

Mark F. Zimbelman, Mary and Ellis Professor, PhD, CPA

BYU Marriott School of Management, 540 TNRB, Provo, UT 84602 • 801.422.1227 • mz@byu.edu

Education

Ph.D., Business (Accounting emphasis), University of Arizona, May 1996.

B.S., Accounting, Magna Cum Laude, Brigham Young University, December 1984.

Employment

Sep 13 – current: **Mary and Ellis Professor: Brigham Young University**
Sep 10 – Aug 13: **Professor: Brigham Young University**
Sep 04 – Aug 10: **Associate Professor: Brigham Young University**
Jan 05 – Apr 05: **Consultant: KPMG Forensic**
Jul 99 – Aug 04: **Assistant Professor: Brigham Young University**
Jul 96 – Jun 99: **Assistant Professor: University of Oklahoma**
Aug 91 – Jun 96: **Teaching / Research Assistant: University of Arizona**
Jun 90 – Jul 91: **Controller, CPA, Arizona: Philipp & Lion Inc.**
Sep 88 – May 90: **Sr. Auditor, CPA, Arizona: PwC**
May 86 – Aug 88: **Sr. Auditor, CPA, Utah: Deloitte**
Jan 85 – Apr 86: **Staff Auditor, CPA, Utah: Grant Thornton**

Honors, Grants and Awards

Mary and Ellis Professorship (13 – current)
Marriott School of Management Scholarly Excellence Award (13)
Selvoy J. Boyer Fellowship (00 – 10)
Marriott School of Management Research Grant (00 – current)
AAA Auditing Section Practice Advisory Council Grant (04)
AICPA Research Grant (99)
John and Mary Nichols Fellowship (98 – 03)
Conoco Research Fellowship (98 – 00)
Arthur Andersen Fellowship (98)
University of Oklahoma School of Accounting Outstanding Educator (97)
University of Arizona Graduate Registration Scholarship (91 – 95)
Richard D. Irwin Foundation Doctoral Fellowship (94)
AAA Doctoral Consortium Fellow, Lake Tahoe (93)
KPMG Peat Marwick Doctoral Scholarship (93)
Uniform CPA Examination (successfully completed on first sitting, 85)

Research

My research focuses on auditors' detection of fraud and has generally used experiments to explore means of improving auditor judgments and decisions.

Publications in Academic Journals:

“The Influence of Judgment Decomposition on Auditors’ Fraud Risk Assessments: Some Tradeoffs,” with C. Simon and J. Smith. *The Accounting Review*, 2018, September, Vol. 93 (5): 273-291.

“Challenges Facing Auditors in Detecting Financial Statement Fraud: Insights from Fraud Investigations,” with S.K. Asare and A. Wright. *Journal of Forensic Accounting*, 2015, July, Vol. 7 (2): 63-112.

“How Auditor Legal Liability Influences the Detection and Frequency of Fraudulent Financial Reporting,” with F.G. Burton and T. J. Wilks. *Current Issues in Auditing*, 2013, December, Vol. 7: 9-15.

“How Strategic Reasoning and Brainstorming can Help Auditors Detect Fraud,” with V. Hoffman. *Current Issues in Auditing*, 2012, December, Vol. 6: 25-33.

“Using Non-Financial Measures to Improve Fraud Risk Assessments,” with D. Ames, J. Brazel, K. Jones and J. Rich. *Current Issues in Auditing*, 2012, June, Vol. 6: 28-34.

“The Impact of Audit Penalty Distributions on the Detection and Frequency of Fraudulent Reporting,” with F.G. Burton and T. J. Wilks. *Review of Accounting Studies*, 2011, December, Vol. 16: 843-865.

“An Exploration of Differences in Auditors’ and Users’ Perceptions of Key Terms Used to Define Auditors’ Responsibilities,” with S. Butler and B. Ward. *The International Journal of Accounting, Auditing and Performance Evaluation*, 2010: Vol. 6: 80-107.

“Using Nonfinancial Performance Measures to Assess Fraud Risk,” with J. Brazel and K. Jones. *Journal of Accounting Research*, 2009, December: 1135-1166.

“Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk?” with V. Hoffman. *The Accounting Review*, 2009, May: 811-837.

“Certified Fraud Examiners: A Survey of Their Training, Experience and Curriculum Recommendations,” with R.D. Meservy and M. Romney. *Journal of Forensic Accounting*, 2006, June: 163-184.

Publications in Academic Journals, continued:

“Decomposition of Fraud Risk Assessments and Auditors’ Sensitivity to Fraud Cues,” with T.J. Wilks. *Contemporary Accounting Research*, 2004, Fall: 719-745.

“Using Game Theory and Strategic Reasoning Concepts to Prevent and Detect Fraud,” with T.J. Wilks. *Accounting Horizons*, 2004, September: 173-184.

“A Test of Changes in Auditors’ Fraud-Related Planning Decisions Since the Issuance of SAS No. 82,” with S.M. Glover, D.F. Prawitt and J.J. Schultz, Jr. *Auditing: A Journal of Practice and Theory*, 2003, September: 237-251.

“A Cognitive Footprint in Archival Data: Generalizing the Dilution Effect from Laboratory to Field Settings,” with W.S. Waller. *Organizational Behavior and Human Decision Processes*, 2003, July: 254-268.

“Empirical Research on External Auditors’ Detection of Financial Statement Fraud,” with R.J. Nieschwietz and J.J. Schultz, Jr. *Journal of Accounting Literature*, 2000: 190-246.

“An Experimental Investigation of Auditor-Auditee Interaction Under Ambiguity,” with W.S. Waller. *Journal of Accounting Research*, 1999, Supplement: 135-155.

“The Effects of SAS No. 82 on Auditors’ Attention to Fraud Risk Factors and Audit Planning Decisions,” *Journal of Accounting Research*, 1997, Supplement: 75-97.

Other Publications:

“Fraud Examination,” with W.S. Albrecht, C.C. Albrecht and C.O. Albrecht. Cengage, 3rd edition, 2008; 4th edition, 2011; 5th edition, 2014; 6th edition, 2018.

“Managing the Business Risk of Fraud: A Practical Guide,” with a committee of practitioners and academics. *The Institute of Internal Auditors*, 2008.

“Forensic Procedures and Specialists: Useful Tools and Techniques,” with R. Durkin, T. Hedley, S. Johnigan, P. Levi and M. Ueltzen. *American Institute of Certified Professional Accountants*, 2006.

“Educating for Eternity: Key Principles Governing True Teaching,” *Religious Educator* 3, No. 3, 2002: 123-139.

“Audit Policy Implications of Academic Research on Fraudulent Financial Reporting,” with T.J. Wilks. *Proceedings of the 2002 University of Kansas Symposium on Auditing Problems*, 1-15.

Other Publications, continued:

“The Effects of a Fraud-Triangle Decomposition of Fraud Risk Assessments on Auditors’ Sensitivity to Incentive and Opportunity Cues,” with T.J. Wilks. *Proceedings of the 15th University of Illinois Symposium on Auditing Research*, 2002.

“An Overview of Research on Auditors’ Detection of Financial Statement Fraud,” *The Auditor’s Report*, Vol. 24, No. 2, Winter 2001, 19-21.

Work In Process:

“The Effect of Audit Culture on Auditor Honesty and Skepticism,” with R. Sommerfeldt and A. Zimbelman. (under 1st round review)

“The Effects of Auditors’ First Impressions and Mindsets in Client Inquiry,” with K. Holderness and A. Ong. (working paper)

“The Effects of Question Design on Detecting Deception through Tracking Mouse Movement,” with Jeff Larson, Joe Valacich and A. Zimbelman. (collecting data for second experiment)

“How Auditors’ Creativity Influences Their Recognition of and Responses to Fraud Risk,” with E. Herron and R. Cornell. (revising working paper)

“Golden Handcuffs: Are CFOs Paid to Commit Fraud?,” with M. Drake, K. Jones and A. Zimbelman. (working paper)

Research Presentations (by self or others on coauthored papers):

University of South Carolina (paper; November 16)
UACPA Government Conference, *Best Practices for Fighting Fraud* (May 15)
University of Texas, *Experimental Research in Accounting Conference* (paper; April 15)
University of Georgia (paper; March 15)
UACPA Accounting & Auditing Conference, *Fraud Prevention and Detection* (June 13)
AAA Accounting, Behavior & Organizations Conference (paper; October 12)
Oklahoma State University (paper; October 12)
Queen’s University: Fraud Conference (plenary speaker, September 09)
University of Nevada Las Vegas (paper; January 09)
Oklahoma State University (paper; October 07)
American Accounting Association (panel on fraud; August 07)
Global Conference on Business and Economics – UK (paper; June 06)
Boston College (paper; November 05)
University of Arizona (paper; August 05)
AAA Annual Meeting (paper; August 05)
AAA Annual Meeting (paper; August 03)
AAA Auditing Section Mid-Year Meeting (paper; January 03)
University of Illinois, 2002 Auditing Symposium (paper; October 02)
University of Kansas, 2002 Symposium on Auditing (paper; May 02)

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Research Presentations, continued:

University of Tennessee (paper; February 01)
AAA Annual Meeting (paper; August 00)
AAA Globalization Conference –UK (paper; June 00)
Arizona State University (paper; November 99)
University of Chicago, *Journal of Accounting Research* Conference (paper; May 99)
AAA Auditing Section Mid-Year Meeting (paper; January 99)
Brigham Young University (paper; December 98)
University of Kentucky (paper; December 98)
University of Arkansas (paper; November 98)
AAA Annual Meeting (paper; August 97)
University of Chicago, *Journal of Accounting Research* Conference (paper; May 97)
Oklahoma State University (paper; March 97)
Brigham Young University (paper; January 97)
University of South Florida (paper; March 96)
University of Oklahoma (paper; March 96)
University of Houston (paper; March 96)
University of Connecticut (paper; February 96)
Michigan State University (paper; February 96)
Auburn University (paper; November 95)

Professional Presentations:

Washington Society of CPAs (Seattle 05)
Marriott School of Management Conference (Provo 06)
BYU Management Society (Provo 10)
Utah Association of CPAs (Salt Lake City 13)

Service (Outside of BYU)

Editorial Board: *Accounting, Organizations and Society* (12 – current)
 Auditing: A Journal of Practice and Theory (00 – current)
 Accounting Horizons (12 – current)
 Current Issues in Auditing (06 – current)
 Contemporary Accounting Research (09 – 10)
 The Accounting Review (09 – 17)

Conference Organizer: AAA Annual Meeting Committee, Director (13 – 14)
 AAA Annual Meeting Committee, Assistant Director (11 – 13)
 AAA Auditing Section Doctoral Consortium, Chair (08 – 09)
 AAA Auditing Section Doctoral Consortium, Co-Chair (07 – 08)

Committees: Chair, AAA Notable Contributions to Accounting Lit. (16 – 17)
 AAA Notable Contributions to Accounting Literature (15 – 16)
 AAA Auditing Section Executive Committee Secretary (14 – 16)
 AAA Grant Thornton Dissertation Award (11)
 AAA Auditing Section Outstanding Dissertation Award (07 – 09)
 AAA Auditing Section Doctoral Consortium (07 – 09)

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Committees, continued:

IIA/AICPA/ACFE Committee on Fraud (06 – 08)
AAA Outstanding Auditing Educator Award (06 – 07)
AICPA Forensic Procedures Task Force (05 – 06)
AAA Notable Contributions to Accounting Literature (03 – 04)
AAA Auditing Section CPE Committee (02 – 04)
AAA Auditing Section Communications Committee (01 – 02)
AAA Notable Contributions to the Auditing Literature (00 – 01)
AAA Auditing Section Membership Committee (97 – 98)

Editor/Co-Editor: *SSRN Auditing eJournal* (Editor 15 – current)
The Accounting Review (Ad Hoc Associate Editor 16)
The Fraud Magazine (ACFE)—Starting Out (Co-Editor 04 – 13)
Contemporary Accounting Research (Ad Hoc Associate Editor 09)
The Auditor's Report (Co-Editor 05 – 06, Editor 06 – 07)

Ad Hoc Reviewer: *Journal of Accounting Research; The Accounting Review; Contemporary Accounting Research; Accounting, Organizations and Society; Auditing: A Journal of Practice and Theory; Behavioral Research in Accounting; International Journal of Auditing; Journal of Accounting, Auditing and Finance; Journal of Accounting Literature; Decision Sciences Institute Meeting; AAA Meetings*

Affiliations

American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners