

Kimberly Walker, CPA
Assistant Professor

Virginia Polytechnic Institute and State University (Virginia Tech)
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EDUCATION

University of Wisconsin- Madison, Wisconsin School of Business
Ph.D. in Accounting, May 2020

North Carolina State University
MS in Accounting, May 2007
BS in Accounting, May 2006

Certified Public Accountant, North Carolina (2008 – present)

SELECTED AWARDS AND GRANTS

American Accounting Association (AAA) Audit Section Midyear

- Best Behavioral Paper Award, 2023

Center for Audit Quality (CAQ) - Access to Audit Personnel Grant Recipient, 2021

- *Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism?*

CAQ - Access to Audit Personnel Grant, 2021

- *The Effect of Clients' Usage of Artificial Intelligence on Auditors' Judgments and Decisions*

CAQ - Research Advisory Board (RAB) Grant Recipient (\$24,000), 2021

- *A Broken Cycle: How a Lack of Feedback Hampers Disclosures of Audit Committee Oversight and Insights into the Evolving Responsibilities of the Audit Committee*

KPMG KARP Grant Recipient (\$25,000), 2022

- *Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off*

RESEARCH

Research Interests: I am interested in auditor judgment and decision-making; Specifically in the areas of professional skepticism; corporate governance, and auditor use of technology.

- **Primary Methodological Expertise:** Experimental, Qualitative Interviews

Working Papers Under Review:

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism?” with D. Barr-Pulliam, J. Brazel, and J. McCallen.

SSRN Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3537180

- *Status:* Under Review at *Contemporary Accounting Research*

“A Broken Cycle: How a Lack of Feedback Hampers Disclosures of Audit Committee Oversight” with L. Cunningham, S.E. Stein, K. Wolfe

SSRN Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4249500

- Status: Under Review at *Management Science*

“Insights into the Evolving Responsibilities of the Audit Committee” with L. Cunningham, S.E. Stein, K. Wolfe

SSRN Link: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4249507

- Status: Revise and Resubmit at *The Accounting Review*

Working Papers :

“The Effect of Clients’ Usage of Artificial Intelligence on Auditors’ Judgments and Decisions with S. Bhattacharjee and K. Wolfe.

- Status: Currently presenting at workshops and conferences.

“Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off? ” with D. Barr-Pulliam and A. Zimmerman

- Status: Currently presenting at workshops and conferences.

Research Works in Process

“A Scale to Define and Measure an Auditor’s Analytical Mindset”

- Status: Collecting additional data and actively receiving feedback

PRACTITIONER PUBLICATIONS

“Audit Committee: The Kitchen Sink of the Board- How Audit Committees Can Manage Their Evolving Responsibilities and Polish the Proxy Disclosures” CAQ Publication. Available here:

<https://www.thecaq.org/ac-kitchen-sink/>

- Modified and reprinted for The Corporate Board magazine (March/April 2023)

MEDIA CITATIONS

- Want More Transparent Audit Committee Disclosures? Companies Need to Hear from Investors” Columbia Blue Sky Blog. Available here: <https://clsbluesky.law.columbia.edu/2023/01/12/more-transparent-audit-committee-disclosures-requires-investor-feedback/>
- Improving Audit Committee Effectiveness” NACD Board Talk. Available here: <https://blog.nacdonline.org/posts/improving-audit-committee-effectiveness>
- Audit Committee Responsibilities, Disclosures, Continue to Expand According to Joint Reports Available here: <https://www.thecaq.org/news/audit-committee-responsibilities-disclosures-continue-to-expand-according-to-joint-reports>

SERVICE – DISSERTATION COMMITTEES

Karneisha Wolfe, 2023 (initial placement: University of Illinois at Urbana-Champaign)

*Recipient of the 2021 Deloitte Foundation Doctoral Fellowship

- “The Effects of Changing to a Standard Audit and Client Complaints on Audit Reviewers’ Judgments in a Shared Audit Center Setting”

TEACHING EXPERIENCE (2010-2021)

Virginia Tech

January 2021 - Present

University of Wisconsin, Madison, WI

January 2016 – December 2017

Courses Taught

Financial Statement Auditing; Principles of Financial Accounting.

OTHER AWARDS

AICPA Fellowship for Minority Doctoral Students \$12,000/year, 2015-2020

KPMG Access to Audit Personnel Grant, 2016 and 2018

Best Paper Award AAA- Diversity Section, 2018

AAA Diversity Section Travel Grant, 2018

Ph.D. Scholarship from Accounting & Financial Women's Alliance, 2018

SELECT REFEREED CONFERENCES PRESENTATIONS

“Audit Committee Disclosure Evolution: Evidence from the Field” with L. Cunningham, S. Stein, and K. Wolfe. American Accounting Association – Audit Midyear. 2023

“Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Perspectives from Paradox Theory,” with H. Brown-Liburd and D. Barr-Pulliam. American Accounting Association – Accounting Behavior and Organizations (ABO) 2021

“Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Perspectives from Paradox Theory,” with H. Brown-Liburd and D. Barr-Pulliam Hawaii Accounting Research Conference (HARC), 2022

“Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Perspectives from Paradox Theory,” with H. Brown-Liburd and D. Barr-Pulliam International Symposium on Audit Research (ISAR), 2022

UNIVERSITY AND PROFESSIONAL SERVICE

AAA Audit Midyear, Reviewer, Discussant, and Presenter, 2023

AAA ABO Meeting, Reviewer, 2022

AAA Annual Meeting, Participant, 2022

International Symposium on Audit Research, Presenter, 2022

Virginia Tech Conference, Discussant, 2022

Hawaii Accounting Research Conference (HARC), Discussant and Presenter, 2022

AAA Audit Midyear, Reviewer, Discussant, and Presenter, 2022

AAA Audit Midyear, Reviewer, 2021

European Institute for Advanced Studies in Management Conference, Presenter, 2020

AAA Audit Midyear Meeting: Reviewer, 2019

AAA ABO Meeting: Moderator, 2019

AAA Annual Meeting: Discussant, 2019; Moderator, 2018

AAA ABO Meeting: Reviewer, 2018

AAA Diversity Meeting: Reviewer, 2018

PhD Project-Accounting Doctoral Student Association (ADSA): Discussant, 2017, 2018
Planning Committee Member for PhD Project - ADSA Conference, 2017, 2018
Attendee, AAA Annual Meeting, 2015, 2016, 2017, 2018, 2019, 2020
Attendee, Audit Midyear Meeting, 2015, 2018, 2021
Attendee, Audit Doctoral Consortium, 2015
Attendee, Diversity Section Meeting, 2018, 2019
Attendee, ABO Midyear Meeting, 2018, 2019
Attendee, ABO Doctoral Consortium, 2018, 2019

AD HOC REVIEWER

Ad hoc Reviewer for Auditing: A Journal of Practice & Theory
Ad hoc Reviewer of Issues in Accounting Education

INVITED PRESENTATIONS

Morgan State – Workshop Presentation, 2022
Invited Presentation - Center of Audit Quality (CAQ) Virtual Feedback Session, 2019
Virginia Tech - Future Faculty Development Program, 2019
Washington University, Olin Business School, 2019

PROFESSIONAL EXPERIENCE

Carlisle Inc. (January 2014 – August 2015)
Senior IT Auditor/Manager

Wells Fargo (February 2011 – March 2013)
IT Audit Leader

Piedmont Natural Gas (January 2010 - January 2011)
Senior SOX Auditor

PricewaterhouseCoopers (August 2007 – December 2009)
Experienced Associate