

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
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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 auditor professional skepticism, management persuasion, and the role of accounting and assurance in sustainability and environmental, social, and governance (ESG) activities.

SELECTED PUBLICATIONS

- Aghadazeh, S., J. O. Brown, L. Guichard, and T. J. Phillips. 2024. The Effects of a Client's Social Media Disclosure and Audience Engagement on Auditor Judgment. *Accounting, Organizations and Society* (forthcoming).
- Brown, J. O. and E. K. Deng. 2024. The Ties that Bind: A Systematic Review of Behavioral Research on Social Bonds and Social Ties in Accounting. *Behavioral Research in Accounting* (forthcoming).
- Brown, J. O. and M. Millar. 2023. A Matter of Perspective: Mitigating the Outcome Effect in Auditor Performance Evaluations. *Auditing: A Journal of Practice & Theory* Vol. 42 (4): 1-22.
- 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. 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 in remarks concerning potential revisions to its *Quality Control Standards* (footnote 22) and disclosure of auditor *Firm Metrics* (footnote 255): https://assets.pcaobus.org/pcaob-dev/docs/default-source/rulemaking/docket_041/2024-002-firm-and-engagement-metrics.pdf?sfvrsn=f98148f_2
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>.

OTHER PEER-REVIEWED PUBLICATIONS

Brown, J. O. and V. Popova. 2021. Showcasing Audit Quality Through Voluntary Disclosure of Audit Quality Indicators. *Current Issues in Auditing* Vol. 15 (2): 17-26.

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

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

"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)

- Preparing for journal submission

"Organizational Facades and ESG Disclosures: How Audience Engagement Exposes Organized Hypocrisy in Social Median Disclosure" (with V. Popova and M. Mowchan)

- Submitted to the 2024 Accounting, Behavior and Organizations Research Conference

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

- Revising for journal submission
- Presented at the AAA Annual Meeting

WORKS IN PROGRESS

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

"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)

INVITED RESEARCH PRESENTATIONS

- 2023 Miami University
- 2022 American Accounting Association Annual Meeting
American Accounting Association Auditing Midyear Meeting*
- 2021 Baylor Symposium on Faith and Culture
East Coast Behavioral Accounting Workshop
- 2020 The University of North Texas
American Accounting Association Auditing Midyear Meeting
- 2019 Arizona State University*
Texas Tech University
American Accounting Association Accounting Behavior and Organizations Research Conference
- 2018 University of Cincinnati*
American Accounting Association Auditing Midyear Meeting
- 2017 American Accounting Association Accounting Behavior and Organizations Research Conference
The University of North Texas*
- 2016 Auburn University
American Accounting Association Auditing Midyear Meeting
American Accounting Association Annual Meeting
- 2015 Georgia Tech University*
American Accounting Association Conference of the Public Interest Section
American Accounting Association Auditing Midyear Meeting
- 2014 American Accounting Association Annual Meeting
- 2012 Baylor University
Washington and Lee University
American Accounting Association Annual Meeting

*Presented by co-author

TEACHING EXPERIENCE

Baylor University

ACC 5305: Seminar in Financial Accounting (Baylor Executive MBA Program)

- 3 sections from Spring 2022 – present

ACC 5330: Graduate Auditing and Assurance Services (Baylor MAcc Program)

- 13 sections from Fall 2019 – present

ACC 4330: Auditing, Attestation and Assurance Services

- 14 sections from Fall 2016 – Fall 2019

ACC 2303: Principles of Financial Accounting

- 14 sections from Fall 2013 – Spring 2016

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

- Editorial Board Member, *Behavioral Research in Accounting* (2023 – present)
- Ad Hoc Reviewer:
 - *The Accounting Review*
 - *Auditing: A Journal of Practice & Theory*
 - *Accounting Horizons*
 - *Behavioral Research in Accounting*
 - *Journal of Information Systems*
 - *Journal of Accounting Literature*
 - *Journal of Forensic Accounting Research*
 - *Accounting and the Public Interest*
 - *Issues in Accounting Education*
 - *Managerial Auditing Journal*
 - *Current Issues in Auditing*
- Member, AAA Auditing Section Communications Committee (2016-2019)
- 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

- *Administrative Committee* – Chair (2023); Vice Chair (2022); Baylor University Retirement Plan and Baylor 457(b) Plan (2021-present)
- *Scholarship Excellence and Summer Sabbatical Committee* – Committee Member, Hankamer School of Business (2020-present)
- *Faculty Center Committee* – Committee Member, Baylor University (2020-present)
- *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)
- *Scholarship Committee* – Baylor Accounting & Business Law (2015-present)
- *Recruiting Committee* – Baylor Accounting & Business Law (2017-2021; 2023-2024)
 - Chair (2023-2024)
- *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-4th grade Sunday School Teacher – First Woodway Baptist Church (2023-present)
- 1st-3rd grade Sunday School Teacher – Harris Creek Baptist Church (2014-2022)
- College Life Group Shepherd – Harris Creek Baptist Church (2021-2023)
- Life Group Co-Leader – Harris Creek Baptist Church (2016-2022)
- 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; 2021-2023)
- 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