

Tracie M. Majors

August 2024

University of Southern California

Leventhal School of Accounting
Marshall School of Business
3660 Trousdale Parkway
Los Angeles, CA 90089
tmajors@marshall.usc.edu

ACADEMIC POSITIONS

University of Southern California, Leventhal School of Accounting:

Associate Professor of Accounting, 2022 – present

University of Southern California, Leventhal School of Accounting:

Assistant Professor of Accounting, 2016–2022

University of Illinois at Urbana-Champaign, Department of Accountancy:

Assistant Professor of Accounting, 2014–2016

University of Illinois at Urbana-Champaign, Department of Accountancy:

Lecturer of Accounting, 2013–2014

EDUCATION

The University of Texas at Austin

Red McCombs School of Business
Ph.D., Accounting, 2013
Major Field: Behavioral Economics
Supporting Field: Experimental Design

Wake Forest University

Calloway School of Business and Accountancy
Masters of Science in Accountancy, 2004
Bachelor of Science – Analytical Finance, 2004

RESEARCH

Research Interests:

Employing theories from psychology and economics to delve into the effects of facets of auditors' day-to-day environment on their judgment and decision-making.

- **Primary Research Stream:** Effects of auditors' workplace, auditors' work tools, and audit standards.
- **Secondary Research Stream:** Focus on judgments and decisions made by third parties affecting auditors in their day-to-day environment, specifically, client managers, inspectors, and jurors.

Publications:

Bhaskar, L., T. Majors, and A. Vitalis. 2023. "How Does Depletion Interact with Auditors' Skeptical Dispositions to Affect Auditors' Challenging of Managers in Negotiations?" *Contemporary Accounting Research* 40(4): 2288-2313.

Bonner, S.E., K. Kadous, and T. Majors. 2022. "A Habit Strength-Based Explanation for Auditors' Use of Simple Cognitive Processes for Complex Tasks." *The Accounting Review* 97(3): 107-129.

Brown, T., T. Majors, and M. Peecher. 2020. "Evidence on How Different Interventions Affect Juror Assessment of Auditor Legal Culpability and Responsibility for Damages After Auditor Failure to Detect Fraud." *Accounting, Organizations and Society*. 87: 1-21 (101172).

Brown, T., T. Majors, and T. Vance. 2020. "Incomplete Contracts and Employee Opportunism: How Machiavellianism Moderates the Effects of Impacting an Uncompensated Objective." *Journal of Management Accounting Research*. 33(2): 1-18.

Bonner, S.E., T. Majors, and S. Ritter. 2018. "Prepopulating Audit Workpapers with Prior Year Assessments: Default Option Effects on Risk Rating Accuracy." *Journal of Accounting Research*. 56(5): 1453-1481.

Majors, T. 2016. "The Interaction of Communicating Measurement Uncertainty and the Dark Triad on Managers' Reporting Decisions." *The Accounting Review*. 91(3): 973-992.

Kachelmeier, S.J., T. Majors, and M.G. Williamson. 2014. "Does Intent Modify Risk-Based Auditing?" *The Accounting Review*. 89(6): 2181-2201.

Working Papers:

Bhaskar, L., T. Majors, and A. Vitalis. 2024. "Are 'Good' Auditors Impacted More By Depletion? Threats to Valued Auditor Attributes."

Bonner, S.E. and T. Majors. 2024. "Effects of Documentation Formality on Auditors' Learning from Prior Year Workpapers."

Bonner, S.E. and T. Majors. 2024. "Nudging Auditors Past Undesired Default Effects: Mitigating Negative Effects of Prepopulation on Risk Assessment Accuracy."

Brown, T., N. Donahoo, T. Majors, and M. Peecher. 2024. "Difference—or Deficiency—in Judgment? Five Factors that Affect Inspectors' Evaluations of Auditors."

Work In Progress:

"Can the Use of Visualizations Combat the Impact of Fatigue on Auditor Professional Skepticism?" (with J. Brazel and N. Wright)

“Effects of Relative Performance Information and Evaluation on Managers’ Earnings Management Decisions” (with Tamara Lambert and Jake Zureich)

“Does Magnitude Convey Causality to Auditors? Evidence from an ESG Risk Assessment Setting.” (with Sebastian Stirnkorb and I. Yamoah).

TEACHING EXPERIENCE

ACCT 602 – Judgment and Decision-Making in Accounting. University of Southern California. 2024.

ACCT 456 – Auditing with Data Analytics. University of Southern California. 2023-present.

ACCT 410x – Foundations of Accounting. University of Southern California. 2017-present.

ACCY 515 – Auditing and Assurance Standards, Graduate-Level Course. University of Illinois at Urbana-Champaign. 2014-2106.

ACC 312 – Introduction to Managerial Accounting. University of Texas at Austin. 2009.

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS:

Certified Public Accountant, North Carolina, # 32424 (inactive)

HONORS AND AWARDS:

Marshall Award in Teaching Excellence, 2024

The Accounting Review’s Outstanding Reviewer Award, 2020

Center for Audit Quality Research Advisory Board Funding Grant, 2017-2018

Center for Audit Quality and Auditing Section of the AAA Access to Audit Personnel Award, 2017-2018

Center for Audit Quality and Auditing Section of the AAA Access to Audit Personnel Award, 2016-2017

University of Illinois at Urbana-Champaign’s List of Teachers Ranked as Excellent: 2014, 2015, 2016 (in 2015 and 2016, awarded outstanding distinction of top 10%)

McCombs Excellence Fund, 2012

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2011

David Bruton Jr. Graduate School Fellowship, 2011

Bonham Fund Research Grant, 2009–2012

University of Texas McCombs School of Business Doctoral Fellowship, 2008–2013

Chairman’s Award, PricewaterhouseCoopers L.L.P., 2006

Graduate Research Assistantship, Wake Forest University, 2003–2004

George Foster Hankins Scholarship, Wake Forest University, 1999–2003

INVITED RESEARCH WORKSHOPS

Cornell University (upcoming, October 2024)

Georgia Institute of Technology, 2024

University of Texas at Austin, 2023

Erasmus University, 2022
University of Amsterdam, 2022
Nanyang Technological University, 2022
Chapman University, 2021
Tulane University, 2021
University of Kentucky, 2021
University of Wisconsin, 2019
Arizona State University, 2018
Emory University, 2018
Texas A&M University, 2018
University of California Riverside, 2018
Florida State University, 2017
Georgia Institute of Technology, 2017
University of Southern California, 2016
University of Washington, 2016
Cornell University, 2015
North Carolina State University, 2015
Georgia Institute of Technology, 2013
Georgia State University, 2013
Indiana University, 2013
Tulane University, 2013
University of Illinois Urbana-Champaign, 2013
University of Pittsburgh, 2013
University of Southern California, 2013
University of Washington, 2013
University of Wisconsin, 2013

SERVICE

Internal and External Committee Activity:

Research Productivity Manual Update Committee, Marshall School of Business – *Member* (2023-2024)
The Tenure Project, Senior Planning Committee – *Discipline Lead for Accounting* (2023-2024)
Trueblood Seminars Committee, Deloitte Foundation and AAA – *Member* (2023-2024); *Co-Chair* (2024-2025)
Institute for Outlier Research in Business Executive Board, Marshall School of Business – *Member* (2022 – present)
PhD Committee, Leventhal School of Accounting – *Member* (2023 – present)
AAA Annual Meeting Program Assistant, AAA Accounting, Behavior and Organizations Section (2022)
Awards Committee, AAA Accounting, Behavior and Organizations Section – *Member* (2021-present)
AUDITING: A Journal of Practice and Theory: Best Paper Award Selection Committee, AAA Auditing Section – *Member* (2019)
Best Paper Award Committee, AAA Western Region Section – *Member* (2017–present)
PhD Program Reorganization Committee, Leventhal School of Accounting – *Member* (2016–2018)

Notable Contributions to Management Accounting Literature Award Committee, AAA Management Accounting Section – *Member* (2015)
Audit Research Symposium Committee, University of Illinois Urbana-Champaign – *Member* (2014, 2016)

Editorial Board Service:

Accounting Horizons (2024)
Accounting, Organizations and Society (2024)
Behavioral Research in Accounting (2023 – present)
The Accounting Review (2023 – present)

Ad-hoc Reviewing Activity:

Accounting Horizons
Accounting, Organizations and Society
AUDITING: A Journal of Practice and Theory
Contemporary Accounting Research
European Accounting Review
Journal of Accounting and Economics
Journal of Accounting and Public Policy
Journal of Accounting Research
Journal of Management Accounting Research
Management Science
Review of Accounting Studies

Mentoring Activity:

Mentor for Junior Faculty, The Tenure Project (2024)
Dissertation Committee for Taylor James, Leventhal PhD student (2024)
Dissertation Committee for Katherine Bruere, Leventhal PhD student (2024)
Faculty Mentor for Ruoxin Wan, Leventhal PhD Student (2022 – present)
Faculty Mentor for Qinyi Zhang, Leventhal PhD Student (2023 – present)
Faculty Mentor for Yiqian Wang, Leventhal PhD Student (2024)

Discussant and Panelist Activity:

AAA Accounting, Behavior and Organization Section Meeting, Doctoral Consortium, Panelist, “Tips on Writing Effectively”
AAA Managerial Accounting Section Meeting, Plenary Session Panelist “JMAR Forum”(2022)
Review of Accounting Studies Conference, Session Moderator (2021)
24th University of Illinois Symposium on Auditing Research, Discussant (2020)
AAA Auditing Section Meeting, Discussant (2013, 2016, 2020)
AAA Accounting Information Systems Section Meeting, Doctoral Consortium Panelist (2018)
AAA Accounting, Behavior and Organization Section Meeting, Discussant (2012, 2014, 2016, 2022)
AAA Annual Meeting, Panelist “Current and Emerging Topics in Behavioral and Experimental Research” (2015)
AAA Annual Meeting, Discussant (2013, 2014)

OTHER PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers L.L.P., Fall 2006 – Spring 2008, Dallas, TX

Senior in Transaction Services – Capital Markets, Valuation, and Accounting Advisory Group

Area of Specialty: FAS 133 Derivatives and Hedging, IFRS to US GAAP Conversions, Carve Out Financial Statements

PricewaterhouseCoopers L.L.P., Fall 2004 – Fall 2006, Charlotte, NC

Senior Auditor on a Top 10 Financial Services client

Area of Specialty: FAS 133 Derivatives and Hedging, Asset and Liability Management, Commercial Lending