September 2025

MARK L. DEFOND

A. N. Mosich Chair of Accounting

Leventhal School of Accounting

University of Southern California

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Google Scholar: https://scholar.google.com.hk/citations?user=8BwddWMAAAAJ&hl=en&oi=ao

EDUCATION and PROFESSIONAL CERTIFICATION

- Ph.D., Business Administration, University of Washington
- B.A., Business, San Francisco State University, Magna Cum Laude
- Certified Public Accountant (CPA), California (inactive)

EMPLOYMENT

- 1987-present: Leventhal School of Accounting, University of Southern California
  - A. N. Mosich Chair of Accounting, 2010-present
  - Associate Dean of Faculty Affairs, Leventhal School, 2011-2024
  - Joseph A. DeBell Professor of Accounting, 2000-2010
  - Professor of Accounting, 2000-present
  - Associate Professor of Accounting, 1993-2000
  - Assistant Professor of Accounting, 1987-1993
- 1978-1983: Auditor, Deloitte (formerly Touche Ross & Company)

OTHER AFFILIATIONS

- Distinguished Visiting Professor, City University Hong Kong, 2024-2025
- Vice-President of Research & Publications, American Accounting Association, 2018-2021
- Senior Visiting Fellow, Institute for Advanced Studies, HKUST, 2018
- Senior Editor, The Accounting Review, 2014-2017
- Associate Editor, Journal of Accounting and Economics, 2003-2014, 2017-present
- Editorial Board, Journal of Accounting Research 2003-2012
- Executive Editor, The Journal of Law, Finance, and Accounting, 2017- present
- Associate Editor, Contemporary Journal of Accounting and Economics, 2005-2014
- Associate Editor, Auditing: A Journal of Practice and Theory, 2003-2005
- Visiting Professor at Bocconi University (sabbatical), 2018
- Fung Visiting Professor at Hong Kong University of Science and Technology (sabbatical), 2018
- Chang Tsang Man Visiting Chair - Singapore Management University, April 2015
- Dean's Visiting Professor, National University of Singapore, 2009-2011
- Visiting Professor, Chinese University of Hong Kong, 2006
- Associate Professor of Accounting, Hong Kong University of Science and Technology (leave and sabbatical), 1995-1997

HONORS and AWARDS

- Award Recipient –MBA Golden Apple Teaching Award 2025, 2005, 2000, 1998, 1995
- Award Recipient – Distinguished PhD Alumnus, Foster School, Univ. of Washington – 2018
- Award Recipient – Dean's Award for Research Excellence, Marshall School – 2018
- Award recipient – Emerald Management Reviews Citation of Excellence Award – 2017
- Honor - KMPG Auditing Research Panel, Inaugural Member – 2011- 2020
- Award Recipient – 2007 Best Paper Prize, Journal of Accounting & Economics
- Award Recipient –2006 Notable Contribution to Auditing Literature Award, Auditing Section of the American Accounting Association.
- Award Recipient – 2005 USC Mellon Award for Excellence in Mentoring Faculty
- Award Recipient – 2005 Marshall School's Dean's Educator of the Year Award
- Honor - Ten most outstanding USC MBA faculty, Business Week Guide to the Best Business Schools – 1995, 1997 and 2001
- Award Recipient – 1995 Best Paper Award, Seventh Asian-Pacific Conference, Seoul, Korea
- Honor - PhD Fellowship Award, Deloitte, Haskins and Sells – 1986
- Honor - PhD Consortium Representative, American Accounting Association – 1985

RESEARCH

Citations

Google Scholar (September 2025): 39,600+ citations

Citation Rankings, BYU Accounting Rankings, All Years (September 2025)
- 1st most highly cited author – auditing research
- 5th most highly cited author – all research areas
- 6h most highly cited author – financial accounting (archival)

Published Articles

[1] "The Impact of Mandatory Sustainability Reporting on Institutional Investment: The Role of Reporting Venue" with Mingyi Hung and Emily Jing Wang. The Accounting Review (forthcoming) 2026.

[2] "Do Signatory Auditors with Tax Expertise Facilitate or Curb Tax Aggressiveness?" with B. Qi, Y. Si and J. Zhang. Journal of Accounting and Economics, 2025, Vol. 79.

[3] "Audit failures: Why they occur and some suggestions for reducing them" with Jieying Zhang. Accounting and Business Research. 2025, Vol. 55(5).

[4] "Do Managers Successfully Shop for Auditors Who will Allow them to Opportunistically Report Positive News? Evidence from Accounting Estimates" with J. Zhang and Y. Zhao. Management Science, 2025.

[5] "Competence vs. Independence: Auditors' Connections with Members of their Clients' Business Community" with Z. Li, T.J. Wong and K. Wu. Journal of Accounting and Economics, 2024, Vol. 78.

[6] "The Effects of Analyst-Auditor Connections on Analysts' Performance" with J. Fang, Clive Lennox and S. Luo. The European Accounting Review, 2023, Vol. 34, 541-572.

[7] "Reflections on the 20-Year Anniversary of Worldwide IFRS Adoption." with Cascino, Daske, Flouro, Gassen and Hung, Journal of International Accounting Research, 2023, Vol. 22, 85-96.

[8] "The Usefulness of Fair Value Accounting in Executive Compensation." with M. Hung, J. Hu, S. Li. Journal of Accounting and Economics, 2020, Vol. 17.

[9] "Auditing Research using Chinese Data: What's Next?" with F. Zhang and J. Zhang. Accounting and Business Research, 2020, Vol. 51, 622-635.

[10] "Why Accounting Matters: Evidence from Accounting's Big Bang." Journal of International Accounting Research, 2019, Vol. 18, 87-96.

[11] "IFRS Adoption in China and Foreign Institutional Investments" with X. Gao, O. Li, L. Xia, China Journal of Accounting Research, 2019, Vol. 12, 1-32.

[12] "The Primacy of Fair Presentation: Evidence from Regulators and the Courts" with C. Lennox and J. Zhang, Accounting Horizons, 2018, Vol. 32, 91-100.

[13] "Awareness of SEC Enforcement and Auditor Reporting Decisions" with J. Francis, N. Hallman, Contemporary Accounting Research, 2018, Vol. 35, 277-313.

[14] "Do PCAOB Inspections Improve the Quality of Internal Control Audits?" with C. Lennox, Journal of Accounting Research, 2017, Vol. 55, 591-627.

- *Cited by the Public Accounting Oversight Board in*
    - *proposed standard "Regarding False and Misleading Financial Statements Concerning Registration and Oversight..." PCAOB Release No. 2024-001, 2024*
- *Cited by Securities and Exchange Commission in*
    - *final rule "Holding Foreign Companies Accountable Act Disclosure", SEC Release No. 34-91364, 2021*
    - *final rule "Accelerated Filer and Large Accelerated Filer Definitions", SEC Release No. 34-88365, 2019*

[15] "Do Client Characteristics Really Drive the Big N Audit Quality Effect? New Evidence from Propensity Score Matching" with D. Erkins, J. Zhang, Management Science, 2017, Vol. 63, 3628-3649.

[16] "Comment on Response to 'Do Client Characteristics Really Drive the Big N Audit Quality Effect? New Evidence from Propensity Score Matching'" with D. Erkins, J. Zhang, Management Science, 2017, Vol. 63, 3650-3653.

[17] "Client Conservatism and Auditor-Client Contracting" with C. Y. Lim, Y. Zang, The Accounting Review, 2016, Vol. 91, 69-98.

[18] "Does Mandatory IFRS Adoption Affect Crash Risk?" with M. Hung, S. Li, Y. Li. The Accounting Review 2015, Vol. 90, 265-300.

[19] "A Review of Archival Auditing Research" with J. Zhang. Journal of Accounting and Economics, 2014, Vol 58, 275-326.

- *Cited by the Public Accounting Oversight Board in*
  - *auditing standard "A Firm's System of Quality Control," PCAOB Release No. 2024-005, 2024.*
  - *proposed amendments to "Firm Reporting," PCAOB Release No. 2024-003, 2024.*
  - *proposed amendments to "Firm and Engagement Metrics," PCAOB Release No. 2024-002, 2024.*
  - *auditing standard "Auding Accounting Estimates Including Fair Value Measurements" PCAOB Release No. 2018-005, 2018; PCAOB Release No. 2017-002, 2017.*
  - *auditing standard "The Auditor's Report of Financial Statements when the Auditor Expresses an Unqualified Opinion," PCAOB Release No. 2017-001, 2017.*
  - *proposed auditing standard "The Auditor's Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion," PCAOB Release No. 2016-003, 2016.*
  - *five speeches by the PCAOB board members Jeanette M. Franzel on Jan 15, 2016, J. Robert Brown Jr. on Jan. 15, 2021; Sept. 17, 2019, Oct. 24, 2019 & July 23, 2020*

- *Cited by the Securities and Exchange Commission in*
  - *proposed rule "The Enhancement and Standardization of Climate-Related Disclosures for Investors," SEC Release No. 33-11042, 2022*
  - *speech by SEC Chief Accounting Paul Munter on Oct. 26, 2021*
  - *final rule "Qualifications of Accountants," SEC Release No. 33-10876, 2020*
  - *final rule "Auditor Independence with Respect to Certain Loans or Debtor/Creditor Relationships," SEC Release No. 33-10648, 2019*

[20] "The Timeliness of the Bond Market Reaction to Bad News Earnings Surprises" with Jieying Zhang. Contemporary Accounting Research, 2014, Vol. 31, 911-936.

[21] "Market Valuation of Knowledge Management" with Yaniv Konchitchki, Jeff McMullin and Dan O'Leary. Decision Support Systems, 2013.

[22] "The Consequences of Protecting Audit Partners' Personal Assets from the Threat of Liability: A Discussion." Journal of Accounting and Economics, 2012, Vol. 54, 174-179.

[23] "Has the Widespread Adoption of IFRS Harmed US Firms' Ability to Attract Foreign Capital?" with Xuesong Hu, Mingyi Hung and Siqi Li. Journal of International Accounting Research, 2012, Vol. 12.

[24] "The Effect of SOX on Small Auditor Exits and Audit Quality" with Clive Lennox. Journal of Accounting and Economics, 2011, Vol. 52, 21-40.

[25] "The Impact of IFRS Adoption on Mutual Fund Ownership: The Role of Comparability" with Xuesong Hu, Mingyi Hung and Siqi Li. Journal of Accounting and Economics 2011, Vol. 51, 240-258.

- *Cited by the PCAOB in proposed standard "Firm and Engagement Metrics" PCAOB Release No. 2024-002*

[26] "Was the Sarbanes-Oxley Act good news for Bond holders?" with Mingyi Hung, Emre Carr and Jieying Zhang Accounting Horizons 2011, Vol. 25, 465-485.

[27] "Earnings Quality Research: Advances, Challenges and Future Research: A Discussion" Journal of Accounting and Economics 2010, Vol. 50, 402-409.

[28] "How should the auditors be audited? Comparing the PCAOB Inspections with the AICPA Peer Reviews: A Discussion" Journal of Accounting and Economics 2010, Vol. 49, 104-108.

[29] "Investor Protection and the Information Content of Annual Earnings Announcements: International Evidence" with Mingyi Hung and Bob Trezevant. Journal of Accounting and Economics 2007, Vol. 43, 37-67.

- *Best Paper Prize, Journal of Accounting & Economics, 2007.*

[30] "Home Bias, Foreign Mutual Fund Holdings, and Voluntary Adoption of International Accounting Standards" with Vincentu Covrig and Mingyi Hung. Journal of Accounting Research 2007,Vol. 45, 41-70.

[31] "Investor Protection and Analysts' Cash Flow Forecasts Around the World" with Mingyi Hung. Review of Accounting Studies 2007 Vol. 12, 377-419.

[32] "Auditing Research after Sarbanes-Oxley" with Jere Francis. Auditing: A Journal of Practice and Theory 2005, Vol. 25, 5-30.

[33] "Does the Market Value Financial Expertise on the Audit Committees of Boards of Directors?" with R. Hann and X. Hu. Journal of Accounting Research 2005, Vol 43, 154-194.

[34] "Investor Protection and Corporate Governance: Evidence from Worldwide CEO Turnover" with Mingyi Hung. Journal of Accounting Research 2004, Vol. 42, 269-312.

[35] "Discussion of the Riskiness of Large Audit Firm Client Portfolios and Changes in Audit Liability Regimes: Evidence from the US Audit Market." Contemporary Accounting Research 2004, Vol. 21.

[36] "An Empirical Analysis of Analysts' Cash Flow Forecasts" with Mingyi Hung. Journal of Accounting and Economics 2003, Vol. 35, 75-100.

[37] "Do Non-Audit Service Fees Impair Auditor Independence? Evidence from Going Concern Audit Opinions" with K. Raghunandan, K. R. Subramanyam, K.R. Journal of Accounting Research 2002 ,Vol. 40, 1247-1274.

- *Cited by the US Senate Committee on Banking, Housing and Urban Affairs: Oversight Hearing on Accounting and Investor Protection Issues Raised by Enron and Other Public Companies, March 14, 2002.*

- *Cited by the US House of Representatives Committee on Financial Services: Testimony on H.R. 3763 the Corporate Auditing and Accountability and Transparency Act of 2002, March 13, 2002.*

[38] "Voluntary Disclosure of Balance Sheet Information in Quarterly Earnings Announcements" with S. Chen, C.W. Park, 2002. Journal of Accounting and Economics Vol. 33, 229-251.

[39] "Discussion of The Balance Sheet as an Earnings Management Constraint" The Accounting Review 2002, Vol. 77, 29-33.

[40] "The Reversal of Abnormal Accruals and the Market Valuation of Earnings Surprises" with Chul W. Park. The Accounting Review 2001,Vol. 76, 375-404.

[41] "Auditor Industry Specialization and Market Segmentation: Evidence from Hong Kong" with J. Francis, T. J. Wong. Auditing: A Journal of Practice and Theory 2000, Vol. 19, 49-66.

- *Cited by the PCAOB in proposed standard "Firm and Engagement Metrics" PCAOB Release No. 2024-002*

[42] "The Impact of Improved Auditor Independence on Audit Market Concentration in China" with T. J. Wong and Sijia Li. Journal of Accounting and Economics 2000, Vol. 28, 269-305.

[43] "The Effect of Competition on CEO Turnover" with Chul W. Park. Journal of Accounting and Economics 1999, Vol. 27, 35-56.

[44] "Auditor Changes and Discretionary Accruals" with K. R. Subramanyam. Journal of Accounting and Economics 1998, Vol. 25, 35-68.

[45] "The Effects of Audit Quality on Earnings Management" with Connie Becker, Jim Jiambalvo and K. R. Subramanyam. Contemporary Accounting Research 1998, Vol. 15, 1-24.

- *Awarded the Notable Contribution to Auditing Literature Award, 2006, by the Auditing Section of the American Accounting Association.*

[46] "Smoothing Income in Anticipation of Future Earnings" with Chul W. Park. Journal of Accounting and Economics 1997, Vol. 23, 115-139.

[47] "An Investigation of Audit Opinions and Subsequent Auditor Litigation of Publicly Traded Failed Savings and Loans" with Walt Blacconiere. Journal of Accounting and Public Policy 1997, Vol. 16, 415-454.

[48] "An Investigation of Auditor Resignations" with Mike Ettredge and Dave Smith. Research in Accounting Regulation 1997, Vol. 11, 25-46.

[49] "Debt Covenant Violation and Manipulation of Accruals" with Jim Jiambalvo. Journal of Accounting and Economics 1994, Vol. 17, 145-176.

[50] "Factors Related to Auditor-client Disagreements Over Income-Increasing Accounting Methods" with Jim Jiambalvo. Contemporary Accounting Research 1993, Vol. 9, 415-31.

[51] "The Association Between Changes in Client Firm Agency Costs and Auditor Switching." Auditing: A Journal of Practice and Theory 1992, Vol. 11, 16-31.

[52] "Discussion of The Financial and Market Effects of the SEC Accounting and Auditing Enforcement Releases" with Dave Smith. Journal of Accounting Research 1991, Vol. 29.

[53] "Incidence and Circumstances of Accounting Errors" with Jim Jiambalvo. The Accounting Review 1991, Vol. 66, 643-655.

Working Papers

"Do Engagement Auditors with Valuation Expertise Improve Acquirers' M&A Outcomes?" with Xiaoyu Cui, Baolei Qi and Jieying Zhang. 2025

"Do Ethics Requirements for CPA Licensure Improve Auditor Independence?" with S. Li, K. Ton and K. Wells. 2025.

"Do high auditor workloads impair audit quality? Evidence from public and private clients" with M. Cameran, P. Perotti and A. Pettinochio. 2025

"Do Auditors' Facial Traits Affect Audit Quality and the Ability to Attract and Retain Clients?" with T. Chen, X. Dong, H. Yu. 2024

BOOKS (Current editions)

DeFond, Mark (2023). *Survey of Accounting for Non-Accountants*. Cambridge Business Publishers, Westmont, Illinois. First Edition.

DeFond, Mark (2023). *Financial Accounting for Decision Makers*. Cambridge Business Publishers, Westmont, Illinois. Third Edition.

EDITORIAL ACTIVITY

Senior Editor:
The Accounting Review, 2014-2017

Executive Editor:
The Journal of Law, Finance, and Accounting, 2017 - present

Associate Editor:
Accounting and Business Research, 2024-present
European Accounting Review, 2020-2023
Contemporary Journal of Accounting and Economics, 2005 - 2014
Auditing: A Journal of Practice and Theory, 2003-2005
Asia-Pacific Journal of Accounting and Economics, 1999-2005

Editorial Board:

Journal of Accounting & Economics, 2003-2014, 2017-present
Auditing: A Journal of Practice and Theory 1995-2002, 2006-2011, 2017-present
The Accounting Review 1999-2014, 2017- 2019
Journal of Accounting Research 2003-2012
Contemporary Accounting Research 2007-2014
Accounting and Finance 1997-2021
Accounting Horizons 1997-2010
Journal of International Accounting Research 2000-2020

RESEARCH IN THE MEDIA AND CONGRESSIONAL TESTIMONY

Research Quoted in Congressional Testimony

US Senate Committee on Banking, Housing and Urban Affairs: Oversight Hearing on Accounting and Investor Protection Issues Raised by Enron and Others, March 14, 2002.

US House of Representatives Committee on Financial Services: Testimony on H.R. 3763 the Corporate Auditing and Accountability and Transparency Act of 2002, March 13, 2002.

Research Featured in the Media

CFO.Com, September 1, 2005. Article reference.
Pasadena Star-News, April 4, 2002. Feature article.
Raleigh/Durham Business Journal, April 4, 2002. Feature article.
San Gabriel Valley Tribune, April 4, 2002. Feature article.
Orange County Register, February 6, 2002. Feature article.
Atlanta Journal-Constitution, February 5, 2002. Feature article.
Best's Industry News, February 4, 2002. Article reference.
Chicago Tribune, February 3, 2002. Front-page article reference.
Pittsburgh Post-Gazette, January 30, 2002. Feature article.
Sydney Morning Herald, January 29, 2002. Feature article.
Reuters, January 29, 2002. Feature article.
Los Angeles Times, January 28, 2002. Feature article.
The Boston Globe, January 28, 2002. Feature article.
CBS Market Watch, January 28, 2002. Feature article.
Business Wire, Inc, January 28, 2002. Feature article.
Associated Press, January 28, 2002. Feature article.
Dow Jones News Wire, January 28, 2002. Feature article.
The Milwaukee Journal Sentinel, January 28, 2002. Feature article.
Silicon Valley / San Jose Business Journal January 28, 2002. Feature article.
Wall Street Journal, May 6 1999. Front-page feature article.
Journal of the American Chamber of Commerce in Hong Kong, June 1999. Feature article.

INVITED SPEECHES

- Keynote Speaker – ABR International Accounting Policy Forum, Berlin - 2024
- Keynote Speaker – Canadian Academic Accounting Association Annual Meeting - 2019
- Keynote Speaker – Chinese University of Hong Kong Annual Conference - 2019
- Keynote Speaker –AAA International Section Annual PhD Consortium, Miami - 2019
- Keynote Speaker –AAA Auditing Section Annual PhD Consortium, Nashville - 2019
- Keynote Speaker – Accounting and Business Research Conference, Beijing – 2018
- Keynote Speaker – George Mason Conf. on Investor Protection, Washington DC - 2018
- Keynote Speaker – Journal of International Accounting Research Conference, Venice - 2018
- Public Lecture - Institute for Advanced Studies, HKUST – 2018
- Keynote Speaker – MIT Asia Conference, Hangzhou, China - 2017
- Keynote Speaker – Foundation for Auditing Research Conference, the Netherlands – 2017
- Keynote Speaker – LSU Regional Accounting Conference, Baton Rouge, LA – 2017
- Keynote Speaker – Workshop on Audit Quality, EIASM and Bocconi University – 2016
- Keynote Speaker – Hong University of Science and Tech. Accounting Symposium – 2014
- Keynote Speaker – AAA Auditing Section PhD Consortium – 2013
- Keynote Speaker – Conference on Empirical Accounting Research in China, Weihai – 2012

UNIVERSITY WORKSHOP PRESENTATIONS

Arizona State University
Baruch College
Beijing University
Bocconi University
Boston College
Brigham Young University
Chapman University
Chinese Univ. of Hong Kong
Chulalongkorn University
City University New York
City Univ. of Hong Kong
Colorado State University
Columbia University
Drexel University
Emory University
Erasmus University
ESSEC Paris
Essex University
Florida International University
George Mason
Georgetown University
Harvard
HEC Paris
Hong Kong Poly University
Hong Kong Uni. of Sci. and Tech.
Indiana University
Indiana University
INSEAD
Kansas State University
Korea University
London Business School
London School of Economics
Louisiana State University
Michigan State University
MIT
Nagoya City University
Nanyang Tech. University
National Chengchi Univ.
National Univ. of Singapore
New York University
Northeastern University
Northwestern University

Ohio State University
Oklahoma State University
Peking University
Pennsylvania State University
Qinghua University
Santa Clara University
Shanghai Jiao Tong University
Simon Fraser University
Singapore Management Univ.
Southern Methodist University
Stanford University
Temple University
Texas A&M
Texas Christian University
Tilburg University
Tulane University
Universidad Carlos III Madrid
Universitas Tanumanagara
University Navarra
University of Arizona
University of Arkansas
University of British Columbia
University of California-Berkeley
University of California-Davis
University of California-Irvine
University of California-Los Angeles
University of California-Riverside
University of Chicago
University of Colorado-Boulder
University of Florida
University of Hong Kong
University of Houston
University of Illinois
University of Iowa
University of Kansas
University of Maastricht
University of Macau
University of Maryland
University of Mass.-Amherst
University of Michigan
University of Minnesota
University of Missouri
University of Miss.-Columbia
University of North Carolina
University of Notre Dame
University of Oklahoma
University of Oregon
University of Pennsylvania
University of Pittsburgh
University of Rochester
University of Southern California
University of Technology-Sydney
University of Tennessee
University of Texas-Austin
University of Texas-Dallas
University of Toronto
University of Utah
University of Washington
University of Waterloo
University of Wisc.-Madison
Vanderbilt University
Virginia Tech
Vrije University Amsterdam
Washington University
Wharton
Zhejiang University

INVITED CONFERENCE PRESENTATIONS

2024 ABR International Accounting Policy Forum (ISSE, Berlin), Speaker
2023 Bocconi University Accounting Conference, Discussant
2022 LSOA Board of Advisors Meeting
2022 AAA Annual Meeting, "SOX 2002-2022: Birth, Maturity, Future", Panelist.
2022 *Journal of Accounting and Economi*cs Conference
2019 *Journal of Accounting and Economi*cs Conference
2019 Canadian Academic Accounting Association Meetings
2019 University of Hong Kong Annual Conference

2019 AAA International Section Annual PhD Consortium, Miami
2019 AAA Auditing Section Annual PhD Consortium, Nashville
2018 Accounting and Business Research Conference, Peking University, Beijing China
2018 Journal of Law, Finance and Accounting Conference, Free University of Padova, Italy
2018 Journal of International Accounting Research, Ca' Foscari University of Venice, Italy
2018 George Mason Conference on Fraud, Washington DC
2018 Institute for Advanced Studies, Hong Kong University of Science and Technology, HK
2018 MIT Asia Conference, Hangzhou, China - 2017
2018 PhD Summer Camp, Free University of Bolzano, Italy
2017 MIT Asia Accounting Conference, Hangzhou, China
2017 AAA Annual Meeting, Discussant
2017 AAA PhD Consortium, Dallas, Texas
2017 XIII International Accounting Symposium, Fundacion Ramon Areces, Madrid, Spain
2017 Foundation for Auditing Research Conference, Breukelen, the Netherlands
2017 LSU Regional Accounting Conference, Baton Rouge, LA
2016 6th Workshop on Audit Quality, EIASM and Bocconi University
2016 European Accounting Association Annual meeting, Editors Panel
2015 AAA, New Faculty Consortium
2015 PCAOB
2014 Foundation for Auditing Research Conference (Netherlands),
2014 HKUST Annual Symposium, Hong Kong, Keynote address
2014 AAA Annual Meeting -- Editor's panel
2013 AAA Auditing Section Annual Meeting -- PhD Consortium, Keynote speaker
2013 Journal of Accounting & Economics Conference, MIT, paper presentation
2013 Center for Audit Quality Conference, Panelist on Audit Committee Effectiveness
2013 AAA Annual Meeting, Panelist on The Future of Research – Plenary Follow-up
2013 AAA Annual Meeting, Discussant
2013 European Accounting Association Annual Meeting, Paris, Presenter & Discussant
2012 Stanford Summer Camp, Discussant
2011 Journal of Accounting & Economics Conference, Wharton, Discussant
2011 Boston Area Research Conference, Presenter
2010 Tilburg University Fall Camp, Presenter
2009 Journal of Accounting & Economics Conference, MIT, Discussant
2009 Nick Dopuch Conference, Washington University, Presenter
2009 Stanford Summer Camp, Presenter
2008 Journal of Accounting & Economics Conference, University of Rochester, Discussant
2008 AAA Auditing Section Mid-Year Meeting, Presenter
2007 USC Corporate Governance Summit
2007 Pac 10 Doctoral Consortium, Speaker
2007 UC Davis Finance and Accounting Conference, Presenter
2007 International Symposium on Auditing Research, Shanghai, Presenter
2007 AAA New Faculty Consortium, Speaker
2007 AAA Auditing Section PhD Consortium, Speaker
2006 International Symposium on Audit Research, Sydney, Australia, Speaker

2006 AAA Doctoral Consortium, Lake Tahoe, Speaker
2006 University of North Carolina International Research Conference, UNC, Presenter
2006 Berkeley Center for Corporate Governance, Post-Enron Conference, Berkeley, Presenter
2006 Boston Area Research Conference, Presenter
2005, International Conference on Governance in China and Asia, Shanghai China
2005, AAA Financial Accounting Reporting Section Annual Meeting, La Jolla
2005, AAA Auditing Section Annual Meeting, New Orleans
2005, AAA Annual Meetings
2004, AAA Annual Meetings
2004 International Symposium on Audit Research, Maastricht, The Netherlands
2004 Deloitte/KU Symposium on Auditing Problems
2003, AAA Annual Meetings
2003 AAA Auditing Section PhD Consortium
2002, AAA Annual Meetings
2002 International Accounting Association for Education and Research, 9th World Congress
2002 Contemporary Accounting Research Conference, Kitchener Ontario Canada
2002 KPMG PhD Project, Doctoral Students' Association Conference, San Antonio, Texas
2002 International Symposium on Audit Research, Sydney, Australia (Paper Presentation)
2002 AAA Auditing Section PhD Consortium
2001 University of Technology-Sydney, Summer Research School
2000, AAA Annual Meetings
2000 University of Maastricht, The Netherlands (Doctoral Seminars)
2000 University of Illinois Auditing Symposium (Discussant)
2000 AAA Globalization Conference, Cambridge University
1999 University of Manitoba/Canadian General Accountants Conference
1999 International Symposium on Audit Research
1999 AAA Globalization Conference, Taipei, Taiwan
1997 International Forum on China Accounting Issues, Beijing
1996 Hong Kong Univ. of Science and Tech Symposium on Accounting Research
1996 Chinese Accounting Professors Association Annual Meeting, Shanghai
1996, AAA Annual Meetings
1995 European Accounting Association Annual Meeting, Birmingham, England
1995 Asian-Pacific Conference, Seoul
1993 AAA Northeast Regional Meeting, Newport, Rhode Island
1989 AAA Annual Meetings
1988 AAA Annual Meetings

EXTERNAL SERVICE

- American Accounting Association, Open Access Committee, 2025
- American Accounting Association, 100th Anniversary of TAR Committee, 2024-2-25
- American Accounting Association, VP of Research & Publications, 2018-2021
- PCAOB, Center for Economic Analysis, Advisory Fellowship Selection Group, 2016

- KPMG Auditing Research Panel, Founding Member, 2011- present
- AAA Auditing Section Nominations Committee, 2011
- Chinese Accounting Professors Association, Advisory Board, 2007
- Best Paper Award Committee Member, Financial Accounting and Reporting Section, American Accounting Association, 2007
- Notable Contributions to Auditing Literature Award Committee, Chair, 2006
- AAA Auditing Section Annual Meeting Planning Committee Co-Chair 2006
- Deloitte Doctoral Fellowship Selection Committee 2006
- AAA Doctoral Consortium Planning Committee, 2003/04, 2004/05 (Chair)
- Notable Contributions to Auditing Literature Award Committee, AAA, 2003/04
- Advisory Committee, SEC Financial Reporting Institute, 2003-present
- AAA/FASB Financial Reporting Issues Conference Planning Committee, 2003/04
- Notable Contributions to Accounting Literature Award Committee, AAA, 2002/03
- AAA Auditing Section PhD Consortium Organizing Committee (Chair) 2002/2003
- Wildman Medal Award Committee, American Accounting Association, 2001/02
- Auditing Section Liaison for AAA Quality of Earnings Project, 2000/01
- Organized Panel on Auditing and the Quality of Earnings for AAA Conference, 2000/01
- Auditing Section Liaison for AAA Quality of Earnings Project, 2000/01
- International Accounting Research Conference Committee, AAA, 2000/01
- International Accounting Association for Education and Research, 9th World Congress,
- Scientific Committee, 2002
- Wildman Medal Award Committee, American Accounting Association, 2000/01
- AAA Doctoral Consortium Planning Committee, 1999/00
- International Accounting Research Committee, AAA (Chair), 1998/99
- Program Advisory Committee, American Accounting Association, 1992/93

UNIVERSITY SERVICE

- Marshall Personnel Committee, 2025-present
- USC, Phi Kappa Phi Honorary Fraternity, Board member, 2014-present
- USC, Phi Kappa Phi Honorary Fraternity, Treasurer, 2014-2024
- Leventhal School PhD Committee, member, 2019-present
- Leventhal School Dean Search Committee, 2024
- Leventhal School Associate Dean of Faculty, 2011-2024
- Leventhal School Recruiting Committee (member or ex-officio), 2000-present
- Leventhal School SEC Financial Reporting Committee, member, 2016-present
- Leventhal School Personnel Evaluation Group, member, 2013-2015
- University Committee on Academic Review, 2013-2014
- Marshall Personnel Committee, 2012-2014
- Marshall Endowed Chairs Committee 2011/2012
- Marshall IBEAR Curriculum Committee 2011/2012

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- Marshall School Strategic Planning Committee 2011
- Marshall School Search Committee, Exec. Dir. of MBA Career Resources 2011/2012
- Leventhal School Dean Search Committee (Co-chair), 2010/2011
- Marshall School's Curriculum Redesign Committee, 2009
- Marshall Endowed Chairs Committee 2008/2009
- USC Committee on Academic Petitions Panel, 2008
- Marshall Endowed Chairs Committee 2006/2007
- Marshall School's Dean Search Committee, 2002/03, 2003/04, 2006/07
- Marshall MBA Curriculum Innovation Committee (redesigning MBA curriculum), 2004/05
- Marshall School's Dean Search Committee, 2002/03, 2003/04
- USC Provost's Oversight Committee on Athletic Academic Affairs, 2000/01 - present
- Leventhal School Dean Search Committee (Co-chair), 2000/01
- Leventhal School Recruiting Committee (Chair), 1998/99 - present
- Marshall School Dean's Advisory Group, 1999/00 - 2003/04
- Marshall, Graduate Asian Business Society Faculty Representative, 1999/00 - present
- Leventhal, Planning Committee, International Symposium on Auditing Research, 1998-2002
- Marshall MBA Student Awards Committee, 1997/98
- Leventhal School Annual Performance Review Committee, 1998, 1999
- Marshall School Research Evaluation Committee, 1998, 1999
- Marshall School International Taskforce, 1997/98
- Marshall School MBA Core Task Force, 1997/98
- Planning Committee of the International Symposium on Auditing Research, 1977
- Leventhal School Personnel Committee, 1994/95
- Marshall MBA Admissions Committee, 1993 - 95
- Marshall MBA Second Year Curriculum Committee, 1994/95
- Marshall/Leventhal, PhD Guidance and/or Reading Committee Member - various
- MBA Committee on Teaching Excellence Board Member, 1992 - present
- Leventhal, Introductory Accounting Curriculum Task Force, 1993
- Leventhal, Mission Statement Committee, 1993
- Marshall MBA Challenge for Charity Faculty Advisor, 1993 - 95
- Leventhal, Fifth Year School of Accounting Curriculum Committee, 1993
- Leventhal, Undergraduate Student Task Force, 1989/90
- Leventhal, Course Coordinator for Introductory Financial Accounting, 1988-90

EXECUTIVE EDUCATION

Provided executive education courses to audiences that include Abbot Labs, Amgen, Anheuser Busch, Daimler-Benz, Food Industry Management Program, Kaiser Permanente, General Motors-Hughes Electronics, Glaxo Wellcome, MCI, Nissan, Texas Instruments, Viasat, and Weyerhaeuser, among others.