

Sean A. Dennis
Assistant Professor of Accounting

University of Central Florida
Kenneth G. Dixon School of Accounting
443 College of Business Administration I
Orlando, FL 32816

e-mail: sean.dennis@ucf.edu

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, artificial intelligence, fraud, auditor reports, corporate governance, client-auditor negotiation, materiality, financial reporting

PEER-REVIEWED PUBLICATIONS

Commerford, B. P., S. A. Dennis, J. R. Joe, and J. W. Ulla. 2021. Man versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence. *Journal of Accounting Research*, Forthcoming.

Dennis, S. A., B. M. Goodson, and C. A. Pearson. 2020. 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* 32 (1): 119-134.

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

“‘Alexa, Audit Loan Grades!’: Enhancing Auditor Reliance on Artificial Intelligence Through Anthropomorphism” (with Ben Commerford and Jennifer Joe)

- *Recipient of 2018 Center for Audit Quality (CAQ) Research Advisory Board Grant*

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

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

RESEARCH IN PROGRESS

“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*

“An Examination of Analytical Procedures Used in Public Accounting Firms” (with Dan Sunderland, Greg Trompeter, and Arnie Wright) – *data collection 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

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* 13 (2): C20-C22.

Brown, V. L., S. A. Dennis, D. Dickins, J. Higgs, and T. J. Schaefer. 2019. Comments of 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* 13 (2): C10-C19.

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

2020 Florida Behavioral Accounting Research Symposium (FBARS)
2015 American Accounting Association Auditing Section Midyear (2)

Discussant Presentations

Center for Audit Quality Research Advisory Board: Research Feedback Session (2020)
American Accounting Association Annual Meeting (2011, 2012, 2013)
American Accounting Association Auditing Section Mid-Year Meeting (2016, 2017)

Presentations by Co-authors

2021 Colorado State University
2020 American Accounting Association Annual Meeting, American Accounting
 Association Auditing Section Midyear, Hawaii Accounting Research Conference
2019 Baruch College, International Symposium on Audit Research, Kent State
 University, PCAOB/TAR Conference on Auditing and Capital Markets,
 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

PRESENTATIONS (continued)

Presentations by Co-authors (continued)

2014 International Symposium on Audit Research, New England Behavioral Accounting Research Series, University of Connecticut, University of Missouri at Columbia, University of Notre Dame

Other Invited Presentations

2021 Florida Institute of Certified Public Accountants 2021 Health Care Industry Conference, *Accounting and Auditing Update*

2020 Accounting Doctoral Scholars Program Orientation Conference, *Life as a Doctoral Student – Candidate and Faculty Perspectives*

Central Florida Institute of Management Accountants/Hospitality Financial and Technology Professionals General Membership Meeting – February 2020, *Data and Analytics in Auditing and Accounting: Opportunities for Engagement*

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.

RESEARCH SUPPORT (continued)

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

UCF Accounting Conference (2021)

CAR Conference (2020)

Florida Behavioral Accounting Research Symposium (2020)

PWC Accounting and Tax Symposium (2020)

PCAOB/TAR Conference on Auditing and Capital Markets (2019, 2020)

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)

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 Midyear Meeting (2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020) and Doctoral Consortium (2011, 2012, 2015)

Accounting Doctoral Scholars Program Orientation Conference (2009, 2017, 2018, 2020)

TEACHING EXPERIENCE

University of Central Florida

	Instructor
ACG 4651 - Auditing, Spring 2021 (out of 5.00)	4.92/5.00
ACG 4651 - Auditing, Fall 2020 (out of 5.00)	4.85/5.00
ACG 4651 - Auditing, Spring 2020 (out of 5.00)	4.85/5.00
ACG 4651 - Auditing, Fall 2019 (out of 5.00)	4.80/5.00

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

Accounting, Organizations and Society (2018, 2019)
Accounting Forum (2020)
American Psychologist (2021)
Auditing: A Journal of Practice and Theory (2015, 2016, 2017, 2019, 2021)
Behavioral Research Methods (2021)
Contemporary Accounting Research (2018, 2019, 2020)
Journal of Corporate Accounting and Finance (2020)
Journal of Emerging Technologies in Accounting (2021)
Journal of Information Systems (2021)
Managerial Auditing Journal (2016, 2019, 2020)
The Accounting Review (2018, 2019, 2021)

American Accounting Association: Auditing Section Midyear (2015, 2016, 2017, 2018, 2019, 2021)

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

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

PROFESSIONAL SERVICE

FICPA Central Florida Chapter – Board Member (2021-present)

PROFESSIONAL SERVICE (continued)

American Accounting Association: Auditing Section Education Committee (2020 – present)

American Accounting Association: Auditing Standards Committee of the Auditing Section (2016 – 2019)

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

UNIVERSITY SERVICE

Kenneth G. Dixon School of Accounting Conference Coordinator (2019-present)

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); Jason Schwebke, dissertation committee member (2021); Kelly Wellman, dissertation committee member (2023).

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)

HONORS AND AWARDS (continued)

Scholarships (continued)

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

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

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