

## **Mark F. Zimbelman, Mary and Ellis Professor, PhD, CPA (inactive)**

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

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### **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)

### **Affiliations**

American Accounting Association  
American Institute of Certified Public Accountants

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**Research**

*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, Sep: forthcoming.

**“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.

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*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, 3<sup>rd</sup> ed., 2008; 4<sup>th</sup> ed., 2011; 5<sup>th</sup> ed., 2014; 6<sup>th</sup> ed., (forthcoming 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.

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*Other Publications, continued:*

**“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.

**“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 15<sup>th</sup> 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 Auditing Culture on Auditor Honesty and Skepticism,”** with R. Sommerfeldt and A. Zimbelman. (working paper under 1<sup>st</sup> round review)

**“Golden Handcuffs: Are CFOs Paid to Commit Fraud?,”** with M. Drake, K. Jones and A. Zimbelman. (submitting for 1<sup>st</sup> round)

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

**“The Effect of Question Design on Detecting Deception through Tracking Mouse Movement,”** with Jeff Larson and A. Zimbelman. (data analysis phase)

**“The Effects of Auditors’ First Impressions and Mindsets in Client Inquiry,”** with K. Holderness and A. Ong. (data analysis phase)

*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)

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*Research Presentations, continued:*

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)  
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)

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### Service

- Editorial Board:* *Accounting, Organizations and Society* (12 – current)  
*Auditing: A Journal of Practice and Theory* (00 – current)  
*Current Issues in Auditing* (06 – current)  
*The Accounting Review* (09 – 17)  
*Accounting Horizons* (12 – 17)  
*Contemporary Accounting Research* (09 – 10)  
*Issues in Accounting Education* (07)
- 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)  
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 – current)  
*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; various AAA Meetings*