

Brant E. Christensen
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Education and Certifications

Texas A&M University (College Station, Texas)
Degree: Ph.D. (Accounting), August 2015

Brigham Young University (Provo, Utah)
Degrees: BS and MS in Accountancy (Professional Accounting), April 2009

Certified Public Accountant (Ohio, active)

Refereed Publications

“Does the Disclosure of PCAOB Inspection Findings Increase Audit Firms’ Litigation Exposure?” 2021. *The Accounting Review*, forthcoming. With Nate Newton and Nate Lundstrom.

- 4 citations (per Google Scholar)
- Presented at *2017 BYU Research Symposium, *2018 American Accounting Association: Audit Midyear

“How Do Team Workloads and Team Staffing Affect the Audit? Archival Evidence from U.S. Audits.” 2021. *Accounting, Organizations, and Society*, forthcoming. With Nate Newton and Mike Wilkins.

- 2 citations (per Google Scholar)
- Presented at North Carolina State University, The University of Oklahoma, and *Florida State University

“Archival Evidence on the Audit Process: Determinants and Consequences of Interim Effort.” 2021. *Contemporary Accounting Research*, forthcoming. With Nate Newton and Mike Wilkins.

- 1 citation (per Google Scholar)
- Presented at University of Cincinnati, the *University of Central Florida, and the Oklahoma State University Accounting Research Conference

“The Effect of Audit Materiality Disclosures on Investors’ Decision Making.” 2020. *Accounting, Organizations, and Society*, Volume 87. With Aasmund Eilifsen, Steve Glover, and Bill Messier.

- 6 citations (per Google Scholar)
- Supported by a 2015 KPMG Research Grant
- Presented at *University of Nevada Las Vegas

“Intuition versus Analytical Thinking and Impairment Testing.” 2020. *Contemporary Accounting Research*, 37 (3): 1,598-1,621. With Chris Wolfe and Scott Vandervelde.

- 16 citations (per Google Scholar)
- Presented at *2015 American Accounting Association: Audit Midyear, *University of Miami (Ohio)

“Affiliated Former Partners on the Audit Committee: Influence on the Auditor-Client Relationship and Audit Quality.” 2019. *Auditing: A Journal of Practice and Theory*, 38 (3): 95-119. With Tom Omer, Marjorie Shelley, and Paul Wong.

- 14 citations (per Google Scholar)
- Supported by a 2013 CAQ Research Grant

- Presented at *Chinese University of Hong Kong, *2015 International Symposium on Audit Research, *2015 American Accounting Association: Annual Meeting, 2016 Deloitte/Kansas Audit Symposium

“The Loss of Information Associated with Binary Audit Reports: Evidence from Auditors' Internal Control and Going Concern Opinions.” 2019. *Contemporary Accounting Research*, 36: 1,461-1,500. With Stevie Neuman and Sarah Rice.

- 7 citations (per Google Scholar)
- Presented at *Texas A&M University, University of Missouri, 2017 American Accounting Association: Audit Midyear

“Déjà vu: The Effect of Executives and Directors with Prior Banking Crisis Experience on Bank Outcomes around the Global Financial Crisis.” 2019. *Contemporary Accounting Research*, 36: 958-998. With Anwer Ahmed, Adam Olson, and Christopher Yust.

- 14 citations (per Google Scholar)
- Presented at *Texas A&M University, *2016 American Accounting Association: Annual Meeting, *2017 Lonestar Accounting Conference

“Understanding Audit Quality: Insights from Audit Professionals and Investors.” 2016. *Contemporary Accounting Research*, 33: 1,648-1,684. With Steve Glover, Tom Omer, and Marjorie Shelley.

- 227 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)
- Supported by a 2012 CAQ Research Grant
- Presented at 2013 Texas A&M Accounting Conference, Texas A&M University, 2013 BYU Research Symposium, Australian National University, University of New South Wales, 2014 American Accounting Association: Audit Midyear Meeting, 2014 Deloitte/Kansas Audit Symposium, *2014 European Accounting Association: Annual Congress

“The Role of Audit Firm Expertise and Knowledge Spillover in Mitigating Earnings Management through the Tax Accounts.” 2015. *The Journal of the American Taxation Association*, 37 (1): 3-36. With Adam Olson and Tom Omer.

- 49 citations (per Google Scholar)
- Presented at *2013 Texas A&M Accounting Conference, *2013 BYU Research Symposium

“Behind the Numbers: Insights into Large Audit Firm Sampling Policies.” 2015. *Accounting Horizons*, 29 (1): 61-81. With Steve Glover and Randy Elder.

- 34 citations (per Google Scholar), with 8 additional citations from Practitioner Summary in *Current Issues in Auditing*

“Do Critical Audit Matter Paragraphs in the Audit Report Change Nonprofessional Investors' Decision to Invest?” 2014. *Auditing: A Journal of Practice & Theory*, 33 (4): 71-93. With Steve Glover and Chris Wolfe.

- 184 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding changes to the auditor's report (PCAOB Release No. 2017-001)
- Presented at *2014 American Accounting Association: Audit Midyear, *Brigham Young University, *University of Melbourne, *University of New South Wales

“Extreme Estimation Uncertainty in Fair Value Estimates: Implications for Audit Assurance.” 2012. *Auditing: A Journal of Practice & Theory*, 31 (1): 127-146. With Steve Glover and David Wood.

- 226 citations (per Google Scholar), with 21 additional citations from Practitioner Summary in *Current Issues in Auditing*
- Cited in PCAOB's final audit standard regarding the audit of fair value (PCAOB Release No. 2018-005)
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)
- Used as supporting documentation for SEC Roundtable on Measurement Uncertainty
- Presented at *University of Nevada Las Vegas, *2011 European Accounting Association: Annual Congress, *2011 American Accounting Association: Annual Meeting

Working Papers under Review

“Do Auditors and Analysts View Management’s Off-the-Clock Misbehavior as a Signal of Tone at the Top?” With Brandon Cline, Nate Lundstrom, and Adam Yore.

- Under first-round review at *The Accounting Review*
- Presented at *Elon University, Iowa State University, *2019 BYU Research Symposium, 2020 American Accounting Association: Audit Midyear

“Can Restructuring the Risk Assessment Process During the Planning Phase of a Group Audit Improve Auditor Performance?” With Ann Backof, Steve Glover, and Jaime Schmidt.

- Under first-round review at *Accounting, Organizations and Society*
- Supported by a 2017 AICPA Research Grant
- Presented at *The University of Notre Dame, *Arizona State University, and *University of South Florida, *2020 American Accounting Association: Audit Midyear, *Brigham Young University, *University of California-Irvine

“Does Audit Regulation Improve the Underlying Information Used by Managers? Evidence from PCAOB Inspection Access and Management Forecast Accuracy.” With Gillian Lei, Sydney Shu, and Wayne Thomas.

- Under first-round review at *Accounting, Organizations and Society*
- Presented at *2020 American Accounting Association: Audit Midyear

“The PCAOB Inspection Process: A Client-Level Analysis of a Large Firm’s Experience.” With Nate Newton and Mike Wilkins.

- Under first-round review at *Auditing: A Journal of Practice and Theory*
- Presented at *The University of Pittsburgh

Working Papers Being Revised for Re-Submission

“Do Auditors’ Incentives Lead to Biased Materiality Assessments of Prior-Period Errors?” With Tim Seidel and Roy Schmardebeck.

- Revising for second-round submission to *Accounting, Organizations and Society*
- Presented at *2017 BYU Research Symposium, *Virginia Tech, *2019 American Accounting Association: Annual Meeting

“Just In Case: Do Auditors Try to Anticipate PCAOB Inspections?” With Nate Newton and Mike Wilkins.

- Revising for second-round submission to *Contemporary Accounting Research*
- Presented at *The University of Pittsburgh

“The Audit Quality Effects of Small Audit Firm Mergers in the United States.” With Kecia Smith, Dechun Wang, and Devin Williams.

- Revising for second-round submission to *Auditing: A Journal of Practice and Theory*

- Presented at *University of Texas-San Antonio, *2015 American Accounting Association: Annual Meeting

Working Papers and Projects

“Political Risk, Corporate Monitoring, and Financial Reporting Quality.” With Deonette Lambert.

“Do Public Health Policies Increase Corporate Innovation?” With Adam Olson and Chris Yust.

“The Effect of the Status Quo Bias on Audit Data Analytics Implementation.” With Aasmund Eilifsen, Bill Messier, and Scott Vandervelde.

“Corporate Governance Response to Concurrent Internal and External Risks.” With Dipankar Ghosh and Deonette Lambert.

- Supported by a 2020 IMA Research Grant

“Auditing in a Remote Environment: Evidence from Big 4 Audits in Norway.” With Aasmund Eilifsen, Finn Kinserdal, and Bill Messier.

Awards and Fellowships

Price College of Business Hurley Roberson Award for Teaching Excellence (2020)

Outstanding Reviewer Award, *Auditing: A Journal of Practice & Theory* (2019)

University of Missouri Accounting Faculty Member of the Year (2018)

RubinBrown Faculty Scholar (2017-2018)

Dean’s Award for Outstanding Research by a Doctoral Student (2014)

Deloitte Foundation Doctoral Fellowship (2013)

Competitive Grants

IMA Research Foundation grant (2020)

AICPA Assurance Research Advisory Group grant (2017)

PwC Inquiries grant (2016)

KPMG competitive research grant (2015)

The Center for Audit Quality (CAQ) Research grant (2012, 2013)

Media Citations

- “Audit Committees not Compromised by Audit Firm Alumni, Says Study.” *Accounting Today*, October 31, 2019.
- “Audit Committees, Audit Quality, and Investor Protection.” *The Public Company Accounting Oversight Board*, speech by board member Robert Brown, September 27, 2019.
- “The Benefits of a ‘Decomposed’ Approach to Group Audit Planning.” *The Journal of Accountancy*, August 6, 2019.
- “How Banks with Leaders Experienced in Past Crises Fared in Global Financial Crisis.” *The Columbia Law School Blue Sky Blog*, March 21, 2019.
- “Materiality Disclosures and Their Effect on Investors’ Decisions,” *The Columbia Law School Blue Sky Blog*, February 5, 2018.
- “Staff Consultation Paper: Auditing Accounting Estimates and Fair Value Measurements.” *The Public Company Accounting Oversight Board*, August 19, 2014.
- “Study Links Audit Fee Pressure to Quality, Restatements,” *Compliance Week*, March 7, 2014.
- “Declining Audit Fees Raise Risk of Restatements,” *CFO Magazine*, March 3, 2014.
- “Falling Audit Fees May Increase Restatements: Study,” *Wall Street Journal*, February 28, 2014.
- “Audit Firm Rotation: Maybe Make A Switch When the Government Takes Over,” *Forbes.com*, February 6, 2013.

Work Experience

- University of Oklahoma** (Norman, Oklahoma)
2018-present—Assistant Professor
- Norwegian School of Economics** (Bergen, Norway)
2021-present—Adjunct Professor II
- University of Missouri** (Columbia, Missouri)
2015-2018—Assistant Professor
- Texas A&M University** (College Station, Texas)
2011-2015—Graduate Research Assistant
- PricewaterhouseCoopers, LLP** (Columbus, Ohio)
2009-2011—Experienced Audit Associate

Teaching

- University of Oklahoma
Advanced Audit (Fall 2018, 2019, 2020): Average Overall Instructor Rating: 4.98/5.00
Introductory Audit (Spring 2019): Average Overall Instructor Rating: 4.93/5.00
Audit PhD Seminar (Fall 2019): Average Overall Instructor Rating: 5.00/5.00
- University of Missouri
Information Systems (Fall 2015, 2016, 2017): Average Overall Instructor Rating: 4.87/5.00
- Texas A&M University
Introductory Audit (Fall 2014): Average Overall Instructor Rating: 4.94/5.00
- Brigham Young University – Hawaii
Introductory Managerial (Summer 2009): Average Overall Instructor Rating: 6.70/7.00

Conference/Workshop Attendance and Roles

- 2021—AAA Audit Midyear Meeting (invited panelist at the doctoral consortium), University of Kansas (invited workshop)
- 2020—AAA Audit Midyear Meeting (reviewer, presenter, discussant)
- 2019—AAA Audit Midyear Meeting (discussant), Oklahoma State University Accounting Research Conference (presenter), Iowa State University (invited workshop), Contemporary Accounting Research Conference, University of Texas Audit Symposium
- 2018—AAA Audit Midyear Meeting (reviewer, discussant), University of Oklahoma's McLaughlin Ethics Conference (discussant), Deloitte/Kansas Audit Symposium, Notre Dame Accounting Conference, University of Cincinnati (invited workshop), Contemporary Accounting Research Conference, Texas A&M FDS Accounting Conference
- 2017—AAA Audit Midyear Meeting (reviewer, presenter, discussant), North Carolina State University (invited workshop), University of Oklahoma (invited workshop)
- 2016—AAA Audit Midyear Meeting (reviewer, presenter, discussant), Deloitte/Kansas Audit Symposium (presenter)
- 2015—AAA Audit Midyear Meeting (reviewer, presenter), AAA Annual Meeting (reviewer, discussant)
- 2014—AAA Audit Midyear Meeting (reviewer, presenter), University of Illinois Audit Symposium, Deloitte/Kansas Audit Symposium (presenter), AAA Annual Meeting (reviewer), BYU Research Symposium (reviewer, presenter), Miami Rookie Camp (presenter), University of Missouri (invited workshop)
- 2013—AAA Audit Midyear Meeting (reviewer, presenter), Texas A&M FDS Accounting Conference

(presenter), Lonestar Accounting Conference, AAA Annual Meeting (presenter), CAQ Research Symposium, BYU Research Symposium (reviewer, presenter), University of New South Wales (invited workshop), Australian National University (invited workshop)
2012— AAA Annual Meeting, CAQ Research Symposium, BYU Research Symposium (reviewer, presenter)
2011— Securities and Exchange Commission Financial Reporting Series Roundtable on Measurement Uncertainty in Financial Reporting

Editorial Board Service

Contemporary Accounting Research (2020—present)
Auditing: A Journal of Practice and Theory (2017—present)

Ad-Hoc Journal Reviewer (2017—present for Top Six journals, *AJPT*, and *Management Science*)

The Accounting Review (9 reviews)
Contemporary Accounting Research (24 reviews)
Review of Accounting Studies (2 reviews)
Accounting, Organizations, and Society (4 reviews)
Management Science (1 review)
Auditing: A Journal of Practice and Theory (23 reviews)

Department Service

Honors Coordinator (2020—present)
Ph.D. Committee (member, 2019—present)
Recruiting Committee (member, 2019/2020 hiring cycle)
Recruiting Committee (member, 2018/2019 hiring cycle)
Doctoral Student Dissertation Committee
2018-2019: Mark Smith
Honors Research Project Mentoring
2019-2020: Heather Turner, Jack Molitor
2018-2019: Patrick Sauer