium on Audit Research (ISAR)  
2018 Deloitte Foundation/FSA Faculty Consortium  
PCAOB/AAA Annual Meeting  
AAA Auditing Section Midyear Meeting
- 2017: PCAOB/Journal of Accounting Research Conference  
The PhD Project Accounting Doctoral Students Association Annual Meeting  
American Accounting Association (AAA) Annual Meeting  
PCAOB/AAA Annual Meeting  
Virginia Accounting Research Conference  
AAA/EY New Faculty Consortium  
AAA Auditing Section Midyear Meeting

- 2016:       PCAOB/Journal of Accounting Research Conference  
The PhD Project Accounting Doctoral Students Association Annual Meeting  
BAFA 26th Audit and Assurance Conference, Oxford, UK  
PCAOB/AAA Annual Meeting  
Lonestar Accounting Research Conference  
AAA Auditing Section Midyear Meeting
- 2015:       PCAOB/Journal of Accounting Research Conference  
American Accounting Association (AAA) Annual Meeting  
The PhD Project Accounting Doctoral Students Association Annual Meeting  
AAA Audit Educator's Bootcamp  
PCAOB/AAA Annual Meeting  
Lonestar Accounting Research Conference  
AAA Auditing Section Midyear Meeting  
Texas A&M University Accounting Former Doctoral Students Research Conference
- 2014:       American Accounting Association (AAA) Annual Meeting  
The PhD Project Accounting Doctoral Students Association Annual Meeting  
PCAOB/AAA Annual Meeting  
AAA Auditing Section Midyear Meeting and Doctoral Consortium
- 2013:       American Accounting Association (AAA) Annual Meeting  
The PhD Project Accounting Doctoral Students Association Annual Meeting  
Lonestar Accounting Research Conference  
Texas A&M University Accounting Former Doctoral Students Research Conference
- 2012:       American Accounting Association (AAA) Annual Meeting  
The PhD Project Accounting Doctoral Students Association Annual Meeting

## **SERVICE ACTIVITIES**

- National Service
  - American Institute of Certified Public Accountants Inclusion Champion, 2018-2019
  - Member: AAA Auditing Section Communications Committee, 2015 – 2017
  - Team Leader: AAA Auditing Section Accounting Research Summaries Database, 2015-2016
  - Reviewer: AAA Annual Meeting – 2015, 2016, 2017, 2018
  - Reviewer: AAA Auditing Section Midyear Meeting – 2015, 2017, 2018, 2019
  - Discussant: AAA Ethics Research Symposium - 2017
  - Discussant: The PhD Project Accounting Doctoral Students Association Annual Meeting – 2016
  - Discussant: AAA Auditing Section Midyear Meeting – 2017, 2018
  - Moderator: AAA Annual Meeting, 2017
  - Moderator: AAA Auditing Section Midyear Meeting – 2015, 2017
  - Judge: Texas A&M University Student Research Week, 2015
  - Ad Hoc Journal Reviewer
    - *British Accounting Review*, 2018
    - *Accounting and the Public Interest*, 2016
    - *Current Issues in Auditing*, 2016
- University Service
  - Black Faculty-Staff Caucus – Member
  - Future Faculty Development Panelist – January 2017
  - Underrepresented Graduate Students Panel – August 2017

- Faculty Women of Color Conference – Local Planning Committee, 2017-2018
- College Service
  - Member, Pamplin Search Committee – Director of Diversity and Inclusion, 2017-2018
  - Pamplin Leadership Academy Workshop Facilitator – November 2017
- Departmental Service
  - Doctoral Committee, 2017-2019
  - First Year Summer Paper Advisor – Mike Truelson
  - Ph.D. Dissertation Committee Member – Jenny Parlier and Rebecca Wetmiller
  - BXBR 2017 Summer Research Committee Member – Brian Morris
  - Student Organizations – National Association of Black Accountants, Faculty Advisor – 2017-2018

### **PROFESSIONAL AFFILIATIONS**

- American Institute of Certified Public Accountants (AICPA)
- American Accounting Association (AAA) - Auditing Section and Diversity Section Member
- The PhD Project
  - Accounting Doctoral Students Association (ADSA)
    - Conference Planning Committee Member, 2015-2016
    - Member, 2012-2016
  - Faculty Alumni Association
    - Member, 2017 - Present
- National Association of Black Accountants (NABA) - Member

### **AWARDS, FELLOWSHIPS, AND GRANTS**

- AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2015
- The Center for Audit Quality (CAQ) Research Grant, 2014
- Texas A&M University Diversity Fellowship, 2012-2015
- KPMG Scholar, 2012-2016
- AICPA Fellowship for Minority Doctoral Students, 2013-2016
- Beta Alpha Psi Business Information Professional of the Year – Industry and Government, 2012