

J. Owen Brown, CPA, Ph.D.
KPMG Thomas L. Holton Endowed Chair in Accounting
Associate Professor of Accounting

Baylor University
Department of Accounting and Business Law
Hankamer School of Business
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ACADEMIC APPOINTMENTS

Baylor University, 2013 – present
KPMG Thomas L. Holton Endowed Chair in Accounting 2021 – present
Associate Professor of Accounting, 2020 – present
Assistant Professor of Accounting, 2013 – 2020

EDUCATION

Ph.D. in Accounting and Information Systems, Virginia Tech University	2013
Master of Accountancy, Auburn University	2007
B.S.B.A. in Accountancy (Minor in Spanish), Auburn University	2006
<i>Summa Cum Laude</i> (1 st in class)	
Junior Honors Certificate, Auburn University Honors College	

RESEARCH INTERESTS

Examining judgment and decision making within accounting and auditing contexts with an emphasis on how to motivate and enhance auditor professional skepticism.

SELECTED PUBLICATIONS

Aghadazeh, S., J. O. Brown, L. Guichard, and K. Hoang. 2022. Persuasion in Auditing: A Review Through the Lens of the Communication-Persuasion Matrix. *The European Accounting Review* Vol. 31 (1): 145-172.

- An associated blog post for the European Accounting Association is published at: <https://arc.eaa-online.org/blog/persuasion-auditing-review-through-lens-communication-persuasion-matrix>

Brown, J. O. and V. Popova. 2021. Showcasing Audit Quality Through Voluntary Disclosure of Audit Quality Indicators. *Current Issues in Auditing* (in press).

Brown, J. O., B. Lail, J. MacGregor, and T. Thomasson. 2020. Internal Controls and Accounts Payable: A Case of Unknown Collusion. *Current Issues in Auditing* Vol. 14 (1): 10-30.

Brown, J. O., J. Pyzoha, J. Grenier, A. Reffett, and N. Zielinski. 2020. When Does Using Valuation Specialists Reduce Auditors' Litigation Risk? *Current Issues in Auditing* Vol. 14 (1): 1-9.

Brown, J. O. and V. Popova. 2019. How Do Investors Respond to Disclosure of Audit Quality Indicators? *Auditing: A Journal of Practice & Theory* Vol. 38 (4): 31-53.

- This paper is cited by the PCAOB (fn 22) in recent remarks concerning potential revisions to its Quality Control Standards: https://pcaobus.org/News/Speech/Pages/Brown-statement-concept-release-potential-approach-PCAOB-quality-control-standards.aspx#_ftnref22.

Brown, J. O., J. H. Grenier, J. S. Pyzoha, and A. Reffett. 2019. The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence. *Auditing: A Journal of Practice & Theory* Vol. 38 (3): 47-69.

Bhattacharjee, S. and J. O. Brown. 2018. The Impact of Management Alumni Affiliation and Persuasion Tactics on Auditors' Internal Control Judgments. *The Accounting Review* Vol. 92 (2): 97-115.

- This article was featured in a December 2019 NPR episode of *Business Review*: <https://www.npr.org/podcasts/596454580/business-review>.

Brown, J. O., J. A. Marcum, and M. T. Stuebs. 2017. Professional Virtue Reinforcements: A Necessary Complement to Technological and Policy Reforms. *Journal of Information Systems* Vol. 31 (2): 5-23.

Brown, J. O. and V. Popova. 2016. The Interplay of Management Incentives and Audit Committee Communication on Auditor Judgment. *Behavioral Research in Accounting* Vol. 28 (1): 27-40.

Brown, J. O., J. Hays, and M. T. Stuebs. 2016. Modeling Accountant Whistleblowing Intentions: Applying the Theory of Planned Behavior and the Fraud Triangle. *Accounting and the Public Interest* Vol. 16 (1) 28-56.

- This article was the top overall download from the journal in 2017 and remained a top-10 overall download from the journal in 2018 (ranked #7). It is currently listed (as of January 2020) as the top-cited article from the journal: <https://aaajournals.org/loi/apin>.

Brown, J. O. and V. Popova. 2016. The Interplay of Client Management and the Audit Committee on Auditor Performance. *Current Issues in Auditing* Vol.10 (1): 11-17.

OTHER PEER-REVIEWED PUBLICATIONS

Brown, J. O, D. Shallcross, and M. T. Stuebs. 2019. "Recruiting a New Generation of Accounting Students: How Accounting Firms Can Attract and Retain 'Gen Z.'" *Journal of Accountancy* (December): 36-41.

Brown, J. O., J. Hays, and M. T. Stuebs. 2017. Is Your Company Empowering Whistleblowers? *Strategic Finance* (January): 42-49.

Brown, J. O. and B. Lail. 2015. EXCEL in the Workplace: Core Competencies and Practical Applications for CPAs. *Today's CPA* Vol. 42 (7): 45-51.

Brown, J. O. 2015. Conducting Effective Fraud Brainstorming Sessions: Best Practice Tips and Available Resources for Your Audit Teams. *Today's CPA* Vol. 42 (6): 38-43.

WORKING PAPERS

“A Matter of Perspective: Mitigating Outcome Effects in Auditor Performance Evaluations” (with M. Millar)

- Under third round review at *Auditing: A Journal of Practice & Theory*
- Presented at a 2021 EZBAW workshop
- Presented at the 2020 Auditing Midyear Meeting
- Presented at the 2019 Accounting, Behavior and Organizations Section, American Accounting Association Annual Meeting

“The Effects of a Client’s Social Media Self-Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective” (with S. Aghazadeh and L. Latiolais)

- Revise and resubmit at *Accounting, Organizations and Society*
- Presented at the 2022 Auditing Midyear Meeting
- Presented at the 2022 AAA Annual Meeting

“The Persistence of Auditor Mindsets when Confronted with a Management Persuasion Attempt” (with S. Bhattacharjee)

- Revising for journal submission

WORKS IN PROGRESS

“Social Bonds in Accounting: A Synthesis of the Literature” (with E. Hornok and M. Millar)

“The Virtue of Accountability” (with M. Stuebs and D. Shallcross)

“How Does the Type of Assurance Provider and Disclosure of an Assurance Provider’s Subject Matter Experts Influence Investors’ Confidence and Trust in ESG Information in EER reports?” (with B. Ballou, J. G. Jenkins, and J. Pyzoha)

“Organizational Facades and ESG Disclosures: How Audience Engagement Exposes Organizational Hypocrisy in Social Median Disclosure” (with V. Popova)

“Auditors’ Technology Usage and Algorithm Aversion” (with M. Mowchan)

“The Effects of Auditor Specialist Type and Persuasion Tactics on Auditor-Client Negotiations” (with L. Guichard and S. Aghazadeh)

“How do Audit Alumni Affiliations Impact Audit Quality?” (with Sudip Bhattacharjee)

“The Moral Development Dimensions of the Sarbanes-Oxley Act: An Analysis of Auditor Virtue and Professionalism” (with Martin Stuebs and Paul Mason)

RESEARCH PRESENTATIONS

August 2022 – “The Effects of a Client’s Social Media Self-Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective,” *AAA Annual Meeting* (San Diego, CA)

January 2022 – “The Effects of a Client’s Social Media Self-Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective,” *Auditing Midyear Meeting** (Las Vegas, NV)

October 2021 – “The Virtue of Accountability,” *Living Accountably: Baylor Symposium on Faith and Culture*

March 2021 – “A Matter of Perspective: Mitigating the Outcome Effect in Auditor Performance Evaluations,” *East Coast Behavioral Accounting Workshop*

February 2020 – “The Persistence of Auditor Mindsets when Confronted with a Management Persuasion Attempt,” *University of North Texas*

January 2020 – “A Matter of Perspective: Mitigating Outcome Effects in Auditor Performance Evaluations,” *Auditing Midyear Meeting* (Houston, TX)

October 2019 – “A Matter of Perspective: Mitigating Outcome Effects in Auditor Performance Evaluations,” *ABO Research Conference* (Providence, RI)

September 2019 – “A Matter of Perspective: Mitigating Outcome Effects in Auditor Performance Evaluations,” *Texas Tech University*

July 2019 – “A Matter of Perspective: Mitigating Outcome Effects in Auditor Performance Evaluations,” *Arizona State University**

May 2018 – “The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence,” *University of Cincinnati**

January 2018 – “How Do Nonprofessional Investors Respond to Disclosure of Audit Quality Indicators?” *Auditing Midyear Meeting* (Portland, OR)

October 2017 – “How Do Nonprofessional Investors Respond to Disclosure of Audit Quality Indicators?” *ABO Research Conference* (Pittsburgh, PA)

April 2017 – “The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence,” *University of North Texas**

October 2016 – “The Effects of Specialist Type and Estimate Aggressiveness on Juror Judgments of Auditor Negligence,” *Auburn University*

August 2016 – “Does Using Specialists Provide Auditors with Safe Harbor Protection for Aggressive Management Estimates?” *AAA Annual Meeting* (New York, NY)

January 2016 – “Does Using Specialists Provide Auditors with Safe Harbor Protection for Aggressive Management Estimates?” *Auditing Midyear Meeting*, Round Table Paper (Phoenix, AZ)

November 2015 – “Does Using Specialists Provide Auditors with Safe Harbor Protection for Aggressive Management Estimates?” *Georgia Tech University**

March 2015 – “Modeling Management Accountants’ Whistleblowing Intentions: Applying the Theory of Planned Behavior and the Fraud Triangle,” *Conference of the Public Interest Section* (Washington, D.C.)

January 2015 – “The Impact of Management Alumni Affiliation and Persuasion Tactics on Auditors’ Internal Control Judgments,” *Auditing Midyear Meeting* (Miami, FL)

October 2014 – “The Impact of Management Alumni Affiliation and Persuasion Tactics on Auditors’ Internal Control Judgments,” *Baylor University*

August 2014 – “The Role of Behavioral Mindsets on Auditors’ Professional Skepticism: An Experimental Investigation of Auditor Internal Control Evaluations,” *AAA Annual Meeting* (Atlanta, GA)

November 2012 – “The Role of Behavioral Mindsets on Auditors’ Professional Skepticism: An Experimental Investigation of Auditor Internal Control Evaluations,” *Baylor University*

August 2012 – “The Effects of Competing Pressures and Outcome Knowledge on Auditors’ Qualitative Materiality Judgments,” *AAA Annual Meeting* (Washington, D.C.)

*Presented by co-author

TEACHING EXPERIENCE

Baylor University	Average Rating
ACC 5330: Graduate Auditing and Assurance Services ● 10 sections from Fall 2019 – present	5.6/6.0
ACC 4330: Auditing, Attestation and Assurance Services ● 14 sections from Fall 2016 – Fall 2019	5.7/6.0
ACC 2303: Principles of Financial Accounting ● 14 sections from Fall 2013 – Spring 2016	5.6/6.0

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers, LLP, Birmingham, AL

Audit In-Charge Associate, 2007 – 2009

Audit Intern, 2006

HONORS & AWARDS

- Brent Clum Outstanding Research Award Winner (2022)
- Hankamer School of Business Young Researcher Award Winner (2018)
- KPMG Summer Accounting Faculty Fellow (2017; 2018)
- Coles Working Paper Series Award Winner - “*How Do Nonprofessional Investors Respond to Disclosure of Audit Quality Indicators?*” (2018)
- Nominated for Hankamer School of Business Young Researcher Award (2017)
- Baylor University Phi Kappa Chi Light Your World Honoree (2014; 2015; 2019)
- Baylor University Teaching Development Grant (2014)
- Virginia Society of CPAs Doctoral Scholarship (2012)
- Virginia Tech Accounting and Information Systems Faculty Scholarship (2011)
- Federation of Schools of Accountancy Student Achievement Award (2006)

SERVICE ACTIVITIES

Academic Service

- Member, AAA Auditing Section Communications Committee (2016-2019)
- Ad Hoc Reviewer, *The Accounting Review* (2021)
- Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory* (2019-2022)
- Ad Hoc Reviewer, *Journal of Forensic Accounting Research* (2021-2022)
- Ad Hoc Reviewer, *Issues in Accounting Education* (2020-2022)
- Ad Hoc Reviewer, *Journal of Accounting Literature* (2019)
- Ad Hoc Reviewer, *Journal of Information Systems* (2017, 2018)
- Ad Hoc Reviewer, *Managerial Auditing Journal* (2017, 2022)
- Ad Hoc Reviewer, *Behavioral Research in Accounting* (2016)
- Ad Hoc Reviewer, *Current Issues in Auditing* (2015; 2017, 2018)

- Reviewer, Conference Paper: AAA Annual Meeting (2014-2017)
- Reviewer, Conference Paper: Auditing Midyear Meeting (2015-2021)
- Reviewer, Conference Paper: ABO Research Conference (2011; 2015-2019)

University Service

- *Faculty Sponsor* – Deloitte Audit Innovation Campus Challenge (2018-present)
 - Baylor’s 2021 finished 2nd nationally out of 45 colleges and universities, winning \$5,000 for the Department’s scholarship fund and \$1,500 for each student member
 - Baylor’s 2018 team won the 8-team Houston regional competition and was one of 12 university-sponsored teams to advance to the National Audit Innovation Campus Challenge at Deloitte University
- *Research Workshop Coordinator* – Baylor Accounting & Business Law (2018-present)
- *Recruiting Committee* – Baylor Accounting & Business Law (2017-2021)
- *Scholarship Committee* – Baylor Accounting & Business Law (2015-present)
- *Scholarship Excellence Task Force* – Committee Member, Hankamer School of Business (2017-2018)
- *Strategic Planning Task Force* – Committee Member, Hankamer School of Business (2017-2018)
- *Faculty Sponsor* – Baylor Running Club (2016-2019)
- *Faculty Partner* – Penland Residence Hall, Baylor University (2014-2015)

Community Service

- 1st–3rd Grade Sunday School Teacher – Harris Creek Baptist Church (2014-present)
- Life Group Co-Leader – Harris Creek Baptist Church (2016-present)
- Youth Bible Study Leader – Blacksburg Baptist Church (2010-2013)
- Treasurer for the Oak Manor Homes Association in Blacksburg, VA (2009-2013)

CONFERENCE PARTICIPATION

- AAA Annual Meeting (2012; 2014; 2016-2019; 2021-2022)
- Auditing Section Midyear Conference (2012; 2014-2021)
- Accounting, Behavior, and Organizations Section Research Conference (2011; 2017; 2019; 2021)
- Accounting and the Public Interest Section Conference (2015)
- AAA Audit Educators’ Bootcamp, June 2014
- AAA New Faculty Consortium, Leesburg, Virginia, February 2014
- Virginia Accounting Research Conference, at the University of Virginia, (2011; 2012)

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

- Certified Public Accountant, Alabama, certificate number 10470
- American Accounting Association
- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants