

Sean A. Dennis

Assistant Professor of Accounting

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ACADEMIC APPOINTMENTS

University of Central Florida	Assistant Professor of Accounting, 2019 – Present
University of Kentucky	Assistant Professor of Accountancy, 2015 – 2019

EDUCATION

2015	Ph.D. in Accounting, University of Wisconsin-Madison
2006	MS in Accountancy, University of Notre Dame, <i>Magna Cum Laude</i>
2005	BBA in Accountancy, University of Notre Dame, <i>Magna Cum Laude</i>

RESEARCH INTERESTS

Auditing complex estimates, fraud, auditor reports, corporate governance, client-auditor negotiation, materiality, financial reporting

PEER-REVIEWED PUBLICATIONS

Dennis, Sean A., B. M. Goodson, and C. A. Pearson. 2019. Online worker fraud and evolving threats to the integrity of MTurk data: A discussion of virtual private servers and the limitations of IP-based screening procedures. *Behavioral Research in Accounting*, Forthcoming.

Dennis, S. A., J. B. Griffin, and K. M. Johnstone. 2019. The Value Relevance of Managers' and Auditors' Disclosures about Material Measurement Uncertainty. *The Accounting Review* 94 (4): 215-243.

Dennis, S. A., and K. M. Johnstone. 2018. A Natural Field Experiment Examining the Joint Role of Audit Partner Leadership and Subordinates' Knowledge in Fraud Brainstorming. *Accounting, Organizations and Society* 66: 14-28.

- Recipient of Best Ph.D. Student Paper Award for the 2015 Auditing Section Midyear Meeting

Dennis, S. A., and K. M. Johnstone. 2016. A Field Survey of Contemporary Brainstorming Practices. *Accounting Horizons* 30 (4): 449-472.

WORKING PAPERS

“Complex Estimates and Auditor Reliance on Artificial Intelligence” (with Ben Commerford, Jennifer Joe, and Jenny Wang) – *revising for second-round submission to Journal of Accounting Research*

“How do Previously-Imposed Regulatory Penalties Influence Jurors’ Judgments of Auditor Liability?” (with Brian Goodson and Kathryn Kadous)

“Unintentional Errors in Complex Estimates” (Dissertation) – *collecting additional data prior to initial journal submission.*

RESEARCH IN PROGRESS

“‘Alexa, Audit Loan Grades!’: Enhancing Auditor Reliance on Artificial Intelligence Through Anthropomorphism” (with Ben Commerford and Jennifer Joe) – *data collection stage*
- *Recipient of 2018 Center for Audit Quality (CAQ) Research Advisory Board Grant*

“How and Why Does the PCAOB Sanction Auditors?: An analysis of PCAOB Enforcement Actions” (with Erik Boyle, Brian Goodson, and Chris Pearson) – *data analysis stage*

“Using Purchase Accounting Adjustments to Create Post-Acquisition Financial Slack: An Examination of Purchased Credit-Impaired Loans During the Financial Crisis” – *collecting additional data prior to initial journal submission*

OTHER PUBLICATIONS

Brown, V. L., S. A. Dennis, D. Dickins, J. Higgs, and T. J. Schaefer. 2019. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on International Auditing and Assurance Standards Board Exposure Draft, Proposed International Standard on Auditing 220 (Revised): Quality Management for an Audit of Financial Statements. *Current Issues in Auditing* (Forthcoming).

Dennis, S. A., D. Dickins, C. E. Earley, and J. Higgs. 2019. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on Proposed Statement on Standards for Attestation Engagements, Amendments to the Description of the Concept of Materiality. *Current Issues in Auditing* (Forthcoming).

Brown, V. L., P. J. Coram, Dennis, S. A., C. E. Earley, J. Higgs, T. J. Schaefer, and K. Tatum. 2019. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on International Auditing and Assurance Standards Board Exposure Draft, Proposed International Standard on Auditing 315 (Revised): Identifying and Assessing the Risks of Material Misstatement and Proposed Consequential and Conforming Amendments to other ISAs. *Current Issues in Auditing* 13 (1): C1-C9.

OTHER PUBLICATIONS (continued)

Dennis, S. A., D. Dickins, C. E. Earley, C. Nolder, and T. J. Schaefer. 2018. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Rulemaking Docket Matter No. 042; PCAOB Release No. 2017-005, Proposed Amendments Relating to the Supervision of Audits Involving Other Auditors and Proposed Auditing Standard – Dividing Responsibility for the Audit with Another Accounting Firm. *Current Issues in Auditing* 12 (1): C11-C18.

PRESENTATIONS

Workshop Presentations

2018	University of Central Florida, University of Kansas
2017	Miami University
2016	University of Kentucky
2015	Miami University, University of Kentucky, University of Texas at Austin, Wisconsin School of Business
2014	Virginia Tech, Wisconsin School of Business (2)

Conference Presentations

2015	American Accounting Association Auditing Section Midyear (2)
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Discussant Presentations

American Accounting Association Annual Meeting (2011, 2012, 2013)
American Accounting Association Auditing Section Mid-Year Meeting (2016, 2017)

Presentations by Co-authors

2019	Baruch College, International Symposium on Audit Research, Kent State University, PCAOB/TAR Conference on Auditing and Capital Markets (scheduled), University of Alabama, University of Waterloo Centre for Accounting Ethics' Symposium
2018	Clemson University
2017	Accounting, Behavior, and Organizations Research Conference
2016	EAA Annual Congress
2015	DePaul University, George Mason University, University of Mississippi
2014	International Symposium on Audit Research, New England Behavioral Accounting Research Series, University of Connecticut, University of Missouri at Columbia, University of Notre Dame

PRESENTATIONS (continued)

Other Invited Presentations

- 2019 Florida Institute of Certified Public Accountants 2019 University of South Florida Accounting Conference, *Data and Analytics in Auditing: Past, Present, and Future*
Florida Institute of Certified Public Accountants State and Local Government Accounting Conference, *Data and Analytics in Auditing: Past, Present, and Future*
- 2018 Accounting Doctoral Scholars Program Orientation Conference, *Feedback from the Trenches (perspectives on life as a doctoral student and new faculty member)*
- 2017 Accounting Doctoral Scholars Program Orientation Conference, *Feedback from the Trenches (perspectives on life as a doctoral student and new faculty member)*

RESEARCH SUPPORT

Source: Center for Audit Quality (CAQ) Research Advisory Board. “Alexa, Audit Loan Grades!’: Enhancing Auditor Reliance on Artificial Intelligence Through Anthropomorphism” (with Ben Commerford and Jennifer Joe). Date: May 2018. Amount: \$32,500.

Source: University of Kentucky, Research and Creative Activities Support Program. “How Do Previously-Imposed Regulatory Penalties Influence Jurors’ Judgments of Auditor Liability?”. Date: May 2018. Amount: \$3,260.

Source: University of Kentucky, Research and Creative Activities Support Program. “The Value Relevance of Managers’ and Auditors’ Disclosures about Material Measurement Uncertainty”. Date: February 2017. Amount: \$3,600.

Source: Big 4 Accounting Firm. Research Grant. “Audit Partner Leadership Tone and Professional Skepticism in Fraud Brainstorming” (with Karla Johnstone). Date: November 2012 – April 2014. Amount: \$30,000.

CONFERENCES ATTENDED

PCAOB/TAR Conference on Auditing and Capital Markets (2019)

Deloitte/Kansas University Auditing Symposium (2018)

Accounting, Behavior, and Organizations Research Conference (2017)

Deloitte Trueblood Seminar (2017)

PCAOB/JAR Conference on Auditing and Capital Markets (2016, 2017)

Audit Educators’ Bootcamp (2016)

CONFERENCES ATTENDED (continued)

PCAOB/AAA Annual Meeting (2016, 2017, 2018, 2019)

AAA/EY New Faculty Consortium (2016)

University of Wisconsin-Madison Doctoral Alumni Conference (2015)

Accounting PhD Rookie Recruiting and Research Camp (2014)

University of Notre Dame Department of Accountancy Research Conference (2013, 2014, 2015, 2017, 2019)

Audit Research Meets Audit Practice: A Symposium (2013, 2018)

American Accounting Association Annual Meeting (2011, 2012, 2013, 2014, 2015, 2016, 2018)

American Accounting Association Auditing Section Mid-year Meeting (2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019) and Doctoral Consortium (2011, 2012, 2015)

Accounting Doctoral Scholars Program Orientation Conference (2009, 2017, 2018)

TEACHING EXPERIENCE

University of Kentucky

	Instructor	Course
ACC 403 - Auditing, Fall 2018 (out of 5.00)	4.97/5.00	4.89/5.00
ACC 403 - Auditing, Fall 2017 (out of 5.00)	4.93/5.00	4.71/5.00
ACC 403 - Auditing, Fall 2016 (out of 5.00)	4.83/5.00	4.52/5.00
ACC 403 - Auditing, Spring 2016 (out of 4.00)	3.77/4.00	3.55/4.00

University of Wisconsin

	Instructor	Course
AIS 630 - Audit and Assurance Services, Fall 2013	4.85/5.00	4.58/5.00
AIS 630 - Audit and Assurance Services, Fall 2012	4.56/5.00	4.42/5.00
AIS 100 - Introductory Financial Accounting, Fall 2011	4.25/5.00	4.10/5.00
AIS 100 - Introductory Financial Accounting, Spring 2011	4.17/5.00	4.11/5.00

REVIEWING SERVICE

Ad Hoc Reviewer

Auditing: A Journal of Practice and Theory (2015, 2016, 2017, 2019)

Accounting, Organizations and Society (2018, 2019)

Contemporary Accounting Research (2018, 2019)

Managerial Auditing Journal (2016)

The Accounting Review (2018)

American Accounting Association: Auditing Section Midyear (2015, 2016, 2017, 2018, 2019)

American Accounting Association: Accounting Behavior and Organization Research Conference (2017, 2019)

REVIEWING SERVICE (continued)

American Accounting Association: Annual Meeting (2012, 2013, 2014, 2016, 2018)

PROFESSIONAL SERVICE

American Accounting Association Auditing Section Research Database Project (2011, 2013)

American Accounting Association: Auditing Standards Committee of the Auditing Section (2016 – present)

UNIVERSITY SERVICE

Gatton College of Business & Economics Mentoring Initiative (2017 – 2018)

University of Kentucky New Student Induction Ceremony (2015)

Von Allmen School of Accountancy Workshop Series Co-Coordinator (2015 – 2019)

Von Allmen School of Accountancy PhD Committee (2018 – 2019)

PhD Student Advising: Pinky Rusli, dissertation committee member, 2017; Jenny Wang, first year paper, 2017; Chris Pearson, first year paper, 2018 and second year paper, 2019

HONORS AND AWARDS

Research Acknowledgments

Best Ph.D. Student Paper Award for the 2015 Auditing Section Midyear Meeting – “An Audit Partner-Led Field Intervention in Fraud Brainstorming” (with Karla Johnstone)

Teaching Acknowledgments

University of Kentucky (College of Education), Teacher Who Made a Difference (2016)

University of Kentucky (Beta Alpha Psi), Outstanding Faculty of the Year (2015-2016)

University of Wisconsin-Madison, Douglas Clarke Memorial Teaching Award (2013-2014 academic year). *Annual departmental award to one PhD student, selected by faculty based on student evaluations.*

Wisconsin School of Business Distinguished Teaching Award (2012-2013 and 2013-2014 academic years).

Scholarships

University of Wisconsin-Madison, Department of Accounting Scholarship (2012 – 2015)

Center for Audit Quality Travel Scholarship (summer 2011, summer 2012, summer 2013)

Wisconsin School of Business Travel Award (summer 2011, spring 2015)

HONORS AND AWARDS (continued)

Scholarships (continued)

KPMG Scholar (summer 2011)

Accounting Doctoral Scholar, AICPA Foundation (2010 – 2014)

PROFESSIONAL EMPLOYMENT

2006 – 2010 KPMG LLP – Audit Senior Associate

2005 KPMG LLP – Audit Intern

2004 KPMG LLP – Audit Intern

2003 Schafer, Mitchell, & Sheridan – Accounting Intern

PROFESSIONAL LICENSES AND MEMBERSHIPS

State of Florida Department of Business and Professional Regulation, Board of Accountancy:
Certified Public Accountant (License # AC54641)

North Carolina State Board of Certified Public Accountant Examiners: Certified Public
Accountant (License # 33076)

American Accounting Association

American Institute of Certified Public Accountants