

VITA

William F. Messier, Jr. DBA
Professor in Auditing
NHH Norwegian School of Economics

Brief Bio: William F. Messier, Jr. is a Professor II at the Department of Accounting, Auditing and Law at the *NHH* Norwegian School of Economics. He formerly held a PwC Professorship and was the Norwegian Institute of Public Accountants (DnR) at NHH. Professor Messier holds a B.B.A. from Siena College, an M.S. from Clarkson University, and an M.B.A. and D.B.A. from Indiana University. He has held faculty positions at the University of Florida (Price Waterhouse Professor), Georgia State University (Deloitte & Touche Professor), and University of Nevada, Las Vegas (Kenneth and Tracy Knauss Endowed Chair in Accounting). Professor Messier was a visiting faculty member at SDA Bocconi in Milan and the Universities of Michigan and Luxembourg. He was formerly a CPA in Massachusetts and Florida.

Professor Messier is the recipient of the American Accounting Association's Outstanding Accounting Educator Award (2015), AICPA's Distinguished Achievement in Accounting Education Award (2012), AAA Auditing Section's Outstanding Auditing Educator Award (2009), the AAA Auditing Section's Distinguished Service in Auditing Award (2008), and the Department of Accounting, Kelley School of Business, Indiana University - Academic Excellence Award (2018). In 2011, Professor Messier was awarded an honorary doctorate (*doctor honoris causa*) from the Norwegian School of Economics.

Professor Messier served as the Academic Member of the AICPA's Auditing Standards Board and as Chair of the AICPA's International Auditing Standards Subcommittee. He was formerly the Editor of *Auditing: A Journal of Practice & Theory* and President of the Auditing Section of the American Accounting Association.

He is the lead author on *Auditing and Assurance Services: An Integrated Approach* and he has authored or coauthored numerous articles in accounting, decision science, and computer science journals. Professor Messier's consulting activities include audit litigation support.

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Education:

D.B.A. and M.B.A. Indiana University
M.S. Clarkson University
B.B.A. Siena College

Professional Affiliations:

American Institute of Certified Public Accountants
American Accounting Association
European Accounting Association
European Audit Research Network (EARNet)

AWARDS AND HONORS

Major Awards:

2018 Academic Excellence Award - Department of Accounting, Kelley School of Business, Indiana University
2015 American Accounting Association's Outstanding Accounting Educator Award
2012 AICPA's Distinguished Achievement in Accounting Education Award
2011 Honorary Doctorate (*doctor honoris causa*), NHH Norwegian School of Economics (<https://www.nhh.no/en/research/awards-and-distinctions/honorary-doctors/>)
2009 AAA Auditing Section's Outstanding Auditing Educator Award
2008 AAA Auditing Section's Distinguished Service in Auditing Award

Research-Related Awards and Honors:

2017 Excellence in Research Award, Department of Accounting, UNLV
2015 Best Paper Award, 8th EARNet Symposium
2011 Lee Business School Researcher of the Year
2011 Best Paper Award, 6th EARNet Symposium
2008 College of Business Researcher of the Year
2002 Auditing Section's Notable Contribution to Auditing Literature Award for *Auditing Practice, Research, and Education: A Productive Collaboration* edited by T. B. Bell and A. M. Wright, (AICPA, 1995). It contained a chapter by D. R. Carmichael, W. F. Messier, Jr., J. Mutchler, K. Pany and J. Sullivan, entitled *Communications with Users*.
2001 2000-2001 School of Accountancy Outstanding Faculty Award – Georgia State University
2000 Radcliffe Lecture – University of New South Wales
1998 The Joint AICPA /AAA Collaboration Award for *Auditing Practice, Research, and Education: A Productive Collaboration* edited by T. B. Bell and A. M. Wright, (AICPA, 1995). It contained a chapter by Carmichael, D. R., W. F. Messier, Jr., J. Mutchler, K. Pany and J. Sullivan, Communications with Users.
1993 Ray Dien Lecture - University of Nebraska

- 1986 Gorey, Middleton & Forbes Lecturer - Western Australian Institute of Technology
 1981 Outstanding paper in the Accounting, MIS, and Finance Track, Southeast American Institute of Decision Sciences Meeting

Teaching Awards:

- 1996 Teaching Improvement Award - University of Florida
 1993-94 Master of Accounting Teacher of the Year - University of Florida
 1990-91 Master of Accounting Teacher of the Year - University of Florida
 1989-90 Master of Accounting Teacher of the Year (Inaugural Award) - University of Florida
 1987-88 Outstanding Teacher Award - University of Florida

Dissertation Awards:

- 2004 Chair of the Outstanding Auditing Dissertation Award (Kathryn Epps)
 2001 Co-Chair of the Outstanding Auditing Dissertation Award (Kevan Jensen)

Other:

- 1977 Deloitte Haskins & Sells Doctoral Fellowship
 1977 American Accounting Association Fellowship
 1972 Outstanding Accounting Graduate - Clarkson College
 1971 New York State War Service Scholarship

ACADEMIC AND PROFESSIONAL SERVICE:

Academic Committee Activity

- 2017 to 2018 Reviewer, AAA Auditing Section – CAQ Access to Audit Personnel Program
 2013 Member, AAA, Auditing Section’s *AJPT* Best Paper Selection Committee
 2013 Member, AAA, Auditing Section’s Outstanding Educator Selection Committee
 2011 to 2012 Member, Data Initiative Strategy: A Joint Project between the Auditing Section of the AAA, the Center for Audit Quality, and the Large Accounting Firms
 2010 AAA, Auditing Section’s *Auditing: A Journal of Practice and Theory* Editor Search Committee
 2008 to 2010 Member, AAA, Auditing Section’s Distinguished Service in Auditing Award Committee
 2009 Member, AAA, Auditing Section’s Officer Nominating Committee
 2007 Chair, AAA, Auditing Section’s Outstanding Dissertation Award Committee
 2006 to 2007 AAA, Auditing Section’s *Auditing: A Journal of Practice and Theory* Editor Search Committee
 2002 to 2005 AAA, Auditing Section’s, Auditing Standards Committee
 2003 to 2004 Member, AAA Competitive Manuscript Award Committee
 1999 to 2000 Chair, AAA Notable Contribution to Accounting Literature Selection Committee
 1998 to 1999 Member, AICPA/AAA Accounting Literature Selection Committee

- 1996 to 1999 Member, Program Committee, Auditing Section's Mid-Year Meeting (Program Chair in 1998)
- 1995 to 1996 Scientific Committee, European Accounting Association Meeting, 1996
- 1994 to 1995 AAA, Research Advisory Committee
- 1994 to 1998 Auditing Section's Task Force on Future Auditing, Attestation and Assurance Services
- 1993 to 1994 Past Chairperson, AAA, Auditing Section
- 1992 to 1993 Chairperson, AAA, Auditing Section
- 1991 to 1992 Vice Chairperson - Academic, AAA, Auditing Section
- 1991 Chairperson, AAA, Auditing Section Committee to Respond to the COSO Exposure Draft Entitled *Internal Control - Integrated Framework*
- 1990 to 1993 AAA, Auditing Section's Auditing Standards Committee
- 1983 to 1985 AAA, Auditing Section's Auditing Standards Committee
- 1994 to 1996 AAA, Wildman Award Committee
- 1988 to 1990 AAA, Wildman Award Committee
- 1986 to 1988 AAA, Auditing Section's Pedagogical Implications of Technology Committee
- 1986 to 1988 Member, Evaluation Panel for *Research Opportunities in Auditing: The Second Decade*
- 1986 to 1987 AAA, Auditing Section's Task Force on New Audit Technology
- 1985 to 1986 AAA, Research Advisory Committee
- 1983 Relationship of Internal Control Evaluation to the Timing and Extent of Substantive Audit Procedures Subcommittee of the AAA Auditing Standards Committee.
- 1980 to 1981 AAA, Membership Committee

Editorial Service

- 2006 to date Board of Editors, *Auditing: A Journal of Practice and Theory* (Also served on the Board 1999 to 2001, 1995 to 1996, 1990 to 1991, 1984 to 1988)
- 2010 to date Board of Editors, *International Journal of Auditing*
- 2016 to 2019 Associate Editor, *European Accounting Review*
- 1998 to 2013 Associate Editor, *Journal of Accounting Literature*
- 2002 to 2005 Editor, *Auditing: A Journal of Practice and Theory*
- 2001 to 2002 Associate Editor, *Auditing: A Journal of Practice and Theory*
- 1989 to 1998 Co-Editor, *Journal of Accounting Literature*
- 1994 to 2000 Board of Editors, *Research in Accounting Ethics*
- 1993 to 2000 Board of Editors, *Behavioral Research in Accounting*
- 1986 to 1989 Associate Editor, *Journal of Accounting Literature*
- 1982 to 1985 Board of Editors, *Journal of Accounting Literature*
- 1987 to 1989 Board of Editors, *The Accounting Review*
- 1986 to 1991 Board of Editors, *Advances in Accounting*

Ad Hoc Reviewer for: *The Accounting Review, Journal of Accounting Research, Accounting, Organizations and Society, Journal of Accounting & Economics, Decision Sciences, Accounting Horizons, Contemporary Accounting Research, International Journal of Auditing, Intelligent Systems in Accounting, Finance and Management, National Science Foundation.*

Professional Activities

- 2015 to 2017 Board of Directors, Nevada Society of CPAs
2006 Member, AICPA's Task Force for the Audit Guide entitled *Assessing and Responding to Audit Risk in a Financial Statement*.
- 2003 to 2005 Chair, AICPA's International Auditing Standards Subcommittee
2002 to 2005 Academic Member, Auditing Standards Board
- Task Force Memberships:
- Risk assessment
 - Internal control
 - Confirmations
 - Omnibus (includes concurring partner guidance)
- 2003 to 2004 Member of the Implementation Group that developed the following guidance: BDO Seidman LLP, Crowe Chizek and Company LLC, Deloitte & Touche LLP, Ernst & Young LLP, Grant Thornton LLP, Harbinger PLC, KPMG LLP, McGladrey & Pullen LLP, PricewaterhouseCoopers LLP, W. F. Messier, Jr. *A Framework for Evaluating Control Exceptions and Deficiencies* (December 20, 2004).
- 1998 to 2003 Member, AICPA's International Auditing Standards Subcommittee

Consulting Activities

Audit Litigation Support (List of expert witness cases available upon request.)

Work Experience

- 2022 Professor of Auditing
2017 to 2021 Norwegian Institute of Public Accountants (DnR) Professor in Auditing
2013 to 2017 Adjunct Professor, Department of Accounting, Auditing and Law, Norwegian School of Economics
2009 to 2012 PwC Professor II, Department of Accounting, Auditing and Law, Norwegian School of Economics
1992 to 2009 Professor II, Department of Accounting, Auditing and Law, Norwegian School of Economics
2008 to 2018 Kenneth and Tracy Knauss Endowed Chair in Accounting, University of Nevada, Las Vegas (tenured 2008)
2015 Visiting Professor, University of Luxembourg
2002 to 2003 Interim Director, School of Accountancy, Georgia State University
1998 to 2007 Deloitte & Touche LLP Professor, Georgia State University (tenured 1998)
1993 to 2006 Visiting Professor, MBA Programme, SDA Bocconi (Milan, Italy)
1992 to 1998 Price Waterhouse LLP Professor, University of Florida
1988 to 1998 Professor of Accounting, University of Florida
1984 to 1985 Visiting Associate Professor of Accounting, University of Michigan
1983 to 1988 Associate Professor of Accounting, University of Florida
1978 to 1983 Assistant Professor of Accounting, University of Florida

1975 to 1978 Graduate Assistant, Indiana University
1972 to 1975 Senior Associate, Arthur Young & Co., Worcester, MA.
1966 to 1970 First Lieutenant, U.S. Army

Books

- [1] Messier, W. F., Jr., S. M. Glover, and D. F. Prawitt. *Auditing and Assurance Services: A Systematic Approach*. Fourth –Twelfth Editions (2006, 2008, 2008, 2010, 2012, 2014, 2016, 2019, 2022). New York: Irwin-McGraw-Hill, Inc.
- [2] Messier, W. F., Jr. *Auditing: A Systematic Approach*. First – Third Editions (1997, 2000, 2003). New York: McGraw-Hill, Inc. *Auditing and Assurance Services: A Systematic Approach* has been translated into Chinese, Italian, and Malaysian.
- [3] Eilifsen, A., W. F. Messier, Jr., S. M Glover, and D. F. Prawitt. *Auditing and Assurance Services - International Edition*. First – Third Editions (2006, 2010 & 2014). London: McGraw-Hill. This version of the textbook is based on international auditing standards
- [4] Messier, W. F., Jr. and C. Emby. *Auditing and Assurance Services: A Systematic Approach*. First and Second Canadian Editions (2003 and 2006). Ontario: McGraw-Hill Ryerson Limited.
- [5] Messier, W. F., Jr., C. Emby, S. M. Glover, and D. F. Prawitt. *Auditing and Assurance Services: A Systematic Approach*. Third Canadian Edition (2008). Ontario: McGraw-Hill Ryerson Limited.

Publications: Refereed Articles

- [1] Messier, W. F., Jr. 1979. FASB No. 8: Some implications for MNCs. *The International Journal of Accounting* (Spring): 101-20.
- [2] Messier, W. F., Jr. and D. R. Emery. 1980. Some cautionary notes on the use of conjoint measurement for judgment modeling. *Decision Sciences* (October): 678-90.
- [3] Johnson, S. B. and W. F. Messier, Jr. 1982. The nature of accounting standards setting: An alternative explanation. *Journal of Accounting, Auditing and Finance* (Spring): 195-213.
- [4] Emery, D. R., F. H. Barron and W. F. Messier, Jr. 1982. Conjoint measurement and the analysis of noisy data: A comment. *Journal of Accounting Research* (Autumn, Part I): 450-58.
- [5] Holstrum, G. L. and W. F. Messier, Jr. 1982. A review and integration of empirical research on materiality. *Auditing: A Journal of Practice & Theory* (Autumn): 45-63.
- [6] Hansen, J. V. and W. F. Messier, Jr. 1982. Expert systems for decision support in EDP auditing. *International Journal of Computer and Information Sciences [renamed International Journal of Parallel Programming]* (October): 357-79.

- [7] Hansen, J. V. and W. F. Messier, Jr. 1983. Scheduling the monitoring of EDP controls in online systems. *International Journal of Computer and Information Sciences [renamed International Journal of Parallel Programming]* (February): 35-46. Reprinted in *Artificial Intelligence in Accounting and Auditing: Using Expert Systems*, Vol. I, Edited by M. Vasarhelyi. (New York: Markus Wiener Publishing, 1990).
- [8] Messier, W. F., Jr. 1983. The effect of experience and firm type on materiality/disclosure judgments. *Journal of Accounting Research* (Autumn): 611-18.
- [9] Hansen, J. V. and W. F. Messier, Jr. 1984. A model for scheduling the monitoring of internal control in advanced EDP systems. *International Journal of Systems Sciences* 15(1): 75-85.
- [10] Hansen, J. V. and W. F. Messier, Jr. 1984. A relational approach to decision support for EDP-auditing. *Communications of the ACM* (November): 1129-1133.
- [11] Hansen, J. V. and W. F. Messier, Jr. 1986. A relational approach to monitoring controls. *IEEE Transactions on Systems, Man and Cybernetics* (May/June): 365-68.
- [12] Hansen, J. V. and W. F. Messier, Jr. 1986. A knowledge-based, expert system for auditing advanced computer systems. *European Journal of Operational Research* (September): 371-79.
- [13] Hansen, J. V. and W. F. Messier, Jr. 1986. A preliminary investigation of EDP-XPert. *Auditing: A Journal of Practice & Theory* (Fall): 109-23. Reprinted in *Artificial Intelligence in Accounting and Auditing: Using Expert Systems*, Vol. I, Edited by M. Vasarhelyi. (New York: Markus Wiener Publishing, 1990).
- [14] Michaelsen, R. and W. F. Messier, Jr. 1987. Expert systems in taxation. *Journal of the American Tax Association* (Spring): 7-21.
- [15] Biggs, S. F., W. F. Messier, Jr. and J. V. Hansen. 1987. A descriptive analysis of computer audit specialists' decision-making behavior in advanced computer environments. *Auditing: A Journal of Practice & Theory* (Spring): 1-21.
- [16] Messier, W. F., Jr. and R. D. Plumlee. 1987. The effects of anticipation and frequency of errors on auditors' selection of substantive procedures. *Accounting and Business Research* (Fall): 349-58.
- [17] Messier, W. F., Jr. and J. V. Hansen. 1987. Expert systems in auditing: the state of the art. *Auditing: A Journal of Practice & Theory* (Fall), 95-104. Reprinted in *Artificial Intelligence in Accounting and Auditing: Using Expert Systems*, Vol. I, Edited by M. Vasarhelyi. (New York: Markus Wiener Publishing, 1990).
- [18] Messier, W. F., Jr. and A. Schneider. 1988. A hierarchical approach to the external auditor's evaluation of the internal audit function. *Contemporary Accounting Research* (Spring): 337-53.

- [19] Messier, W. F., Jr. and J. V. Hansen. 1988. Inducing rules for expert systems development: An example using default and bankruptcy data. *Management Science* (December): 1403-16. Reprinted in *Artificial Intelligence in Accounting and Auditing: Using Expert Systems*, Vol. II, Edited by M. Vasarhelyi. (New York: Markus Wiener Publishing, 1992).
- [20] Kachelmeier, S. and W. F. Messier, Jr. 1990. An investigation of the effects of a nonstatistical sampling decision aid on auditor's sample size judgments. *The Accounting Review* (January): 209-26.
- [21] Tubbs, R. M., W. F. Messier, Jr. and W. R. Knechel. 1990. Recency and response mode effects in the auditor's belief revision process. *The Accounting Review* (April): 452-60.
- [22] Knechel, W. R. and W. F. Messier, Jr. 1990. Sequential auditor decision making: Information search and evidence evaluation. *Contemporary Accounting Research* (Spring): 386-406.
- [23] Hansen, J. V. and W. F. Messier, Jr. 1991. Artificial neural networks: Foundations and application to a decision problem. *Expert Systems with Applications*: 135-141.
- [24] Messier, W. F., Jr. 1992. The sequencing of audit evidence: Its impact on the extent of audit testing and report formulation. *Accounting and Business Research* (Spring): 143-50.
- [25] Messier, W. F., Jr. and J. V. Hansen. 1992. A case study and field evaluation of EDP-XPert. *Intelligent Systems in Accounting, Finance and Management* (September): 173-85.
- [26] Messier, W. F., Jr. and W. C. Quilliam. 1992. The effect of accounting tactics on judgment: Development of hypotheses for auditing. *Auditing: A Journal of Practice & Theory* (Supplement): 123-138 and Reply on 149-151.
- [27] Hansen, J. V., G. J. Koehler, W. F. Messier, Jr. and J. R. Mutchler. 1993. Developing knowledge structures: A comparison of a qualitative-response model and two machine-learning algorithms. *Decision Support Systems* 10 (2): 235-243.
- [28] Hansen, J. V. and W. F. Messier, Jr. 1993. Modeling internal control judgments in the presence of imprecise inputs. *Cybernetics and Systems: An International Journal* (September-October): 441-456.
- [29] Messier, W. F., Jr. and R. M. Tubbs. 1994. Recency effects in belief revision: The impact of experience and the review process. *Auditing: A Journal of Practice & Theory* (Spring): 57-72.
- [30] Hansen, J. V., J. B. McDonald, W. F. Messier, Jr. and T. B. Bell. 1996. A generalized qualitative-response model and the analysis of management fraud. *Management Science* (July): 1022-1032.

- [31] Messier, W. F., Jr. and L. Austen. 2000. Inherent and control risk assessments: Evidence on the effects of pervasive and specific risk factors. *Auditing: A Journal of Practice & Theory* (Fall): pp. 119-132.
- [32] Eilifsen, A. and W. F. Messier, Jr. 2000. The incidence and detection of misstatements: A review and integration of archival research. *Journal of Accounting Literature*: 1-43.
- [33] Messier, W. F. Jr., S. J. Kachelmeier and K. Jensen. 2001. An experimental assessment of recent professional developments in nonstatistical audit sampling guidance. *Auditing: A Journal of Practice & Theory* (March): 81-96.
- [34] Owghoso, V. E., W. F. Messier, Jr., and J. G. Lynch. 2002. Error detection by industry specialized teams during sequential audit review. *Journal of Accounting Research* (June 2002): 883-900.
- [35] Eilifsen, A., W. F. Messier, Jr., and L. A. Austen. 2004. Auditor detected misstatements: The effect of information technology. *International Journal of Auditing* 8: 223-235.
- [36] Messier, W. F., Jr., N. Martinov-Bennie, and A. Eilifsen. 2005. A review and integration of empirical research on materiality: Two decades later. *Auditing: A Journal of Practice & Theory* (November): 153-187.
- [37] Schneider, A. and W. F. Messier, Jr. 2007. Engagement quality review: Insights from the academic literature. *Managerial Auditing Journal* 22 (8): 823-839.
- [38] Epps, K. and W. F. Messier, Jr. 2007. Engagement quality reviews: A comparison of audit firm practices. *Auditing: A Journal of Practice & Theory* (November): 167-181.
- [39] Messier, W. F., Jr., V. Owghoso and C. Rakovski. 2008. Can audit partners predict subordinates' ability to detect errors? *Journal of Accounting Research*. (December): 1241-1264.
- [40] Vandervelte, S. D., R. M. Tubbs, A. Schpanski, and W. F. Messier, Jr. 2009. Experimental Tests of a Descriptive Theory of Combined Auditee Risk Assessment. *Auditing: A Journal of Practice & Theory* (November): 145-170.
- [41] Messier, W. F., Jr., T. M. Kozloski, and N. Kotchetova-Kozloski. 2010. An analysis of SEC and PCAOB enforcement actions against engagement quality reviewers. *Auditing: A Journal of Practice & Theory* (November): 233-252.
- [42] Messier, W. F., Jr. 2010. Opportunities for task level research within the audit process. *International Journal of Auditing* (November): 320-328.
- [43] Kochetova-Kozloski, N., Messier, W. F., Jr. and A. Eilifsen. 2011. Improving auditors' fraud judgments using a frequency response mode. *Contemporary Accounting Research*, (Fall): 837-858.

- [44] Messier, W. F., Jr., J. K. Reynolds, C. A. Simon and D. A. Woods. 2011. The effect of using the internal audit function as a management training ground on the external auditor's reliance decision. *The Accounting Review*, (November): 2131-2154.
- [45] Kotchetova, N. and W. F. Messier, Jr. 2011. Strategic analysis and auditor risk assessments. *Auditing: A Journal of Practice & Theory*, (November): 149-172.
- [46] Messier, W. F., Jr., C. A. Simon and J. L. Smith. 2013. Two decades of behavioral research on analytical procedures: What have we learned? *Auditing: A Journal of Practice & Theory* (February): 139-181.
- [47] Bame-Aldred, C. W., D. M. Brandon, W. F. Messier, Jr., L. Rittenberg and C. Stefaniak. 2013. A summary of research on external auditor reliance on the internal audit function. *Auditing: A Journal of Practice & Theory* 32 (Supplement 1): 251-286.
- [48] Kotchetova, N., T. Kozloski and W. F. Messier, Jr. 2013. Auditor business process analysis and linkages among auditor risk judgments. *Auditing: A Journal of Practice & Theory* 32(3): 123-139.
- [49] Messier, W. F., Jr., L. A. Quick and S. D. Vandervelde. 2014. The influence of process accountability and accounting standard type on auditor usage of a status quo heuristic. *Accounting, Organizations and Society* 39: 59-74.
- [50] Messier, W. F., Jr. 2014. An approach to learning risk-based auditing. *Journal of Accounting Education* 32: 276-287.
- [51] Eilifsen, A. and W. F. Messier, Jr. 2015. Materiality guidance of the major public accounting firms. *Auditing: A Journal of Practice & Theory*, 34(2): 3-26.
- [52] Messier, W. F. Jr., J. C. Robertson and C. A. Simon. 2015. The effects of client management concessions and ingratiation attempts on auditors' trust and proposed adjustments. *Advances in Accounting*, 31: 80-90.
- [53] Kraussman, M. and W. F. Messier, Jr. 2015. An updated analysis of enforcement actions against engagement quality reviewers. *Current Issues in Auditing*, 9(2): A1-A12.
- [54] Petherbridge, J. and W. F. Messier, Jr. 2016. The impact of PCAOB regulatory actions and engagement risk on auditors' internal audit reliance decisions. *Journal of Accounting and Public Policy*, 35: 1-16.
- [55] Pietsch, C. P. R. and W. F. Messier, Jr. 2017. The effects of time pressure on belief revision in accounting: A review of relevant literature within a pressure-arousal-effort-performance framework. *Behavioral Research in Accounting*, 29(2): 51-71.
- [56] Hoos, F., W. F. Messier, Jr., J. Smith and P. Tandy. 2018. An experimental investigation of the interaction effect of management training ground and reporting lines on internal auditors' objectivity. *International Journal of Auditing*, 1-14.

- [57] Messier, W. F., Jr. and M. Schmidt. 2018. Offsetting misstatements: The effect of misstatement distribution, quantitative materiality and client pressure on auditors' judgments. *The Accounting Review*, 93(4): 335-357.
- [58] Eilifsen, A., N. Kochetova-Kozloski, and W. F. Messier, Jr. 2019. Mitigating the Dilution Effect in Auditors' Judgments Using a Frequency Response Mode. *Behavioral Research in Accounting*, 31(2): 51-71.
- [59] Jiang, L., W. F. Messier, Jr., and D. A. Wood. 2020. The association between internal audit operations-related services and firm operating performance. *Auditing: A Journal of Practice & Theory*, 39(1): 101-124.
- [60] Liu, Y, Z. Huang, L. Jiang, and W. F. Messier, Jr. 2020. Are Investors Warned by Disclosure of Conflicts of Interest? The Moderating Effect of Investment Horizon. *The Accounting Review*, 95(6): 291-310.
- [61] Eilifsen, A., F. Kinserdal, W. F. Messier, Jr., and T. E. McKee. 2020. An exploratory study into the use of audit data analytics on audit engagements. *Accounting Horizons*, 34(4): 75-103.
- [62] Christensen, B. E., A. Eilifsen, S. M. Glover, and W. F. Messier, Jr. 2020. The effect of materiality disclosures on investors' decision making. *Accounting, Organizations and Society*, 87: 1-13.
- [63] Eilifsen, A., E. Hamilton, and W. F. Messier, Jr. 2021. The Importance of quantifying uncertainty: examining the effects of sensitivity analysis and audit materiality disclosures on investors' judgments and decisions. *Accounting, Organizations and Society*, 90: 101-169.

Publications: Chapters in Books, Monographs, and Proceedings

- [1] Messier, W. F., Jr. 1980. An analysis of expert judgment in the materiality/disclosure decision. *S.E. AIDS Proceedings* (February): 117-19. Awarded the Outstanding paper in the Accounting, MIS, and Finance Track, Southeast American Institute of Decision Sciences Meeting.
- [2] Messier, W. F., Jr. and J. V. Hansen. 1984. Expert systems in accounting and auditing: A framework and review. In *Decision Making and Accounting: Current Research*. Edited by E. Joyce and S. Moriarity. (University of Oklahoma): 182-202.
- [3] Messier, W. F., Jr. 1986. Auditing standards. In *Handbook for Auditors*. Edited by J. A. Cashin, P. Neuwith and J. F. Levy (New York: McGraw-Hill, Inc.): 3.1-3.16.

- [4] Asare, S. K. and W. F. Messier, Jr. 1991. A review of audit research using the belief-adjustment model. In *Auditing: Advances in Behavioral Research*. Edited by L. Ponemon and D. R. L. Gabhart (Springer-Verlag): 75-92.
- [5] Houghton, K. A. and W. F. Messier, Jr. 1991. The wording of audit reports: Its impact on the meaning of the message communicated. In *Accounting Communication and Monitoring*. Edited by S. Moriarity. (University of Oklahoma): 85-106 and Reply to Discussant's Comments on 115-116.
- [6] Messier, W. F., Jr. and O. R. Whittington. 1993. Auditor attestation to management reports on internal control - should it be required? In *The Expectation Gap Standards: Progress, Implementation Issues, Research Opportunities* (AICPA): 244-255.
- [7] Messier, W. F., Jr. 1995. Research in and development of audit decision aids. In *Judgment and Decision Making Research in Accounting and Auditing*. Edited by R. H. Ashton and A.H. Ashton. (Cambridge University Press,): 207-223.
- [8] Carmichael, D. R., W. F. Messier, Jr., J. Mutchler, K. Pany and J. Sullivan. 1995. Communications with users. In *Auditing Practice, Research, and Education: A Productive Collaboration*. Edited by T. B. Bell and A. M. Wright (AICPA): 144-173.
- [9] Asare, S. K. and W. F. Messier, Jr. 1995. Reporting on a client's ability to continue as a going concern. *Encyclopedia of Accounting*. Edited by R. Abdel-khalik.

Publications: Book Reviews

- [1] Messier, W. F., Jr. 1984. Book Review of G. B. Davis and R. Weber. Auditing Advanced EDP Systems: A Survey of Practice and Development of a Theory. *The Accounting Review* (January): 145.
- [2] Messier, W. F., Jr. 2009. Book Review of R. Quick, S. Turley and M. Willekens, Editors. AUDITING, TRUST AND GOVERNANCE: Developing Regulation in Europe. *European Accounting Review* (2009): 407-408.

Publications: Discussant Comments and Other

- [1] Messier, W. F., Jr. 1982. Discussant's response to audit detection of financial statement errors. *Auditing Symposium VI*. Edited by D.R. Nichols and H.F. Stettler. (University of Kansas): 100-103.
- [2] Messier, W. F., Jr. 1986. Discussant's response to "interim report on the development of an expert system for the auditor's loan loss evaluation." *Auditing Symposium VIII*. Edited by A. Ford and R. Srivastava. (University of Kansas,): 182-88.
- [3] Messier, W. F., Jr. 1990. Discussion of "A cognitive computational model of risk hypothesis generation." *Journal of Accounting Research* (Supplement): 104-109.

- [4] Messier, W. F., Jr. 2002. Comments on academic research and auditors' detection of fraudulent financial reporting: Audit policy implications. *Auditing Symposium XVI*. Edited by J. A. Heintz. (University of Kansas): 16-20.
- [5] Messier, W. F., Jr. 2005. Editor's comments. *Auditing: A Journal of Practice & Theory* (Supplement): 1-4.
- [6] Messier, W. F., Jr. 2008. Discussion of "Internal audit sourcing arrangement and the external auditor's reliance decision." *Contemporary Accounting Research* (Spring): 215-218.
- [7] Messier, W. F., Jr. 2010. Discussion of "Letters to the shareholders: A content analysis comparison of letters written by CEOs in the United States and Japan." *International Journal of Accounting* (February): 301-302.

Publications: Professional/Practitioner Journals

- [1] Messier, W. F., Jr. and D. Snowball. 1981. The descriptive approach to better audit judgments. *The CA Magazine* (January): 33-39.
- [2] Kachelmeier, S. and W. F. Messier, Jr. 1991. Nonstatistical sample size: The effect of the audit guide decision aid. *The CPA Journal* (March): 55-57.
- [3] Messier, W. F., Jr. 1999. AICPA International Auditing Standards Subcommittee. *The Auditor's Report* (Winter): 4.
- [4] BDO Seidman LLP, Crowe Chizek and Company LLC, Deloitte & Touche LLP, Ernst & Young LLP, Grant Thornton LLP, Harbinger PLC, KPMG LLP, McGladrey & Pullen LLP, PricewaterhouseCoopers LLP, and W. F. Messier, Jr. A Framework for Evaluating Control Exceptions and Deficiencies (December 20, 2004).
- [5] Glover, S. M., D. F. Prawitt, J. T. Liljegren, and W. F. Messier, Jr. 2008. Component materiality for group audits. *Journal of Accountancy* (December): 42-46.

Supervision of Doctoral Dissertations

I chaired or co-chaired 16 dissertations (8 at the University of Florida, 4 at Georgia State University, and 3 at the Norwegian School of Economics and University of Luxembourg) and served as a member of 9 dissertations in accounting, including the following individuals:

Chair:

Tom Barton (UF)
 Francis Bush (UF)
 Rick Tubbs (UF)
 Steve Hunt (UF)
 Will Quilliam (UF)

Vincent Owoso (UF)
Lisa Austin (UF)
Kathryn Epps (GSU)
Scott Butterfield (GSU)
Natalia Kochetova (GSU)
Julie Petherbridge (GSU)

Co-Chair:

Kevan Jensen (UF)
Jonas Gaudernack (NHH)
Christian Pietsch (Luxembourg)
Kyrre Kjellejord (NHH)
Saad Bin Anis (NHH, in process)

Member:

Rick Tabor (UF)
Alan Mayer (UF)
Dave Plumlee (UF)
Steve Kachelmeier (UF)
Cindy Copp (UF)
Devaun Kite (UF)
Donna Bobek (UF)
Ellen Marthinsen Kulset (NHH)
Martin Weisner (UCF)

I also served as a member of 3 dissertations in decision and information systems and 3 in marketing at the University of Florida.

Externally-Funded Research Projects

2017 Norwegian Research Council award to Norwegian School of Economics to examine Digital Audit Research. Four year grant with funding of NOK 10 million.
2015 KPMG LLP Research Grant
2000 The KPMG/University of Illinois Business Measurement Case Development & Research Program
2000 Norwegian Institute of Public Accountants (2 year grant)
1997 Norwegian Institute of Public Accountants (3 year grant)
1990 Coopers & Lybrand Foundation Education Grant
1989 Ernst & Whinney Summer Research Fellowship
1988 Price Waterhouse Summer Research Fellowship
1987 Price Waterhouse Summer Research Fellowship in honor of Robert K. Lanzillotti
1987 Coopers & Lybrand Foundation Education Grant
1985 Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing Grant
1984 Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing Grant
1981 Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing Grant
1980 Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing Grant

1979 Peat, Marwick, Mitchell & Co. Research Opportunities in Auditing Grant

Presentations at Professional Meetings

Southeast Decision Sciences Institute Meetings (1981)
National Decision Sciences Institute Meetings (1981, 1982)
University of Florida, Center for Information Research and Departments of Computers and Information Sciences, Electrical Engineering Lecture Series (1982)
Southeast AAA Doctoral Consortium (1983)
Price Waterhouse & Co., Audit Symposium (1983, 1985)
ORSA/TIMS National Meetings (1983)
TIMS International Conference (1984, 1986)
University of Southern California, Audit Symposium (1984, 1985, 1986, 1988, 1989, 1990, 1993)
Protocol Analysis Workshop, AAA National Meetings (1985)
Institute of Internal Auditors, Information Systems Audit and Control Conference (1986)
FICPA, Graduate Accounting Conference (1986)
Deloitte & Touche/University of Kansas Auditing Symposium (1982, 1986, 2002)
Gorey, Middleton & Forbes Lecture, Western Australian Institute of Technology (1986)
Southeast AAA Doctoral Consortium (1987, 1990)
Behavioral Research in Auditing Symposium, SUNY-Albany (1989)
Northeast AAA Meetings (1989)
CORS/TIMS/ORSA Joint National Meetings (1989)
FICPA, University of Florida Accounting Conference (1989)
University of Chicago, Judgment Issues in Accounting and Auditing Conference (1990)
Audit Symposium I, Norwegian School of Economics (1990)
FIBE Conference, Norwegian School of Economics (1991)
Behavioral Research Conference, Duke University (1991)
AICPA Expectation Gap Conference (1992)
Lehigh University, Audit Education Conference (1993)
Ray Dien Lecture - University of Nebraska (1993)
New England Behavioral Accounting Research Series (1997, 2004)
2000 *Journal of Accounting Literature* Seminar
Beta Alpha Psi 2000 Southeastern Regional Meeting
KPMG, The PhD Project (2002)
McGraw-Hill Irwin Accounting Workshop at University of South Florida and Pace University (2002)
Economic Forecasting Center's Sponsor's Seminar and EFC's Forecasting Conference (2002)
Georgia Society of CPAs – North Perimeter Chapter (2002)
17th University of Illinois Audit Symposium (2006)
Ph.D./Junior Faculty Consortium (2006)
Contemporary Accounting Research Conference (2006)
Auditing Section Doctoral Consortium (2006)
Tilburg University Summer Research Camp (2008)
2nd European Risk Conference (Keynote address) (2008)
CFO Roundtable – SDA Bocconi (2008)
Bilby Lecture at Northern Arizona University (2010)

SDA Bocconi Workshop on Audit Quality (2004, 2006, 2008, 2010, 2012, 2014, 2016, 2018 – keynote address, 2022)
British Accounting and Finance Association, 25th Audit & Assurance Conference (2015, 2018)
International Symposium on Audit Research (1999, 2002, 2004, 2013, 2017, 2019)
European Accounting Meetings (2005, 2012, 2014, 2015, 2018)
National AAA Meetings (numerous times over 40 years)
EARNet Auditing Symposium (2001, 2005, 2007, 2009 (Keynote address), 2011, 2013, 2015, 2017, 2019)
Auditing Section Midyear Meetings (numerous times over 25+ years)

Invited Workshops

Aalto University and Swedish (Hanken) School of Business (Joint workshop, 2015)
Arhus Business School (1991)
Bocconi University (2013)
Columbia University (1982)
Copenhagen Business School (1991)
Georgia State University (1997)
HEC – Paris (2012) (included three 2 hour doctoral classes)
Helsinki School of Economics and Business Administration (1997)
Indiana University (1983 and 1989)
Laval University (1992)
Louisiana State University (2017)
Michigan State University (1984)
New York University (1989)
Norwegian School of Economics (2008 and 2010)
Ohio State University (1989)
Purdue University (1984)
Southern Denmark Business School (1991)
Stockholm University (2005)
St. Gallen, Switzerland (1996)
Tilburg University (2008)
Tulane University (1986 and 2014)
University of Alabama (2001)
University of Alberta (1994)
University of Arkansas (2003)
University of Central Florida (2017)
University of Connecticut (1992)
University of Georgia (2003)
University of Illinois (1984)
University of Iowa (1984)
University of Memphis (1988)
University of Michigan (1984)
University of Minnesota (1983)
University of Nebraska (1990, 1993, 1999)
University of Nevada, Las Vegas (2005)

University of North Texas (2015)
University of Oklahoma (1996)
University of South Florida (1995)
University of Texas - Arlington (1994)
University of Texas - Austin (1998)
University of Toronto (2003)
University of Virginia (1988)
Virginia Tech (1982 and 1988)