Anna (Ania) Magdalena Rose, Ph.D., CPA (Texas)
Visiting Lecturer
Dixon School of Accounting
University of Central Florida
(email: anna.rose@ucf.edu)

Education

Texas A&M University, College Station, TX
- Ph.D. in Accounting
- Master of Science in Accounting/Auditing
- BBA in Accounting

Undergraduate GPA: 4.0/4.0
Graduate GPA: 4.0/4.0

Primary Teaching Areas

Accounting Analytics; Auditing and Auditing Analytics; Fraud and Fraud Analytics; Financial Accounting; Intermediate Accounting; Managerial Accounting

Research

Currently ranked the #2 Experimental Accounting Information Systems researcher and #9 Experimental Auditing researcher in the BYU rankings.

Refereed Journal Articles

Rotaru, K., J. Rose, O. Ganbold, A. Rose, J. Loveridge, and A. Stamatelatos. 2025. Neuroaccounting: Integrating Neurophysiological Measures into Accounting and Accounting Information Systems Research. *Journal of Information Systems*. Forthcoming.

Rose, J., O. Ganbold, A. Rose, J. Thibodeau, and K. Rotaru. 2024. Overcoming Resistance to Belief Revision and Correction of Misinformation Beliefs: Psychophysiological and Behavioral Effects of a Counterfactual Mindset. *Nature – Scientific Reports* 14.

Rose, A., J. Rose, K. Rotaru, I. Suh, J. Thibodeau, and A. Schulz. 2024. Can Thinking about Alternative Explanations Promote Professional Skepticism? *Accounting Horizons* 38(4): 191-206.

Gao, J., A. Rose, I. Suh, and M. Zhang. 2024. The Influence of a Family Business Environment on Auditor Judgments: Effects of Managerial Control and Ownership Concentration. *Advances in Accounting Behavioral Research* 27.

Rose, A., J. Rose, K. Obermire, C. Norman, and N. Frydenlund. 2023. How can firms repair their reputations when they discover information technology control material weaknesses? *International Journal of Accounting Information Systems* 48.

Ugrin, J., M. Odom, Honn, D., and A. Rose. 2023. Sitting in the controller's shoes: Using a large-scale integrative simulation to develop college students' confidence in managerial accounting competencies. *Management Accounting Quarterly*.

Rose, A., J. Rose, K. Rotaru, K. Sanderson, and J. Thibodeau. 2022. Effects of uncertainty visualization on attention, arousal and judgment. *Behavioral Research in Accounting* 34 (1): 113-139.

Christensen, T., A. Rose, J. Rose, and K. Sanderson. 2022. Effects of Data Visualizations on Jurors' Judgments. *Behavioral Research in Accounting* 34 (1): 23-41.

Norman, C., A. Rose, J. Rose, and J. Ugrin. 2022. Director Friendships with the CEO: Are They Always a Threat to Director Integrity? *Accounting and Business Research* 52(2): 150-165.

Ganbold, O., A. Rose, J. Rose, and K. Rotaru. 2022. Increasing Reliance on Financial Advice with Avatars: The Effects of Competence and Complexity on Algorithm Aversion. *Journal of Information Systems* 36 (1): 7-17.

Rose, A., J. Rose, K. Rotaru, K. Sanderson, and J. Thibodeau. 2021. Effects of Data Visualization Choices on Psychophysiological Responses, Judgment and Audit Quality. *Journal of Information Systems* 36 (1): 53-79.

Norman, C., A. Rose, J. Rose, I. Suh, and X. Xiao. 2021. An Investigation of the Effects of Allegation Sources and Consequences on Corporate Directors' Responses to Whistleblowing Allegations. *Journal of Information Systems* 35 (3): 223-232.

Ugrin, J., M. Odom, Honn, D., and A. Rose. 2021. The Effects of Collaborative Simulation on the Development of Students' Confidence in Managerial Accounting Skills. *Issues in Accounting Education*. 36 (2): 43-63.

Norman, C., A. Rose, J. Rose, and I. Suh. 2021. An Investigation of Corporate Directors' Responses to CEO Pay Ratio Disclosures and Say-on-Pay Votes. *Human Resource Management* 60 (3): 455-474.

Rose, A., J. Rose, I. Suh, J. Thibodeau, K. Linke, K., and C. Norman. 2021. Why Financial Executives Do Bad things: The Effects of the Slippery Slope and Tone at the Top on Misreporting Behavior. *Journal of Business Ethics* 174: 291-309.

Rose, A., J. Rose, I. Suh, and J. Thibodeau. 2020. Analytical Procedures: Are More Good Ideas Always Better for Audit Quality? *Behavioral Research in Accounting* 32 (1): 37-49.

Rose, A., J. Rose, K. Sanderson, and J. Thibodeau. 2017. When Should Audit Firms Introduce Analyses of Big Data into the Audit Process? *Journal of Information Systems* 31 (3): 81-99.

Rose, A., J. Rose, I. Suh, and J. Ugrin. 2017. Unanticipated Effects of Restricted Stock on Managers' Risky Investment Decisions. *Advances in Accounting* 38: 106-112.

Rose, J., A. Rose, and C. Norman. 2016. Material Control Weakness Corrections: The Enduring Effects of Trust in Management. *Behavioral Research in Accounting* 28 (2): 41-53.

Li, Y., A. Rose, J. Rose, and F. Tang. 2015. The Effects of Guanxi and Compensation Structure on the Objectivity of Chinese Internal Auditors. *Advances in Accounting Behavioral Research* 18: 99-124.

Rose, J., A. Rose, C. Norman, and C. Mazza. 2014. Will Disclosure of Friendship Ties Between Directors and CEOs Yield Perverse Effects? *The Accounting Review* 89 (4): 1545-1563.

Rose, A., J. Rose, and C. Norman. 2013. Is the Objectivity of Internal Audit Compromised When the Internal Audit Function is a Management Training Ground? *Accounting and Finance* 53(4): 1001-1019.

Rose, J., C. Mazza, C. Norman, and A. Rose. 2013. The Influence of Director Stock Ownership and Board Discussion Transparency on Financial Reporting Quality. *Accounting, Organizations and Society* 38: 397–405.

Rose, J., B. McKay, C. Norman, and A. Rose. 2012. Designing Decision Aids to Promote Expertise Development. *Journal of Information Systems* 26(1): 7-34.

Rose, A., J. Rose, and M. Dibben. 2010. The Implications of Auditors' Dispositional Trust and Career Advancement Opportunities for the Detection of Fraud. *Journal of Forensic and Investigative Accounting 2(3)*.

Rose, J., C. Norman, and A. Rose. 2010. Perceptions of Investment Risk Associated with Material Control Weakness Pervasiveness and Disclosure Detail. *The Accounting Review* 85 (5): 1787-1808.

Rose, A., J. Rose, and M. Dibben. 2010. The Effects of Trust and Management Incentives on Audit Committee Judgments. *Behavioral Research in Accounting* 22 (2): 87-104.

Norman, C., A. Rose, and J. Rose. 2010. Internal Audit Reporting Lines, Fraud Risk Decomposition, and Assessments of Fraud Risk. *Accounting, Organizations, and Society* 35 (5): 546-557.

Rose, A., and J. Rose. 2008. Management Attempts to Avoid Accounting Disclosure Oversight: The Effects of Trust and Knowledge on Corporate Directors' Governance Ability. *Journal of Business Ethics* 83 (2): 193-205.

Rose, J., A. Rose, and B. McKay. 2007. Measurement of Knowledge Structures Acquired through Instruction, Training, and Decision Aid Use. *International Journal of Accounting Information Systems* 8 (2): 117-137.

Norman, C., A. Rose and R. Stewart. 2006. Reflection Within the Context of Classroom Assessment: Students' Perceptions in Managerial Accounting. *Journal of the Academy of Business Education*. 7(Fall): 82-94.

Rose, J., A. Rose, and C. Norman. 2005. A Service Learning Course in Accounting Information Systems. *Journal of Information Systems* 19 (2): 145-172.

Lehmann, C., C. Norman, and A. Rose. 2004. Cooperative Learning: Resources from the Business Disciplines. 2004. *Journal of Accounting Education* 22(1): 1-28.

Kiger, J, and A. Rose. 2004. Internal Control Evaluation of a Restaurant: A Teaching Case. *Issues in Accounting Education* 19(2): 229-238.

Rose, J., A. Rose, and C. Strand. 2004. The Evaluation of Risky Information Technology Investment Decisions. *Journal of Information Systems*. Vol. 18: 53-67.

Rose, J., D. Roberts, and A. Rose. 2004. Affective Responses to Financial Data and Multimedia: The Effects of Information Load and Cognitive Load. *International Journal of Accounting Information Systems.* Vol. 5: 5-24.

Rose, A., and J. Rose. 2003. Turn Excel into a Fraud Buster. 2003. *Journal of Accountancy* August: 58-60. (Recognized by the editors as one of the best articles of 2003.)

Rose, A., and J. Rose. 2003. The Effects of Fraud Risk Assessments and a Risk Analysis Decision Aid on Auditors' Evaluation of Evidence and Judgment. *Accounting Forum*. Vol. 27 (3): 312-338.

Rose, A., and J. Rose. 2001. The Automated Spreadsheet. 2001. *Journal of Accountancy* April: 33-41. (Recognized by the editors as one of the best articles of 2001.)

Rose, A. 1999. Audit Pricing and the Role of Multinational Factors: A Study of the Hong Kong and Malaysian Markets. *Advances in International Accounting* 12: 129-155.

Refereed Conferences

Avatars and Algorithm Aversion.2026 Journal of Information Systems Conference (3 papers accepted for conference). Provo, UT. Co-authors: Odko Ganbold, J. Rose, and K. Rotaru.

Effects of Data Visualization Choices on Psychophysiological Responses, Auditor Judgment and Audit Quality. 2019 AAA Auditing Mid-Year Meeting. Co-authors: J. Rose, K. Rotaru, K. Sanderson, and J. Thibodeau.

Effects of Data Visualization Choices on Psychophysiological Responses, Auditor Judgment and Audit Quality. 2019 Hawaii Accounting Research Conference. Co-authors: J. Rose, K. Rotaru, K. Sanderson, and J. Thibodeau.

Effects of Data Visualization Choices on Psychophysiological Responses, Auditor Judgment and Audit Quality. 2019 25th Annual International Symposium on Audit Research. Co-authors: J. Rose, K. Rotaru, K. Sanderson, and J. Thibodeau.

Tone at the Top and Financial Fraud: How Tone Influences Controllers and Financial Auditors. 2018 Glen McLaughlin Research Award Conference. Norman, OK. Co-authors: J. Rose, C. Norman, I. Suh, and J. Thibodeau.

When Should Audit Firms Introduce Analyses of Big Data Into the Audit Process? 2016 *Journal of Information Systems* Conference (only 5 papers selected for this conference). Co-authors: J. Rose, K. Sanderson and J. Thibodeau.

Is There Really a Slippery Slope to Fraud?" 2016 *ABO Research Conference*. Albuquerque, NM. Co-authors: J. Rose, I. Suh, and C. Norman.

When Fraud Brainstorming Becomes Dysfunctional: Can The Generation of Many Fraud Risks Increase Anchoring on Client-Provided Explanations? 2016 *Deloitte/University of Kansas Audit Symposium*. Co-authors: J. Rose and I. Suh, and J. Thibodeau.

Is the Objectivity of Internal Audit Compromised When the Internal Audit Function is a Management Training Ground? *2013 Accounting and Finance Conference.* Queenstown, NZ. Co-authors: J. Rose and C. Norman. (One of 5 papers selected for the plenary session).

Internal Audit Reporting Lines and Fraud Risk Assessment Decomposition. *2007 Accounting, Behavior, and Organizations Research Conference*. Co-authors: J. Rose and C. Norman

Measurement of Knowledge Structures Acquired through Instruction, Training, and Decision Aid Use. *2006 International Research Symposium on Accounting Information Systems*. Milwaukee, WI. Co-authors: J. Rose and B. McKay.

Investors’ Forward-Looking Assessments of Investment Risk: Effects of Control Weakness Pervasiveness and Disclosure Detail. *2006 Accounting, Behavior, and Organizations Research Conference*. Portland, OR. Co-authors: J. Rose and C. Norman.

A Report on CIMA Students’ Perceptions of the Use of Case Studies in Developing Key Competencies. *2006 Midwest AAA Regional Meetings*: Chicago, IL. Co-authors: Weil, S., T. Hassall, and J. Joyce.

Active Technology Use in the AIS Classroom: Effects on Knowledge Acquisition and Performance. Proceedings of the *2005 AIS Educator Conference*: Breckenridge, CO. Co-authors: J. Rose and C. Norman. Winner of Best Paper Award.

A Service Learning Course in Accounting Information Systems. *2005 European Conference on Accounting Information Systems*: Göteborg, Sweden. Co-authors: J. Rose and C. Norman. (Only 12 papers accepted for the conference.)

A Service Learning Course in Accounting Information Systems. *2005 AAA Accounting Information Systems Midyear*: New Orleans, LA . Co-authors: J. Rose and C. Norman.

An Expanded Model of Memory for Financial Data: The Effects of Affective Responses, System Design, and Multimedia on Memory and Financial Decision Making. *2003 Accounting Information Systems Research Symposium*: Scottsdale, AZ. Co-authors: J. Rose and D. Roberts.

The Evaluation of Risky Information Technology Investment Decisions. *2003 AAA Accounting Information Systems Midyear*: San Diego, CA. Co-authors: J. Rose and C. Strand.

Evaluating Risky Information Technology Investment Decisions: An Extension of Prospect Theory. *2002 Second International Research Symposium on Accounting Information Systems*: New Orleans, LA. Co-author: J. Rose.

Judgments of Ability: The Case of Budget-Based Performance. *1999 ABO Research Conference.* Co-author: J. Rose.

The Desk Review Process: An Analysis of Independent School District audits. *1999 Southwestern Regional American Accounting Association Meetings*.

Academic Experience Since First Tenure

University of Missouri, Institute for Data Science and Informatics, Research Full Professor, (2024-2026)

University of Northern Colorado, Full Professor and Tointon Research Professor (2021-2024)

University of Waikato, Full Professor (2019-2021)

Oregon State University, Full Professor (2017-2019)

Victoria University of Wellington, Full Professor (2012-2014, 2015-2017)

University of New Hampshire, Associate Professor (2009-2012)

Southern Illinois University, Associate Professor (first tenure) and Emerson/Charles W. Groennert Professor of Accountancy (2006-2009)

Administrative and Editorial Board Experience

- **Faculty Advisor for Business Analytics Competition** (University of Missouri)
- **Faculty Affairs Committee** (University of Northern Colorado)
- **Faculty Development Committee** (University of Northern Colorado)
- **University Research Liaison** (University of Northern Colorado)
- **Advisory Council for Center for Teaching and Learning** (University of Northern Colorado)
- **Chair of Hiring Committee** (University of Northern Colorado)
- **Acting Associate Dean of Research and Postgraduate** (University of Waikato)
- **Acting Director of the New Zealand Institute for Business Research** (University of Waikato)
- **Division of Management Professorial Promotions and Advancement Committee** (University of Waikato): This committee managed promotions and salary adjustments for all associate and full professors in the business school.
- **WMS Contestable Funds Committee** (University of Waikato): This committee was charged with selecting research projects for funding within the business school.
- **University Academic Quality Committee** (University of Waikato): This committee worked with the Deputy Vice Chancellor to monitor teaching quality across the university, to conduct program reviews, and to complete benchmarking studies.
- **University Academic Board** (University of Waikato): This committee worked with the Vice Chancellor to engage in oversight of all academic matters.
- **Promotions Mentor for Women Academics** (University of Waikato): I was one of the first professors in this pilot program where we worked to encourage successful promotion and advancement for women academics.

- **Economics Forum Design Team for Management School** (University of Waikato): This team developed program ideas and reached out to prominent economists to design the annual Economics Forum meeting.
- Editing and preparation of the **AACSB Accreditation Report** (Oregon State University)
- **Co-Director of the Behavioral Research Laboratory** (Victoria University of Wellington)
- **Master of Science Program Committee** (University of New Hampshire)
- **Coordinator of Audit Curriculum** (University of New Hampshire)
- **Co-Founder and Co-Director of Accounting Career Fair** (University of New Hampshire)
- **External Relations Committee** (Southern Illinois University)
- **Coordinator of Audit Curriculum** (Southern Illinois University)
- **Faculty Director for Beta Alpha Psi** (Southern Illinois University)
- **Ph.D. Admissions Committee** (Southern Illinois University)
- **Ph.D. Programs Committee** (Southern Illinois University)
- Member of the **American Institute of Certified Public Accountants** (1998 to present)
- **Editorial Board** for *Accounting Horizons* (present)
- **Editor** for special issue of the *Journal of Information Systems* (2016-2017)
- **Editorial Board** member for *Issues in Accounting Education* (2007-2010)
- **Editorial Board** member for the *Journal of Emerging Technologies in Accounting* (2004-2020)
- **Supervised** accounting Ph.D. students at multiple universities

Sample Honors/Awards

- 2026 Ranked as the **#2 experimental Accounting Information Systems researcher** worldwide by Brigham Young University Accounting Research Rankings.
- 2024 Awarded the ***Journal of Information Systems* Best Paper Award**
- 2023 Awarded the **Tointon Endowed Research Professorship**
- 2023 Ranked as the **#2 experimental Accounting Information Systems researcher** worldwide by Brigham Young University Accounting Research Rankings.
- 2023 **Professor of the Year** (for top teacher in the College of Business)
- 2022 Received the **Kenneth W. Monfort Research Excellence Professorship**
- 2022 Ranked as the **#3 experimental Accounting Information Systems researcher** worldwide by Brigham Young University Accounting Research Rankings.
- 2020 Ranked as the **#3 experimental Accounting Information Systems researcher** worldwide and **#10 experimental financial researcher** worldwide by Brigham Young University Accounting Research Rankings. Also ranked in the **top 2% of all accounting researchers** in any research area.
- 2020 **Research Excellence Award**
- 2018 **Glen McLaughlin Prize for Research in Accounting Ethics**
- 2011 **Outstanding Research Award**
- 2008 **Graduate Teacher of the Year**
- 2007 **Undergraduate Teaching Honor Award**
- 2007 **Graduate Teaching Honor Award**

- Recognized by the **American Institute of Certified Public Accountants** for having one of the best articles in 2001 and 2003.
- **Graduated Summa Cum Laude**. Texas A&M University.
- **Graduate Academic Excellence Award** (Award for the top graduate student in the Lowry Mays Graduate School of Business, Texas A&M University)
- **Graduate Award of Excellence** (Award for the highest GPA in the Graduate Professional Program, Texas A&M University)
- **Gathright Academic Excellence Award**. Texas A&M University.
- **Academic Achievement Award**. Texas A&M University.
- **Beta Gamma Sigma**, **Phi Kappa Phi**, and **Phi Eta Sigma Honor Societies**
- **Beta Alpha Psi** Accounting Honor Society
- Scholarships: Academic Incentive Scholarship, Department of Accounting Scholarships, Aggie Spirit Collegiate Scholarship, College of Business Scholarship, Graduate Business Scholarships