

## John D. Keyser, CPA, CFE

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### EDUCATION

**Doctor of Philosophy:** Case Western Reserve University, Weatherhead School of Management, 2017. Emphasis: Accounting.

**Master of Business Administration:** University of Akron, 1994 Concentration: Accounting.

**Bachelor of Arts:** (cum laude): Mount Vernon Nazarene University, 1993. Major: Accounting; Minor: Humanities.

### PROFESSIONAL EXPERIENCE

#### Academic:

- 2025-Now     **Clinical Associate Professor of Accounting**, School of Accountancy, WP Carey School of Business, Arizona State University, Tempe, Arizona.
- 2025-2025     **Associate Professor of Accounting**, Department of Accountancy, Weatherhead School of Management, Case Western Reserve University, Cleveland, Ohio.
- 2018-2025     **Assistant Professor of Accounting**, Department of Accountancy, Weatherhead School of Management, Case Western Reserve University, Cleveland, Ohio.
- 2018           **Senior Lecturer**, Department of Accounting and MIS, Fisher College of Business, Ohio State University, Columbus, Ohio.
- 2018           **Adjunct**, Department of Accountancy, Weatherhead School of Management, Case Western Reserve University, Cleveland, Ohio.
- 2015-2017     **Visiting Assistant Professor of Accounting**, Department of Accountancy, Weatherhead School of Management, Case Western Reserve University, Cleveland, Ohio.
- 1999-2002     **Graduate Teaching Assistant**, Department of Accounting, Kent State University, Kent, Ohio.

#### Professional:

- 2012-2015     **National Director of Assurance Services**, RSM US LLP (formerly McGladrey), Minneapolis, MN.
- 2008-2012     **National Director of Financial Institutions Services**, RSM US LLP (formerly McGladrey), Minneapolis, MN.
- 2006-2015     **Partner**, RSM US LLP (formerly McGladrey), Las Vegas, NV and Columbus, OH.
- 2004-2006     **Director**, RSM US LLP (formerly McGladrey), Las Vegas, NV.
- 2003-2004     **Manager**, RSM US LLP (formerly McGladrey), Las Vegas, NV.

2002-2003 **Supervisor**, RSM US LLP, (formerly McGladrey), Las Vegas, NV.  
 1998-1999 **Senior Associate**, Grant Thornton, LLP, Cleveland, OH.  
 1996-1998 **Associate**, McGladrey LLP, Las Vegas, NV.  
 1994-1995 **Associate**, Bruner Cox, Canton, OH.

## PUBLICATIONS

(by year of publication with most recent first)

- Barr-Pulliam, D., C.M. Boland, B.E. Christensen, D.R. Hermanson, J.D. Keyser, K.W. Prewett, and J.S. Pyzoha. 2025. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB's Proposal on *Firm and Engagement Metrics*. *Current Issues in Auditing* 19 (1): C1-C17. <https://doi.org/10.2308/CIIA-2024-025>.
- Barr-Pulliam, D., C.M. Boland, S.A. Dennis, D.R. Hermanson, J.D. Keyser, J.S. Pyzoha and J.L. Smith. 2025. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB's *Proposed Auditing Standard – Designing and Performing Substantive Analytical Procedures and Amendments to Other PCAOB Standards*. *Current Issues in Auditing* 19 (1): C18-C26. <https://doi.org/10.2308/CIIA-2024-035>.
- Keyser, J.D. 2025. The PCAOB during the Youth Stage of its Regulatory Life Cycle. *Accounting Historians Journal*. (forthcoming). <https://doi.org/10.2308/AAHJ-2024-014>.
- Keyser, J.D. 2025. The Quintessential Public Accountant: A Biography of David Pearson. *Accounting Historians Journal* (forthcoming). <https://doi.org/10.2308/AAHJ-2024-017>.
- Keyser, J.D. and P. Skomra. 2025. Audit Firm Quality Controls: The Case of Marcum LLP. *Issues in Accounting Education* 40 (2): 149-160. <https://doi.org/10.2308/ISSUES-2023-126>.
- Keyser, J.D. and J.L. Smith. 2025. Who's Behind the Curtain? Investors' Reactions to Gorum Audit Disclosures in the Form AP. *Accounting Horizons* 39 (2): 173-184. <https://doi.org/10.2308/HORIZONS-2022-199>.
- Keyser, J.D., J.L. Smith, and N.M. Stephens. 2025. Passing the Test: Ethics and integrity in professional education and exams. *Issues in Accounting Education*. 40 (3). <https://doi.org/10.2308/ISSUES-2023-111>.
- Barr-Pulliam, D., C.M. Boland, B.E. Christensen, D.R. Hermanson, J.D. Keyser, K.W. Prewett, and J.S. Pyzoha. 2024. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB's Proposal on *Firm Reporting*. *Current Issues in Auditing* 18 (2): C1-C3. <https://doi.org/10.2308/CIIA-2024-024>.
- Bucaro, A.C. and J.D. Keyser. 2024. Classifying Internal Control Deficiencies: The Case of Magnum Hunter Resources Corporation. *Issues in Accounting Education* 39 (2). <https://doi.org/10.2308/ISSUES-2022-073>.

- Keyser, J.D. 2024. George Henry Diacont: August 21, 1941 – October 1, 2020. *Accounting Historians Journal* 51 (1): 25-37. <https://doi.org/10.2308/AAHJ-2023-030>.
- Keyser, J.D. 2024. The Regulatory Approach of James R. Doty: PCAOB Chairman 2011-2017. *Abacus* 60 (2): 399-418. <https://doi.org/10.1111/abac.12301>.
- Keyser, J.D., D.L. Flesher, and W.H. Black. 2024. Accounting History Research Methods and Resources: Reflections and a Call for Action. *Accounting Historians Journal* 51 (2): 1-12. <https://doi.org/10.2308/AAHJ-2024-020>.
- \*Won the 2024 American Accounting Association's Ethics Symposium Best Innovation in Teaching Award
- Keyser, J.D. and J.L. Smith. 2024. The Auditor's Responsibility for NOCLAR: A Case of Unauthorized Account Activity at Wells Fargo. *Issues in Accounting Education* 39 (2). <https://doi.org/10.2308/ISSUES-2022-052>.
- Keyser, J.D. 2023. Examine the Available Evidence: Was the Duhnke PCAOB Captured? *Critical Perspectives on Accounting* 97: 102573. <https://doi.org/10.1016/j.cpa.2023.102573>.
- Keyser, J.D. 2023. Statement 159 and the Intersection of Convergence, Reliability, and Comparability. *Accounting Historians Journal* 50 (1): 33-44. <https://doi.org/10.2308/AAHJ-2021-027>.
- Keyser, J.D. 2023. James R. Doty: PCAOB Chairman: 2011-2017. *Accounting Historians Journal* 50 (2):17-32. <https://doi.org/10.2308/AAHJ-2023-017>.
- \*Won the Academy of Accounting Historians Section of the American Accounting Association: 2023 Vangermeersch Manuscript Award
- Keyser, J.D. 2023. A Different Kind of Cola-War: Coca-Cola versus the IRS. *Issues in Accounting Education* 38 (3): 139-154. <https://doi.org/10.2308/ISSUES-2021-127>.
- Fogarty, T.J. and J.D. Keyser. 2022. An Institutional Theory Analysis of the Two Practice Segments of the Accounting Profession: Independence, Regulation, and Profitable Practice. *Journal of Theoretical Accounting Research* 17 (3): 1-27.
- Keyser, J.D. 2022. Has the SEC ever been Willing to Accept Qualified Audit Opinions for a GAAP Departure? *Accounting Historians Journal* 49 (1): 29-37. <https://doi.org/10.2308/AAHJ-2021-012>.
- Keyser, J.D., J.L. Smith, and N.M. Stephens. 2022. The KPMG and PCAOB Inspection Scandal: A Misguided Effort to Create Illusions of Audit Quality. *Issues in Accounting Education* 37 (2): 109-127. <https://doi.org/10.2308/ISSUES-2021-004>.
- Keyser, J.D. 2021. The Recurring Debate in the United States over Mandatory Firm Rotation. *Accounting Historians Journal* 48 (1): 15-29. <https://doi.org/10.2308/AAHJ-19-012>.

\*Won the Accounting Historians Journal's 2021 Best Paper Award – Award of Excellence

Keyser, J.D. 2020. A Historical Assessment of a Key Auditor Independence Policy: Auditing Your Own Work. *Accounting Historians Journal* 47 (2): 11-20.  
<https://doi.org/10.2308/AAHJ-19-011>.

Keyser, J.D. 2016. Professionalism. *Research in Accounting Regulation*: 28 (2): 63-65.  
<https://doi.org/10.1016/j.racreg.2016.09.001>.

Keyser, J.D. 2015. The PCAOB's Role in Audit Conduct and Conscience. *Research in Accounting Regulation*: 27 (2): 111-118.  
<https://doi.org/10.1016/j.racreg.2015.09.002>.

### **SUBMITTED MANUSCRIPTS**

Keyser, J.D., R. Sheu, and P. Skomra. Do audit reports really matter? The case of BDO's audit of AmTrust. Submitted to: *Issues in Accounting Education*.

### **REVISING FOR RESUBMISSION**

Bills, K., J.D. Keyser, M. Peytcheva, and A. Zimmerman. A Tale of Two Inspection Regimes: How Larger and Smaller Audit firms experience the PCAOB inspection and remediation process. <https://ssrn.com/abstract=4613037>. Submitted to: *Contemporary Accounting Research*.

Keyser, J.D. Private Equity and Public Accounting: New Development or Variation on a Theme? Submitted to: *Accounting Horizons*.

Jackson, S., J.D. Keyser, and D. Prawitt. Psychological Distance and Auditor Assessment of the Severity of an Internal Control Deficiency. <https://dx.doi.org/10.2139/ssrn.4582820>. Submitted to: *Behavioral Research in Accounting*.

### **ADDITIONAL RESEARCH IN PROGRESS**

Aghazadeh, S., J.D. Keyser, Y.J. Kang, and M. Peytcheva. Examining the role of private equity in the public accounting profession. Stage: Data collection.

Bhaskar, L., M. Carlisle, and J.D. Keyser. Investigating the Effects of Inspection Risk on Journal Entry Testing. Stage: Data collection.

Carlisle, M., E. Hamilton, J.D. Keyser, and J.L. Smith. Masking fraud through correction of auditor detected misstatements. Stage: Conceptual.

Fogarty, T.J. and J.D. Keyser. SEC Oversight of the PCAOB. Stage: Drafting manuscript.

Keyser, J.D., J. Robertson, C. Simon, and J. Smith. Take or Divide Responsibility?  
Juror Reaction to the Role of Component Auditors. Stage: Drafting manuscript.

## COURSES TAUGHT

### ***Undergraduate:***

Course	Semesters Taught
Corporate Reporting I (aka Intermediate Accounting I)	SP18, F24
The Accounting and Auditing Standard Setting Process	SP18
Principles of Auditing	Sum02

### ***Graduate:***

Course	Semesters Taught
Advanced Auditing Theory & Practice	SP16, SP17, SP18, SP19, SP20, SP21, SP22, SP23, F23, SP24, F24, SP25
Advanced Financial Reporting	F15, SP16, F16, F19, Sum18, F18, SP20, F20, SP22, SP23
Advanced Accounting Theory	F20, F21, F22, F23, SP24
Fraudulent Financial Reporting	Sum18

## AWARDS AND HONORS

- 2025 Academy of Accounting Historians Section of the American Accounting Association: 2025 Thomas J. Burns Biographical Research Award.
- 2025 Most Influential Faculty Award. Department of Accountancy, Case Western Reserve University.
- 2024 American Accounting Association's Ethics Symposium Best Innovation in Teaching Award for *Audit Firm Quality Controls: The Case of Marcum LLP*
- 2024 Weatherhead Graduate Teaching Excellence Award
- 2023 Academy of Accounting Historians Section of the American Accounting Association: 2023 Vangermeersch Manuscript Award for *James R. Doty, PCAOB Chairman: 2011-2018*.
- 2022 Accounting Historians Journal's 2021 Best Paper Award – Award of Excellence for *The Recurring Debate in the United States over Mandatory Firm Rotation*.
- 2018 Academy of Accounting Historians Section of the American Accounting Association: 2018 Innovation in Accounting History Education
- 2013 RSM Partner of the Year
- 2002 Deloitte & Touche/Michael J. Cook Doctoral Consortium Fellow

## PROFESSIONAL ACTIVITIES

### *AICPA*

- Depository Institutions Expert Panel, 2009-2012

### *Center for Audit Quality*

- Going Concern Task Force, 2012-2013
- Related Party Comment Letter Task Force, 2012-2013
- Professional Judgment Resources Working Group, 2013-2014
- Access to Audit Professionals Committee, 2014-2015
- Accounting Estimates Comment Letter Task Force, 2014-2015
- Auditor Reporting Model Comment Letter Task Force, 2014-2015

### *PCAOB*

- Pricing Sources Task Force, 2011

## COMMENT LETTERS TO STANDARD SETTERS

(in reverse chronological order)

January 31, 2025. Letter to the SEC regarding PCAOB Rules on Firm and Engagement Metrics and Proposed Rules on Firm Reporting.

<https://www.sec.gov/comments/pcaob-2024-06/pcaob202406-563255-1614562.pdf>.

May 31, 2024. Letter to the PCAOB regarding Rulemaking Docket Matter No. 55. Firm Reporting. [https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-055/7\\_jk.pdf?sfvrsn=e7ea12b4\\_2](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-055/7_jk.pdf?sfvrsn=e7ea12b4_2).

May 31, 2024. Letter to the PCAOB regarding Rulemaking Docket Matter No. 41. Firm and Engagement Metrics. [https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket\\_041/6\\_jk.pdf?sfvrsn=94ca7033\\_2](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket_041/6_jk.pdf?sfvrsn=94ca7033_2).

March 9, 2024. Letter to the PCAOB regarding Rulemaking Docket Matter No. 54. Proposals Regarding False or Misleading Statements Concerning PCAOB Registration and Oversight and Constructive Requests to Withdraw from Registration. [https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-054/1\\_jdk.pdf?sfvrsn=d5e7e67b\\_4](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-054/1_jdk.pdf?sfvrsn=d5e7e67b_4).

November 2, 2023. Letter to PCAOB regarding Rulemaking Docket Matter no. 53. Proposed Amendments to PCAOB Rule 3502 Governing Contributory Liability. [https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/053/12\\_jdk.pdf?sfvrsn=3596acf9\\_4](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/053/12_jdk.pdf?sfvrsn=3596acf9_4).

June 7, 2023. Letter to PCAOB regarding Rulemaking Docket Matter No. 51. Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations and Other Related Amendments.

[https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-051/1\\_jdkeyser.pdf?sfvrsn=e994b326\\_7](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket-051/1_jdkeyser.pdf?sfvrsn=e994b326_7).

January 23, 2023. Letter to PCAOB regarding Rulemaking Docket No. 46 A Firm's System of Quality Control and other proposed amendments to PCAOB standards, rules, and forms. [https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket046/6\\_jdk.pdf?sfvrsn=79c77494\\_4](https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket046/6_jdk.pdf?sfvrsn=79c77494_4).

July 6, 2022. Letter to the AICPA's Auditing Standards Board regarding Proposed Statement on Auditing Standards: Special Considerations – Audits of Group Financial Statements (Including the work of component auditors and audits of referred-to auditors). <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/asb/downloadabledocuments/202210-asb-item2b.pdf>.

October 22, 2021. Letter to the AICPA Peer Review Committee regarding Proposed Changes to AICPA Standards for Performing and Reporting on Peer Reviews, Clarification of AICPA Standards for Performing and Reporting on Peer Reviews. <https://us.aicpa.org/content/dam/aicpa/interestareas/peerreview/community/peerreviewboard/meetingminutes/downloadabledocuments/56175896-20220202-prb-open-materials.pdf>. Last accessed: August 28, 2023.

June 7, 2019. Letter to AICPA Auditing Standards Board regarding Proposed Statement on Auditing Standards: Amendments to the Description of the Concept of Materiality. <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/asb/documents/mtg/1910/201910-asb-item2.pdf>.

## SERVICE

### External

- Guest Editor for the Special Section on Historical Accounting Research Methods and Sources of the *Accounting Historians Journal*
- History Section Coordinator for the AAA Annual Meeting: 2025, 2024, 2023, 2022, 2021
- AAA Audit Section Standards Committee, 2025, 2024
- Ad-Hoc Reviews:

Journal	Number of Reviews	Years
Accounting Education	1	2022
Accounting Historians Journal	8	2020-present
Accounting History Review	1	2020
Accounting Horizons	1	2020



Critical Perspectives in Accounting	1	2024
Research in Accounting Regulation	4	2015-2018

### **Case Western Reserve University Service**

- Faculty Senate Committee on University Libraries: 2019-2022
- CWRU Provost's Library Funding Task Force 2020-2021
- Weatherhead Undergraduate Studies Curriculum Committee: 2020-2022
- Department of Accountancy PhD Committee: 2022 – 2025.
- Weatherhead Graduate Studies Curriculum Committee: 2022-2025
- Faculty Senate Finance Committee: 2023 - 2025
- Weatherhead Budget Committee: 2023 – 2025

### **INVITED PRESENTATIONS**

*Incorporating auditing standards and regulatory developments in classroom learning experiences.* Presentation at the 2025 Excellence in Auditing Education Workshop on January 16, 2025.

*PCAOB Inspection Remediation.* Presentation to the Center for Audit Quality Small Firm Task Force on April 16, 2024.

*Passing the Test: Ethics and Integrity in Professional Education and Exams.* A Presentation at the Excellence in Auditing Education Workshop: "Developing Auditors' Mindsets and Skillsets." 2023 Auditing Midyear Meeting in Austin, Texas on January 12, 2023.

*Best Practices for Student Comment Letter Projects.* weARE Webinar Series on Accounting Research and Education. March 25, 2022.

*Critical Thinking, Communication, and Technical Agility: How to Balance Classroom Content with Needed Skills.* A panel presentation moderated by Erin Hamilton at the 2022 Audit Section Mid-Year Meeting in Las Vegas on January 15, 2022.

*The Importance of ICFR and the Auditor's Role.* A webinar presentation to Moss Adams with Doug Prawitt on January 8, 2016.

*The Auditor and His Public Interest Responsibility.* The Boesger Christian Business Leader Series speaker at Mount Vernon Nazarene University on November 6, 2015.

*Integrating Critical Thinking Skills and the Mindset of Professional Skepticism into the Classroom,* a panel discussion at the Excellence in Auditing Education Workshop at the 2015 AAA Auditing Section Mid-Year meeting on January 15, 2015.

*Professional Judgment in Auditing: Professional Judgment Frameworks as Teaching Tools,* a presentation to the American Accounting Association with Doug Prawitt and Jason Smith on June 2, 2014.

*Is there doubt about substantial doubt?* A presentation at the 37<sup>th</sup> annual Accounting Conference for the Partners in Business program at Utah State University on October 24, 2013.

*Ask the Experts Panel*, a panel discussion at the 2012 AICPA National Conference on Banks and Savings Institutions on September 11, 2012.

*Fair Value Measurements Update*, a presentation at the Executive Enterprise Institute Public Filers Symposium on June 20, 2012.

*Accounting Update: Making your year-end closing process more efficient*, a presentation to financial institutions on December 8, 2011.

*Ask the Experts Panel*, a panel discussion at the 2011 AICPA National Conference on Banks and Savings Institutions on September 13, 2011.

*Know What You're Buying*, a presentation to the American Bankers Association on March 30, 2011.

*Small Business Lending Fund Update*, a presentation for Lorman Education Services on March 28, 2011.

*Fair Value Measurements Update*, a presentation at the Executive Enterprise Institute Symposium on FASB and SEC developments on November 17, 2010.

*Knowing the Accounting Standards that Can Make or Break Your Credit Union's Bottom Line*, a presentation at the McGladrey Supervisory Committee Conference on October 15, 2010.

*Fair Value Accounting for Alternative Investments*, a presentation at the McGladrey Not-For-Profit Conference on January 12, 2010.

*Asset Quality Issues in a Down Economy*, a presentation for credit unions on December 17, 2009.

*US GAAP – New Issues for Financial Institutions*, a presentation at the 2009 Bank Tax Institute in November 2009.

*Troubling Issues in Asset Quality*, a presentation at the Wisconsin Institute of CPAs Financial Institutions Conference on May 21, 2009.

*The Top Ten Audit Issues of 2008*, a presentation at the PCBB 2009 Executive Management Conference on May 4, 2009.

*Auditing Standards Update*, a presentation at the AICPA National Credit Union Conference on October 22, 2008.

*Recent GASB Developments*, a presentation to The Cleveland Chapter Outlying Areas Committee on May 10, 2001.

## **MEDIA QUOTES**

- Foley, S. 2024. SEC accused of 'censorship' over politically sensitive audit paper. *Financial Times*. August 19. <https://on.ft.com/46ZeYxl>.

- Maurer, M. 2023. Accounting graduates drop by highest percentage in years. *Wall Street Journal*. CFO Journal. October 12. [https://www.wsj.com/articles/accounting-graduates-drop-by-highest-percentage-in-years-5720cd0f?st=xijhxrne7617zma&reflink=desktopwebshare\\_permalink](https://www.wsj.com/articles/accounting-graduates-drop-by-highest-percentage-in-years-5720cd0f?st=xijhxrne7617zma&reflink=desktopwebshare_permalink).
- Bramwell, J. 2020. Could we soon be living in a PCAOB-less world? *Going Concern*. February 11. <https://www.goingconcern.com/could-we-soon-be-living-in-a-pcaob-less-world/>.

## **FORMAL DEVELOPMENT**

### **American Accounting Association Annual Meeting**

Attendance: 2024, 2023, 2022, 2019, 2018, 2017, 2016, 2015, 2014

2024: Discussant, Do PCAOB Inspections Induce Real Earnings Management?

2023:

- Presented, Passing the Test: Ethics and Integrity in Professional Education and Exams
- Discussant, Hubris, Greed, and Magical Thinking: Ethical and Legal Issues Surrounding the FTX Collapse
- Discussant, A Study Seeking Historical Evidence for Bases of Classified Balance Sheets
- Panelist: The Power of STEM in Accounting Education – Improving Outcomes and Increasing Enrollments

2022: Presented Increasing Student Engagement Through the Use of C-Span Video Clips.

2019: Presented Institutional Theory and the Accounting Profession: The Rupture of the Beast with Two Backs

### **Annual Mid-Year Auditing Section Meeting**

Attendance: 2025; 2024, 2023, 2022, 2020, 2019, 2016, 2015

2025:

- Presentation on incorporating auditing standards and regulatory developments in the classroom learnings experiences.
- Discussant: The Materiality of NOCLAR: Examining Auditor and Investor Judgments
- Presentation: A Tale of Three Perspectives: How GNFs, Annual NAFs, and Triennial NAFs experience the PCAOB inspection deficiency remediation process.

2024: Moderated plenary session: PCAOB Fireside Chat with Claudius Modesti and Jim Kaiser

2023: Presentation on teaching ethics for Auditing Education Workshop

2022: Panelist for a session on critical thinking

2015: Panelist for the Excellence in Auditing Education Workshop

### **American Accounting Association Ohio Region Meeting**

Attendance: 2022, 2019, 2016, 2015, 2002, 2001, 2000

2019:

- Presentation, The History of the Divergent Views of AICPA and SEC Regarding the Impact of Auditor Provided Bookkeeping Services on Auditor Independence
- Discussant, The Evolution of the Fair Value versus Historical Cost Debate and its Modern-Day Advocates;
- Discussant, Ethical Social Image in Unethical Financial Reporting: The Effect of Positive Corporate Social Responsibility Activities on Managers' Expected Costs of Misreporting

2016:

- Discussant, Self-Regulatory Peer Review as a Mechanism for Audit Quality: A Synthesis of the Literature

### **Annual Mid-Year History Section Meeting**

Attendance: 2023, 2022

2023:

- Presentation, Biography of George H. Diacont

2022:

- Presentation, The Regulatory Philosophy of James R. Doty

### **All-Ohio Meeting**

Attendance: 2025, 2024, 2023

2025:

- Presentation: Private Equity and Public Accounting: New Development or Variation on a Theme?

2024:

- Presentation: Quality Controls: The case of Marcum LLP

2023:

- Presentation: Presented, Passing the Test: Ethics and Integrity in Professional Education and Exams

### **CAQ Symposium**

Attendance: 2020, 2017, 2015, 2014

### **Deloitte Foundation Trueblood Seminar**

Attended February 16-17, 2023

### **Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium**

Attendance: 2018

### **American Institute of Certified Public Accountants Annual Conference on SEC and PCAOB Developments**

Attendance: 2013, 2012, 2011, 2010, 2009, 2008

**American Institute of Certified Public Accountants Annual Conference on Banks and Savings Institutions:**

Attendance: 2012, 2011, 2010, 2009, 2008, 2007, 2006

2012: Panelist: Ask the Experts

2011: Panelist; Ask the Experts

**American Institute of Certified Public Accountants Annual Conference on Credit Unions**

Attendance: 2012, 2011, 2010, 2009, 2008

2008: Presentation: Auditing Standards Update

**17<sup>th</sup> Annual Auditing Section Doctoral Consortium**

January 14, 2016

**PWC Analytics and Automation Academy**

May 3-4, 2019

**EYARC Conference**

May 15-17, 2024

**MIS Training Institute Intermediate IT Audit School San Francisco**

September 16-20, 2013

**PROFESSIONAL CERTIFICATIONS AND LICENSES**

Certified Public Accountant (Ohio).

Certified Fraud Examiner.

Certified Internal Auditor.

**PROFESSIONAL MEMBERSHIPS**

American Accounting Association

Auditing Section

History Section

Public Interest Section

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

Institute of Internal Auditors