

TIMOTHY SEIDEL, PHD, CPA

BYU Marriott School of Business, Brigham Young University, Provo, UT
| office: (801) 422-3506 cell: (407) 552-8488 | timseidel@byu.edu

EDUCATION

University of Arkansas, Fayetteville, AR Ph.D. in Business Administration, Accounting Emphasis	2014
University of Notre Dame, South Bend, IN M.S. in Accountancy (<i>Summa Cum Laude</i>)	2003
Brigham Young University, Provo, UT B.S. Business Management, Co-emphasis in Finance and International Finance	2001

ACADEMIC EXPERIENCE

Brigham Young University, Provo, UT Assistant Professor and Glen D. Ardis Fellow	2015 – Present
Utah State University, Logan, UT Assistant Professor	2014 – 2015

PROFESSIONAL EXPERIENCE

Darden Restaurants Inc., Orlando, FL Manager of Corporate Reporting	2009 – 2010
Ernst & Young LLP, San Jose, CA and Orlando, FL Audit Staff through Audit Manager	2002 – 2009

RESEARCH INTERESTS

Audit Quality, Auditor Independence, Earnings Management, Financial Reporting Quality, Disclosure Quality

PUBLICATIONS AND ACCEPTANCES

1. Seidel, T. A., C. Simon, and N. A. Stephens. Management bias across multiple accounting estimates. Forthcoming, *Review of Accounting Studies*.
2. Cassell, C. A., J. C. Hansen, L. A. Myers, and T. A. Seidel. Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement. Forthcoming, *Journal of Accounting, Auditing and Finance*
3. Lisic, L. L., L. A. Myers, T. A. Seidel, and J. Zhou. 2019. Does audit committee accounting expertise help to promote audit quality? Evidence from auditor reporting of internal control weaknesses. *Contemporary Accounting Research* 36 (4): 2521-2553.
4. Chi, W., L. L. Lisic, L. A. Myers, M. Pevzner, and T. A. Seidel. 2019. The consequences of providing lower quality audits at the partner-level. *Journal of International Accounting Research* 18 (3): 63-82.
5. Lisic, L. L., L. A. Myers, R. Pawlewicz, and T. A. Seidel. 2019. Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras. *Contemporary Accounting Research* 36 (2): 1028-1054.
6. Seidel, T. A., and W. B. Tayler. 2019. International auditing considerations at Carrefour S. A. *Journal of Business Cases and Applications* 24: 1-11.
7. Bills, K. L., L. L. Lisic, and T. A. Seidel. 2017. Do CEO succession and succession planning affect stakeholders' perceptions of financial reporting risk? Evidence from audit fees. *The Accounting Review* 92 (4): 27-52.
8. Haislip, J. Z., L. A. Myers, S. Scholz, and T. A. Seidel. 2017. The consequences of audit-related earnings revisions. *Contemporary Accounting Research* 34 (4): 1880-1914.
9. Seidel, T. A. 2017. Auditors' response to assessments of high control risk: Further insights. *Contemporary Accounting Research* 34 (3): 1340-1377.
10. Cassell, C. A., L. A. Myers, T. A. Seidel, and J. Zhou. 2016. The effect of lame duck auditors on management discretion: An empirical analysis. *Auditing: A Journal of Practice & Theory* 35 (3): 51-73.
11. Cassell, C. A., L. A. Myers, and T. A. Seidel. 2015. Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings? *Accounting, Organizations and Society* 46 (October): 23-38.

WORKING PAPERS

1. "Audit committee accounting expertise and the mitigation of strategic auditor behavior" with James Hansen, Ling Lisic, and Michael Wilkins. Revise and resubmit (preparing for 3rd round submission) at *The Accounting Review*.
2. "Leveraging auditor industry data to improve the auditing of estimates". Revise and resubmit (preparing for 2nd round submission) at *Current Issues in Auditing*.
3. "Have regulatory and standard setting changes weakened the connection between the audit report date and the substantial completion of audit fieldwork?" with Steven Glover and James Hansen. Revise and resubmit (preparing for 2nd round submission) at *Auditing: A Journal of Practice & Theory*.
4. "The spillover effect of SEC comment letters through audit firms" with Ken Bills, Ryan Cating, and Chenxi Lin. Revise and resubmit (preparing for 2nd round submission) at *The Accounting Review*.
5. "Earnings announcement delays and implications for the auditor-client relationship" with Kimball Chapman, Michael Drake, and Joe Schroeder. Revise and resubmit (preparing for 2nd round submission) at *Review of Accounting Studies*.
6. "The impact of increased managerial discretion on the usefulness of reported revenues: Evidence from accounting standard updates for multiple-deliverable sales arrangements" with Linda Myers, Roy Schmardebeck, and Michael Stuart. Revise and resubmit (preparing for 2nd round submission) at *Contemporary Accounting Research*.
7. "The effect of auditors' incentives on materiality judgments of misstatements identified in previously audited financial statements" with Brant Christensen and Roy Schmardebeck. Under review at *Review of Accounting Studies*.
8. "Fool me once, shame on you; fool me twice, shame on me: The long-term impact of Arthur Andersen's demise on partners' audit quality" with Feng Guo, Ling Lisic, Jeffrey Pittman, Mi Zhou, and Ying Zhou. Under review at *Contemporary Accounting Research*.
9. "The effect of social identity on the financial reporting aggressiveness of former public accounting professionals" with Eric Condie, Kara Obermire, and Michael Wilkins.

10. “Does visibility of an Engagement Partner’s association with recent client restatements increase fee pressures from other non-restating clients” with Wuchun Chi, Ling Lisic, Linda Myers, and Mikhail Pevzner. Under review at *Accounting Horizons*.
11. “Does prompt compliance with the COSO 2013 framework signal a commitment to a strong internal control environment?” with Kunsu Park, Juan Qin, and Jian Zhou.
12. “Audit office diversity and audit quality” with Ling Lisic, Mike Truelson, and Aleksandra Zimmerman.

CONFERENCE AND WORKSHOP PRESENTATIONS

2019 AAA Annual Meeting

- Presented “The effect of auditors’ incentives on materiality judgments of misstatements identified in previously audited financial statements”

2019 Brigham Young University

- Presented “The spillover effect of SEC comment letters through audit firms: Evidence from subjective accounting areas”

2019 AAA Audit Section Midyear Conference

- Presented “Fool me once, shame on you; fool me twice, shame on me: The importance of audit partners’ first-hand experience of Andersen’s demise to auditing style”

2018 Georgia Tech University

2016 University of Kansas Auditing Symposium

- Presented “Have regulatory and standard setting changes weakened the connection between the audit report date and the substantial completion of audit fieldwork?”

2018 AAA Audit Section Midyear Conference

- Presented “Does audit committee accounting expertise curtail auditor rent extraction? Evidence from two natural experiments”

2018 Brigham Young University

2017 Wichita State University

- Presented “Earnings announcement delays and implications for the auditor-client relationship”

2017 AAA Audit Section Midyear Conference

2017 AAA Annual Meeting

- Presented “Does audit committee accounting expertise help to safeguard auditor independence?”

2017 AAA Audit Section Midyear Conference

2017 40th Annual Congress of the European Accounting Association

- Presented “The effect of engagement partner visibility and fee pressure on audit quality”

2016 BYU Accounting Research Symposium

- Presented “The impact of customer attention on aggressive financial reporting”

2016 AAA Audit Section Midyear Conference

- Presented “Audit quality in the presence of timeline inflexibility”

2015 AAA Audit Section Midyear Conference

2015 Brigham Young University

- Presented “Do accounting firm consulting revenues affect audit quality? Evidence from the pre- and post-SOX eras?”

2014 BYU Accounting Research Symposium

- Presented “A tale of two incentives: The effect of conflicting incentives on auditors’ willingness to reveal prior misstatements”

2016 JAAF Conference

2014 AAA Audit Section Midyear Conference

2014 AAA Annual Meeting

2012 University of Arkansas

- Presented “Does the timing of auditor changes affect audit quality? Evidence from the initial year of the audit engagement”

2013 Utah State University

2013 Oklahoma State University

2013 University of Arkansas

- Presented “Auditors’ response to assessments of high control risk: Further insights”

2015 30th Annual CAR conference

2014 AAA Audit Section Midyear Conference

2013 BYU Accounting Research Symposium

2013 University of Arkansas

– Presented “The consequences of audit-related earnings revisions”

2014 AOS Conference

2013 AAA Annual Meeting

2012 University of Arkansas

– Presented “Do transparent disclosures about activity in valuation allowance and reserve accounts affect the use of accruals to manage earnings?”

2013 University of Arkansas

– Presented “Does auditor tenure impact the effectiveness of auditors’ response to fraud risk?”

2012 AAA Audit Section Midyear Conference

2012 University of Kansas Auditing Symposium

2012 AAA Annual Meeting

2011 University of Arkansas

– Presented “The effect of lame duck auditors on management discretion: An empirical analysis”

CONFERENCES ATTENDED

2020

AAA Audit Section Midyear Conference

2019

Texas Audit Research Symposium

BYU Accounting Research Symposium

University of Notre Dame Department of Accountancy Fall Research Conference

AAA Annual Meeting

Journal of International Accounting Research Conference

AAA Audit Section Midyear Conference

Deloitte Audit & Assurance Faculty Symposium

2018

33rd Annual CAR conference

BYU Accounting Research Symposium

AAA Audit Section Midyear Conference

2017

32nd Annual CAR conference

BYU Accounting Research Symposium

University of Notre Dame Department of Accountancy Fall Research Conference
AAA Annual Meeting
40th Annual Congress of the European Accounting Association
AAA Audit Section Midyear Conference

2016

BYU Accounting Research Symposium
AAA Annual Meeting
Journal of Accounting, Auditing and Finance conference
University of Kansas Auditing Symposium
AAA Audit Section Midyear Conference

2015

30th Annual CAR conference
BYU Accounting Research Symposium
AAA Annual Meeting
PCAOB academic conference
AAA Audit Section Midyear Conference

2014

AOS Conference on accounting estimates
BYU Accounting Research Symposium
University of Illinois Symposium on Auditing Research
AAA Annual Meeting
University of Kansas Auditing Symposium
AAA Audit Section Midyear Conference

2013

BYU Accounting Research Symposium
AAA Annual Meeting
Oklahoma State University Accounting Research Conference
AAA Audit Section Midyear Conference

2012

BYU Accounting Research Symposium
University of Illinois Symposium on Auditing Research
AAA Annual Meeting
AAA Deloitte Foundation/J. Michael Cook Doctoral Consortium
University of Kansas Auditing Symposium
Oklahoma State University Accounting Research Conference
AAA Audit Section Midyear Conference

2011

BYU Accounting Research Symposium

Oklahoma State University Accounting Research Conference
AAA Audit Section Midyear Conference

TEACHING INTERESTS

Financial Accounting
Audit

TEACHING EXPERIENCE

Brigham Young University

Advanced Financial Statement Auditing

Overall rating over 3 sections: 4.7 out of 5 (fall 2019)

Financial Statement Auditing

Overall rating over 2 sections: 4.9 and 4.8 out of 5 (fall 2018)

Overall rating over 2 sections: 4.8 and 4.7 out of 5 (fall 2017)

Overall rating over 2 sections: 4.6 and 4.6 out of 5 (fall 2016)

Principles of Accounting II

Overall rating over 2 sections: 4.9 and 5.0 out of 5 (spring 2019)

Overall rating over 1 section: 4.7 out of 5 (winter 2018)

Principles of Accounting II (for Finance majors)

Overall rating over 3 sections: 4.7, 4.6, and 4.5 out of 5 (winter 2016)

Utah State University

Auditing Principles and Techniques

Overall instructor rating: 4.7 out of 5 (summer 2015)

Intermediate Accounting I

Overall instructor rating: 4.4 out of 5 (summer 2015)

Intermediate Accounting II

Overall instructor rating: 4.6 out of 5 (fall 2014)

Overall instructor rating: 4.6 out of 5 (summer 2014)

Advanced Financial Accounting

Overall instructor rating: 4.4 out of 5 (summer 2015)

Overall instructor rating: 4.4 out of 5 (fall 2014)

Overall instructor rating: 4.2 out of 5 (summer 2014)

University of Arkansas

Audit & Assurance Services

Overall instructor rating: 4.5 out of 5 (Summer 2015)

Overall instructor rating: 4.5 out of 5 (Spring 2013)

Ernst & Young

Instructor/Trainer (2008 – 2009)

ACADEMIC SERVICE

Editorial Review Boards

Contemporary Accounting Research (2020 – present)

Auditing: A Journal of Practice & Theory (2017 – present)

Accounting Horizons (2016 – present)

Ad Hoc Reviewer

Accounting Horizons

Journal of Accounting, Auditing and Finance

Journal of Business Finance & Accounting

The Accounting Review

Auditing: A Journal of Practice & Theory

Contemporary Accounting Research

Management Science

Journal of International Accounting Research

Managerial Auditing Journal

Accounting, Organizations and Society

Current Issues in Auditing

Journal of Accounting Research

AAA

Discussant, AAA Annual Meeting

Moderator, AAA Annual Meeting

Reviewer, AAA Annual Meeting

Discussant, AAA Audit Section Midyear Conference

Moderator, AAA Audit Section Midyear Conference

Reviewer, AAA Audit Section Midyear Conference

Reviewer, FARS Section Midyear Conference

Other

Invited plenary discussant at the 2019 JIAR Conference

Panel discussant at the 2019 JIAR Conference Doctoral Consortium

Panel discussant at the 2017 AAA Audit Midyear Meeting Doctoral Consortium

MEMBERSHIPS AND CERTIFICATIONS

American Accounting Association (AAA)

American Institute of Certified Public Accountants (AICPA)

Certified Public Accountant, *Florida*

ACADEMIC HONORS AND AWARDS

2019 Marriott School Ethics Teaching Award

Accounting Doctoral Scholar (ADS) (2010 – 2014)

2013 Accounting Department PhD Student Teaching Award, University of
Arkansas

First place in 2013 Graduate Student Research and Creative Expression Competition,
University of Arkansas

2012 AAA Doctoral Consortium Fellow

LANGUAGES

English – Native language

Spanish – Speak fluently, read and write with high proficiency